

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

FKFJ, INC.,  
ISAM SAMARA, and  
MUWAFAK S. RIZEK,  
  
Plaintiffs,  
  
v.  
  
VILLAGE OF WORTH, MARY WERNER  
as Village President, MARY WERNER,  
Individually, MARK MICETICH  
as Chief of Police,  
VILLAGE OF WORTH POLICE  
OFFICERS #207, #208, #210, #213, #223  
#224, #227, #234, and UNKNOWN  
VILLAGE OF WORTH POLICE OFFICERS  
  
Defendants.

**DEFENDANTS' MOTION FOR SANCTIONS PURSUANT TO FEDERAL RULE OF  
CIVIL PROCEDURE 37(b)(2)(A)(ii) AND FOR THEIR ATTORNEYS FEES AND  
COSTS**

NOW COME the Defendants, VILLAGE OF WORTH, MARY WERNER as Village President and individually, and VILLAGE OF WORTH POLICE OFFICERS #207, #208, #210, #213, #223, #224, #227, #234, by and through their attorney Charles Vogt of PATTON & RYAN, LLC. and for Defendants' Motion for Sanctions Pursuant to Federal Rule of Civil Procedure 37(b)(2)(A)(ii) and for their Attorneys Fees and Costs, states as follows:

## INTRODUCTION

Throughout the course of this litigation Defendants have sought records and evidence underlying Plaintiffs' claimed damages. This culminated in a motion to compel that this Court granted in part and denied in part. Some of these documents were eventually produced; however,

Plaintiffs' original tax returns for 2017 and 2018 were not produced, as well as other documents. Based on these failures, Defendants now bring this Motion for Sanctions Pursuant to Federal Rule of Civil Procedure 37(b)(2)(A)(ii) and for Their Attorneys Fees and Costs.

### **RELEVANT FACTS**

In their Requests to Produce issued to all parties, Defendants requested various financial documents and the tax returns of Plaintiffs for the years 2016, 2017, 2018. Defendants raised this issue at the July 24, 2019 status conference. This Court recognized and “encourg[ed] plaintiff to produce the documents that defendants have been seeking for months.” (Transcript of Proceedings 6:8-13, July 24, 2019, Exhibit A). Defendants made an oral motion to compel, and this Court set that hearing for August 6, 2019. (ECF Doc. # 103). At that hearing, the parties discussed the records that Defendants were seeking, Plaintiff acknowledged those records, that this Court denied Defendants' oral motion to compel without prejudice.

Because Plaintiffs still had not tendered certain documents, on September 4, 2019, Defendants filed a Motion to Compel Documents Supporting Plaintiffs Damages Claim.

On September 10, 2019, the parties appeared before the Court for a hearing on Defendants Motion to Compel. During that hearing, Plaintiffs' counsel tendered to Defendants the 2018 tax returns and amended 2016 and 2017 tax returns of Plaintiffs Samara and Rizek. (Transcript of Proceedings 5:23-6:1, September 10, 2019, Exhibit B). This Court ordered Plaintiffs “produce the original tax returns filed as well by September 20th.” *Id.* at 31:13-18. That ruling was the same for FKFJ. *Id.* at 33:16-20. In addition, the Court ordered FKFJ to produce “its tax returns *and* document sufficient to show its income [and] its expenses.” *Id.* at 33:10-19 (emphasis added).

To date, Plaintiffs have not produced Samara's and Rizek's original tax returns for the years 2017 and 2018. Plaintiffs' produced the tax return for FKFJ's revenue during the year of 2017. FKFJ's tax return listed FKFJ's gross receipt or sales and expenses. The documents underlying those numbers were not produced. Therefore, Defendants request that this Court bar Rizek and Samara from producing any evidence related to their wage loss claim and to bar FKFJ from producing any evidence to support its claim for lost profits and for costs and fees associated with filing motion to compel and motion for sanctions.

### **ARGUMENT**

Federal Rule of Civil Procedure 37(b)(2)(A) grants this Court with the power to impose sanctions on Plaintiffs for their violations of discovery orders. Fed. R. Civil Proc. 37(b)(2)(A). These sanctions include "prohibiting the disobedient party from supporting . . . designated claims, or from introducing designated matters in evidence." Fed. R. Civil Proc. 37(b)(2)(A)(ii). In addition, this Court should require Plaintiffs to reimburse Defendants for their costs and attorneys fees occasioned by Plaintiffs' discovery violation. *Rickles v. City of Sound Bend, Ind.*, 33 F.3d 785, 786 (7th Cir. 1994) ("The great operative principle of Rule 37(a)(5) is that the loser pays.").

#### **I. This Court Should Bar Samara and Rizek from Supporting Their Claim for Economic Damages for Their Failure to Comply with this Court's Order.**

Defendants filed a motion to compel the production of the Plaintiffs' tax returns. This Court granted that portion of the Defendants' motion, and ordered the individual Plaintiffs Samara and Rizek to produce the original – not amended – tax returns for the years 2017 and 2018. (Exhibit B, 31:15-18). To date, neither Samara nor Rizek have produced those tax returns. Therefore, they violated that Order. Because they failed to produce the original tax returns, Defendants request that this Court bar Samara and Rizek from supporting any damages claim with their tax returns

produced or unproduced. Further, Defendants request their costs and fees occasioned by Plaintiffs' discovery violation.

This Court also ordered Plaintiffs to produce "documents sufficient to show Rizek's and Samara's wages." 31:19-20. Outside of the amended tax returns, Plaintiffs did not produce any other documents sufficient to show their wages at FKFJ. Therefore, both Samara and Rizek's wage loss claim must be barred.

**II. This Court Should Bar FKFJ from Supporting their Claim for Economic Damages for Its Failure to Produce Supporting Documentation.**

This Court ordered FKFJ to produce, to the extent that the documents exist, "it's tax returns and documents sufficient to show its income, its expenses, because to the extent plaintiffs are going to say 'you put us out of business.' Then defendant is entitled to know that." Plaintiffs produced FKFJ's 2017 tax return. This tax return lists \$355,931 for gross receipts and sales, \$236,631 for costs of goods sold, and \$6,000 for wages, among others. Plaintiffs, however, outside of eight months of sales summaries that were produced have not produced any of these other underlying records. This is particularly concerning for Defendants because there is a discrepancy between FKFJ's sales summary number and the gross sales number.

Plaintiffs produced a Sales Summary Report for the 2017 calendar year that states that Saraya Restaurant generated \$827,175.23 in total sales. (Sales Summary Report From 1/1/2017 to 1/1/2018, Exhibit C) FKFJ's 2017 Federal Tax Return, however, reported that FKFJ generated \$355,931 in gross receipts or sales. (FKFJ's 2017 Federal Tax Return, Exhibit D). The Internal Revenue Service defines gross receipt as the total amounts received from the sale of property held for sale in the ordinary course of business and gross income from all other sources. 26 CFR §1.993-6. Without the production of the documents relied upon to file FKFJ's tax returns, Defendants have no basis to determine why there is a discrepancy between the two numbers.

In sum, Plaintiffs have produced an alleged sales summary that does not comport with the gross sales figure in their tax returns. For those sales figures that Plaintiffs did produce, they only produced them for the months between January of 2017 and August of 2017. There were no sales summary produced for the months of September, October, November, or December of 2017. (FKFJ's Monthly Sales Summary January 1, 2017 to August 1, 2017, Exhibit E) And, as noted above, FKFJ's 2017 tax return alludes to certain expenses for goods and salaries and wages. No corresponding documents were produced to Defendants.

Therefore, Defendants request that this Court bar FKFJ from supporting its claim for economic damages because it did not produce all 12 months of sales summaries, did not produce the documents that were sent to its accountant or otherwise used as a basis for its 2017 tax returns, and did not produce a single document – outside of the 2017 tax return – identifying in any way FKFJ's expenses. Further, Defendants request their costs and attorney's fees due to Plaintiffs' discovery violations.

### **III. This Court Should Award Defendants Their Costs and Attorneys Fees Occasioned by Plaintiffs Discovery Violations.**

In their motion to compel, Defendants outlined with detail the lengths it has gone to compel Plaintiffs to produce documents that they intend to use at trial to support their damages claim. "Rule 37(a)(4) is a fee-shifting rule. The winner is entitled to fees unless the opponent establishes that his position was 'substantially justified'" *Rickles*, 33 F.3d 785, 787 (7th Cir. 1994). This Court granted in part that motion and ordered Plaintiffs to produce certain documents. Documents they failed to produce. Therefore, Defendants request their costs and attorney's fees occasioned by Plaintiffs discovery violations.

## CONCLUSION

WHEREFORE, Defendants respectfully request that this Honorable Court grant its Motion for Sanctions Pursuant to Federal Rule of Civil Procedure 37(b)(2)(A)(ii) and bar Plaintiffs from producing any evidence to support Samara's and Rizek's lost wage claim and to bar FKFJ from producing any evidence to support FKFJ's claim for lost profits or other economic loss. In addition, Defendants respectfully request that this Honorable Court award their costs and attorney's fees occasioned by Plaintiffs discovery violations.

Respectfully submitted,

/s/ Charles R. Vogt

One of the attorneys on behalf of all Defendants

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IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

FKFJ, INC., INTERNATIONAL REALTY  
INVESTMENTS LLC, ISAM SAMARA, and  
MUWAFK S. RIZEK,

Plaintiffs,

vs.

VILLAGE OF WORTH, MARY WERNER as  
Village President, MARY WERNER,  
Individually, MARK MICETICH as  
Chief of Police, VILLAGE OF WORTH  
POLICE OFFICERS #207, #209, #210,  
#213, #223, #224, #227, #234, and  
UNKNOWN VILLAGE OF WORTH POLICE  
OFFICERS,

Defendants.

No. 18 C 2828

Chicago, Illinois

July 24, 2019  
9:35 a.m.

TRANSCRIPT OF PROCEEDINGS  
BEFORE THE HON. JEFFREY T. GILBERT, MAGISTRATE JUDGE

APPEARANCES:

For the Plaintiffs: MS. TIA L. HAYWOOD  
Shiller Preyar Law Offices,  
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For the Defendants: MR. CHARLES R. VOGT  
Patton & Ryan, LLC,  
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Chicago, Illinois 60611

PATRICK J. MULLEN  
Official Court Reporter  
United States District Court  
219 South Dearborn Street, Room 1412  
Chicago, Illinois 60604  
(312) 435-5565

1 THE CLERK: 18 CV 2828. FKFJ, et al., versus Village  
2 of Worth, et al., status.

3 MR. VOGT: Good morning, Your Honor. Charles Vogt for  
4 the defendants.

05:23:22

5 THE COURT: Good morning.

6 MS. HAYWOOD: Good morning, Your Honor. Tia Haywood  
7 for the plaintiffs.

8 THE COURT: Okay. Good morning.

05:23:33

9 Well, I read your supplemental status report. I mean,  
10 the stuff is moving, but you've got a lot to do before  
11 discovery closes. I'm not sure what I should do to encourage  
12 that other than to say that I encourage you to finish by the  
13 discovery close date.

05:24:01

14 MR. VOGT: Well, I mean, defendants are just waiting  
15 for certain records from plaintiffs' counsel before we can  
16 issue subpoenas to take the depositions underlying their  
17 damages claim.

18 THE COURT: Yes. You've been waiting for those  
19 records for a very long time, right?

05:24:13

20 MR. VOGT: Yes, and I indicated to plaintiffs' counsel  
21 earlier that we'll proceed with a motion to compel if we don't  
22 receive it at a reasonable time.

05:25:02

23 THE COURT: Why haven't these documents been produced?  
24 I understand you're the third lawyer on this case in a  
25 relatively short period of time.



1 MS. HAYWOOD: Right.

2 THE COURT: That's an excuse, but only up to a certain  
3 point.

4 MS. HAYWOOD: Yeah.

05:25:16

5 THE COURT: Mr. Shiller has been here, you know,  
6 representing the firm and saying you're going to get this stuff  
7 done. It has been months that the defendants are looking for  
8 this. I mean, you know, you've got a situation here where  
9 they're entitled to this information if it's a basis for your  
10 damages claim. You should have this information, and you're  
11 getting perilously close to being barred from putting on your  
12 damage claim if they ask for it.

05:25:47

13 I mean, you know, I recognize that they're being  
14 incredibly patient here. Sometimes patience can work against  
15 you because you're just waiting, waiting, waiting. You can  
16 keep being told it's coming. You didn't want to file a motion  
17 to compel at this point, but you're starting to run out of  
18 time.

05:26:13

19 MR. VOGT: Yeah.

05:26:45

20 THE COURT: And on the schedule of depositions that  
21 you want to take, you've got people who you want to take but  
22 it's dependent on getting this information, right?

23 MR. VOGT: Correct.

05:27:09

24 THE COURT: I mean, you know, this isn't an issue that  
25 it's not responsive, right? It's responsive. What's the deal,

1 do you know?

05:27:27

2 MS. HAYWOOD: So I admit I have been trying to get our  
3 client in so that we can sit down with him or I can sit down  
4 with him, because as far as what previous attorneys have or  
5 have not done, I went through the documents. I know that we do  
6 not have them in our possession. So I have been trying to  
7 schedule my client for this week or early next week to come in.  
8 I'd even be willing to meet with him over the weekend to see if  
9 we can get these matters addressed.

05:27:54

10 So we are -- I am taking this seriously. I can speak  
11 for myself as an attorney of the firm who got into this case.  
12 I am taking the deadlines and everything seriously. So we will  
13 -- I am working to bring our client in, identify the documents  
14 if they even exist, and produce that information over to  
15 defense counsel.

05:28:26

16 THE COURT: I mean, I understand that sounds okay if  
17 this was the first status hearing in the case. It's not. To  
18 me, you know, that doesn't cut it because your predecessors  
19 should have been doing this, too. I mean, I'm not going to  
20 take over the prosecution of this case. Is there any more  
21 meeting and conferring that you have to do? No, right?

05:28:47

22 MR. VOGT: No.

23 MS. HAYWOOD: No.

05:29:21

24 THE COURT: Okay. At this point, assuming the  
25 documents exist, you're not questioning their relevance or even

1 the burden of producing them at this point, right?

2 MS. HAYWOOD: No, absolutely not, absolutely not.

3 After reviewing the case, once I got into the case and reviewed  
4 all the documents and reviewed their requests that they asked  
05:30:00 5 of me, they followed up with a request. Once I identified what  
6 information exactly that they were requesting, then I've been  
7 trying to go back to my client. Well, I've spoken to him on  
8 two occasions, but we're bringing -- I'm working to bring him  
9 into the office to bring those documents to me.

05:30:25 10 THE COURT: And do you have an appointment set?

11 MS. HAYWOOD: I believe the appointment is for Friday  
12 or Saturday.

13 THE COURT: The 26th?

14 MS. HAYWOOD: I'm trying to get confirmation.

05:30:36 15 THE COURT: The 26th or 27th?

16 MS. HAYWOOD: Yes, from my client.

17 MR. VOGT: Your Honor, if you put a date or a deadline  
18 in the order, it might encourage the plaintiffs' client to  
19 comply.

05:31:02 20 THE COURT: Well, I'm going to ask you to make an oral  
21 motion to compel the production.

22 MR. VOGT: Okay.

23 THE COURT: What is it, documents? What are these  
24 documents?

05:31:23 25 MR. VOGT: The documents that are underlying their --

1 THE COURT: Damage claims.

2 MR. VOGT: Yeah, damages claims. So it would be sales  
3 figures, tax records, in those lines -- along those lines.  
4 Excuse me. So, yeah, I am making an oral motion to compel.

05:32:13

5 THE COURT: Okay. I'm going to set that motion for  
6 hearing on August 6th if you guys are available.

7 MS. HAYWOOD: Yes, I'm available.

05:32:53

8 THE COURT: At 10:30 a.m. I'm going to encourage  
9 plaintiff to -- you know, my reflex is to say defendant because  
10 that's who usually is recalcitrant in producing documents. I'm  
11 going to encourage plaintiff to produce the documents that  
12 defendants have been seeking for months, well before that  
13 motion hearing on the 6th.

05:33:28

14 In addition to an order that those documents be  
15 produced, you ought to tell your client that he is risking  
16 being precluded from putting on damage evidence if he doesn't  
17 produce the documentation to support his claim in the course of  
18 discovery.

19 MS. HAYWOOD: Okay.

05:33:41

20 THE COURT: So I'm going to see you again on August  
21 6th both for a motion hearing and a status hearing. In terms  
22 of -- I mean, I counted up in your latest report about  
23 depositions, which is ECF 101, eight people on that list at  
24 least that my quick scan of prior deposition scheduling reports  
25 were not on those lists. Some of the people on that list were

05:34:17

05:34:57 1 on previous lists. Some of the dates have changed. I thought  
2 about micromanaging this more. But, you know, I said awhile  
3 ago that I'm not extending this discovery date. I suppose, you  
4 know, if you came in to me with exceptional reasons, you could  
5 do that, but there's no guarantee that any of this is going to  
6 be extended. I know that some of this bites the defendants,  
7 too, because you want to take some of these depositions, too.

05:35:47 8 MR. VOGT: We have issued subpoenas to everybody that  
9 we want to depose whose addresses we have. Those that have  
10 received the subpoenas have contacted our office and are  
11 cooperating. If they weren't going to cooperate, we'd file a  
12 motion for rule to show cause.

05:36:15 13 THE COURT: Okay. I will just advise both parties  
14 that if you're starting to run into trouble here and you need a  
15 court order for something, I understand the patience that  
16 you've exhibited with new counsel on the plaintiffs' side and,  
17 you know, I'm sure plaintiff appreciates that, too, but you've  
18 got to protect yourself, too, as you're going forward.

19 MR. VOGT: Yes.

05:36:42 20 THE COURT: And plaintiff does, too, in terms of  
21 witnesses who you want to depose and if you can't get them. If  
22 you are working hard, which I am you're working just by  
23 definition, you know, there's no reason that these depositions  
24 on the dates that you've got them in your report plus the  
05:37:13 25 others can't get done by September 30th.

1 MS. HAYWOOD: Right.

2 THE COURT: You know, the only problem is we're in the  
3 summer. We're in August. We're in vacation time maybe for you  
4 and for them, so you're just going to have to push the pedal to  
5 the metal. But, you know, this has to be pretty high on both  
6 priorities. I sympathize with your position coming into the  
7 case late. I get it, but it will only go so far, you know.

8 Unless you can establish to me some extraordinary reasons, I  
9 want the discovery to end then, for the deposition discovery to  
10 end.

11 You know, I have not been extending the expert  
12 disclosure dates consistent with these new discovery close  
13 dates. So, I mean, I will set either at the next status  
14 hearing or the following one, because I have now plaintiffs'  
15 expert disclosures on April 30th, which was consistent with a  
16 March 30th close of discovery which was a long time ago, and so  
17 I'll strike the expert disclosure dates, most of which have  
18 passed already.

19 To the extent you're going to have experts on either  
20 side -- and the only way I can see experts is probably on  
21 damages, if you're going to do that but you may not, I'll set  
22 those dates as we move closer. But you should anticipate that  
23 we're looking at, you know, expert disclosures about 30 days  
24 after fact closure. Plaintiffs would have to go first if we're  
25 talking about damages.

1           So let's continue. I mean, I'd like you to impress  
2   upon your client that this is serious. If you're a plaintiff  
3   in a case and you're asking for money, you've got to tell the  
4   other side what the basis is for your request. If you can't  
5   tell the other side what the basis is for your request, you  
6   might not be able to get what you're asking for, even if you  
7   win, which, you know, you've got to do that first.

05:40:11

8           MS. HAYWOOD: Yeah.

9           THE COURT: So I'll see you. Let me just make sure I  
10   can do that on the 6th at that time. Well, let's hope for  
11   that. There's a chance that I would move you. You know, I  
12   would rather move you to the 7th. Are you free on the 7th if I  
13   say 9:30 a.m.?

05:40:47

14          MR. VOGT: That works, Your Honor.

15          MS. HAYWOOD: I believe I might have something  
16   actually on the 7th. I'll have court in the morning on the  
17   7th. I'm free on the 6th.

05:41:22

18          THE COURT: Okay. Well, I'll keep you on the 6th at  
19   10:30. I'm hoping the criminal cases I have then can be fit in  
20   where I need to fit them. They take priority, but let's shoot  
21   for that.

05:42:02

22          MS. HAYWOOD: Okay. Thank you so much.

23          THE COURT: I'm hoping that they have the documents by  
24   then and that you can be scheduling the depositions. Okay?

05:42:17

25          MS. HAYWOOD: Yes.

1 MR. VOGT: Okay.

2 THE COURT: Okay. Bye.

3 MR. VOGT: Thank you, Your Honor.

4 MS. HAYWOOD: Thank you.

05:42:37

5 (Proceedings concluded.)

6 C E R T I F I C A T E

7 I, Patrick J. Mullen, do hereby certify the foregoing  
8 is an accurate transcript produced from an audio recording of  
9 the proceedings had in the above-entitled case before the  
10 Honorable JEFFREY T. GILBERT, one of the magistrate judges of  
11 said Court, at Chicago, Illinois, on July 24, 2019.

12

13 /s/ Patrick J. Mullen  
14 Official Court Reporter  
15 United States District Court  
Northern District of Illinois  
Eastern Division

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1 IN THE UNITED STATES DISTRICT COURT  
2 FOR THE NORTHERN DISTRICT OF ILLINOIS  
3 EASTERN DIVISION

3 FKFJ, INC., INTERNATIONAL REALTY  
4 INVESTMENTS LLC, ISAM SAMARA, and  
5 MUWAFK S. RIZEK,

No. 18 C 2828

5 Plaintiffs,

6 vs.

Chicago, Illinois

7 VILLAGE OF WORTH, MARY WERNER as  
8 Village President, MARY WERNER,  
9 Individually, MARK MICETICH as  
10 Chief of Police, VILLAGE OF WORTH  
11 POLICE OFFICERS #207, #209, #210,  
12 #213, #223, #224, #227, #234, and  
13 UNKNOWN VILLAGE OF WORTH POLICE  
14 OFFICERS,

15 Defendants.

September 10, 2019  
10:16 a.m.

16 TRANSCRIPT OF PROCEEDINGS  
17 BEFORE THE HON. JEFFREY T. GILBERT, MAGISTRATE JUDGE

18 APPEARANCES:

19 For the Plaintiffs: MR. BRENDAN SHILLER  
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21 601 South California Avenue,  
22 Chicago, Illinois 60612

23 For the Defendants: MR. CHARLES R. VOGT  
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Chicago, Illinois 60611

PATRICK J. MULLEN  
Official Court Reporter  
United States District Court  
219 South Dearborn Street, Room 1412  
Chicago, Illinois 60604  
(312) 435-5565

1 THE CLERK: 18 CV 2828, FKFJ, Inc., et al., versus  
2 Village of Worth.

3 THE COURT: Okay. Give me one second to get the notes  
4 on that.

09:12:27 5 THE CLERK: Oh, I'm sorry. I went too fast.

6 THE COURT: Yes, you jumped the gun on me. Hold on.  
7 (Brief pause.)

8 THE COURT: Okay. I'm ready for you guys.

9 MR. VOGT: Charles Vogt on behalf of all defendants.

09:13:27 10 MR. SHILLER: Brendan Shiller on behalf of the  
11 plaintiffs. I don't think this one will be as simple as the  
12 others.

13 THE COURT: Right. Well, I've read everything you  
14 filed so far. Did we have this for -- I think I had it for  
09:14:16 15 status, but then you filed your motion on top of it, right?

16 MR. VOGT: Correct.

17 THE COURT: Okay.

18 MR. VOGT: Correct.

19 THE COURT: Okay. So let me dispense first the  
09:14:33 20 meet-and-confer obligation here. I'm not going to stand on  
21 ceremony with this because, Mr. Shiller, this issue has been  
22 kicking around here for months, the issues of the damages  
23 production. I want to get to the bottom of whether defendants  
24 have what they have requested. I hear what you're saying, that  
09:15:00 25 had they called you beforehand you would have said everything

1 that you have said now in your lengthy response, but I want to  
2 get to the merits of it and we're going to get there. We may  
3 get there either way, but as long as everybody is here I'm not  
4 going to stand on ceremony and say they can't put their motion  
5 before me. Okay?

09:15:22

6 MR. SHILLER: Sure.

7 THE COURT: I mean. I get it. I would say to you, I  
8 mean, I know what you're going to tell me. You've been here  
9 for months with different lawyers on the plaintiffs' side, and  
10 you've been trying to get the damages discovery. You know,  
11 Mr. Shiller is the latest person here, and then there was  
12 Ms. Haywood. First it was Stephen Berrios, and then it was  
13 Ms. Bakos. So you're frustrated. So, you know, you wanted to  
14 get -- you wanted to tee this motion up. You did your oral  
15 motion before. I denied it because you didn't have a written  
16 motion on file, so you felt you were perfectly justified in  
17 doing this, right?

09:15:43

09:16:17

18 MR. VOGT: Yes. And, Your Honor, also, I mean, this  
19 came up, as I mentioned in my motion to compel, during the  
20 deposition of Mr. Zanyed. During that deposition, plaintiffs'  
21 counsel said he would get the records to me in 30 days, and the  
22 motion to compel requests relief right around that 30-day mark.  
23 So all I am doing because of the close, the fact discovery  
24 closure date, I am protecting my rights and protecting my  
25 clients' rights. If these records are not produced within 30

09:16:45

09:17:23

1 days, as Mr. Shiller has said on the record in that deposition  
2 transcript and in other transcripts, and it's not produced  
3 within the motion to compel, I can then proceed with the next  
4 motion. I mean, that's all there is.

09:18:07

5 THE COURT: But what's the --

6 MR. SHILLER: Can I clarify a couple of things for the  
7 record?

09:18:19

8 THE COURT: Well, you can say a couple of things for  
9 the record, but then I want the defendants to respond to what  
10 you filed yesterday or whenever you filed it, yes, yesterday,  
11 and tell me what's in dispute. You filed something, and I  
12 didn't print all the exhibits and I don't know if I actually  
13 got it. Did you deliver a courtesy copy that's in my office  
14 now that I can go get?

09:18:49

15 MR. SHILLER: I don't know if my office did or not.

16 THE COURT: I could go back there, or somebody may be  
17 listening on the line, in which case they can bring me a  
18 courtesy copy if it's there.

09:19:14

19 MR. SHILLER: I would just like to clarify a couple of  
20 things, if I may --

21 THE COURT: Okay.

09:19:57

22 MR. SHILLER: -- since I haven't had a chance. I'm  
23 the one person who hasn't had a chance to speak yet this  
24 morning. There's been three defense counsel and now four  
25 plaintiffs' attorneys, and I understand that. Frankly, I think

1 there's been some miscommunication. When I first saw the  
2 motion, I thought maybe things had fallen through the cracks.

3 I have covered to date exactly one deposition, and at  
4 the deposition what was asked for specifically was tax returns  
09:20:31 5 for International Realty, and that is what I'm on the record  
6 saying I would produce. I think there's a lot of -- there was  
7 a brief conversation after I filed the motion yesterday.

8 There's a lot of heat and very little light, which makes this  
9 an unnecessarily uncomfortable conversation, and I don't think  
09:21:05 10 all the heat is necessary.

11 In terms of the individual plaintiffs -- and I  
12 understand you were going to put this in a different shift, but  
13 I just want to get a couple of things on the record -- in terms  
14 of the individual plaintiffs, there's a very simple reason why  
09:21:40 15 their tax returns hadn't been produced to date. As most K-1  
16 filers, as opposed to W-2 filers, they file in October. They  
17 were amending their 2016 and 2017. After the --

18 (Discussion off the record.)

19 THE COURT: So plaintiffs filed a response to  
09:22:30 20 defendants' motion to compel yesterday. Well, don't print it  
21 because I have the response. I just didn't print all the  
22 voluminous exhibits.

23 MR. SHILLER: Suffice it to say, the individual  
24 plaintiffs hurried up after the motion was filed on September  
09:23:09 25 6th and filed their 2018 taxes and their amendments to the 2016

1 and 2017, so I have that. I believe, though I can't tell from  
2 the conversation, all that's outstanding is the business tax  
3 returns. But that's what my understanding is, you know.  
4 Mr. Vogt can explain what his understanding is.

09:23:32

5 MR. VOGT: Your Honor, if I may, my understanding is  
6 pretty clearly outlined in my motion to compel and in the  
7 requests to produce. I knew this discussion was going to come  
8 up. I requested the income statements of the businesses as  
9 well as the business tax returns. Income statements are not  
10 sales summaries. I Googled to make sure I'm not wrong, and an  
11 income statement is also called a profit-and-loss statement.  
12 It shows revenue, costs, and expenses.

09:23:51

13 They've produced an alleged sales summary without  
14 anything else. It is one page that purports to show six months  
15 of sales. There is nothing in there about expenses. There is  
16 nothing in there on profits. This all came up also in the  
17 deposition of Mr. Zanyed where he said that he didn't think  
18 they were making any money or were making that much money.

09:24:23

19 So that's why I need the income statements and the tax  
20 returns, because I need to know if there's actually a loss as a  
21 result of the alleged constitutional violation. I can't do  
22 that with sales summaries. I can't do that with a receipt from  
23 Brooklyn Grilled Chicken & Pizza or from Office Depot for  
24 pencils or from a Subway Stop. I need the tax returns. I need  
25 the income statements. This is two corporations requesting

09:24:44

09:25:10

1 damages as a result of an alleged violation, and I need the  
2 income statements and tax returns and damages summary. I don't  
3 know why this has been so difficult.

4 THE COURT: Okay. Can I ask you a question?

09:25:41

5 MR. VOGT: Yes.

6 THE COURT: As you stand here now, having taken some  
7 depositions, do you know whether a document called an income  
8 statement actually exists? Do you know if these people have  
9 been audited or any kind of -- I mean, an income statement is  
10 part of your financial statements, right?

09:26:12

11 MR. VOGT: Correct.

12 THE COURT: I mean, there's a balance sheet. There's  
13 a balance sheet. There's a statement of revenue. There's, you  
14 know, whatever your owner's equity is. But do you know whether  
15 this business is hiding from you the income statement or that  
16 it's such a small business that it just doesn't?

09:26:36

17 MR. VOGT: Your Honor, there is discussions in the  
18 deposition of one of the plaintiffs, I believe Isam Samara,  
19 that says that there was an accounting involved in this case  
20 with regards to the tax returns and with regards to the overall  
21 business.

09:27:34

22 I mean, they have employees. They have to pay the  
23 employees. I haven't even received those expenses. I haven't  
24 even received any of the food expenses. I haven't received  
25 anything regarding the actual business. All of these records,

09:27:50

1 the voluminous records are for the construction of the business  
2 and for the rehabilitation. There's nothing with the actual  
3 operations of the business. I don't know if the business was  
4 even making any money.

09:28:19

5 All of this, I mean, when you review it yourself,  
6 you'll see that all of this is for the construction and the  
7 renovation of the property, which, great, I'm thankful for, but  
8 I need to know if there was a loss. I need to know if they  
9 were making money. I need to know the income, the expenses, et  
10 cetera.

09:28:40

11 I mean, if plaintiff wants to have an expert evaluate  
12 it, they're going to need these types of documents, too. If I  
13 have an expert to rebut or to otherwise evaluate, he's going to  
14 need these documents.

09:28:54

15 THE COURT: Maybe he won't have an expert. Maybe he's  
16 just going to put his clients on the stand and say for better  
17 or worse -- look, I don't know. Let me talk about the tax  
18 returns. He's going to produce to you today tax returns, and  
19 it sounds like for the 2018 tax returns for the individuals,  
20 who it sounds like were --

09:29:33

21 MR. SHILLER: Your Honor, to help the Court, it's  
22 2016, 2017, and 2018 for the individuals.

23 THE COURT: Okay.

24 MR. SHILLER: We were going to put them in the mail,  
25 but then this was coming up.

09:32:08



1 THE COURT: Okay. So what you're looking for are  
2 2016, 2017, and 2018 tax returns. Assuming those are in that  
3 thick envelope that Mr. Shiller just produced to you, for the  
4 individuals are you looking for any other tax returns?

09:32:42

5 MR. VOGT: Well, for the businesses as well. They are  
6 plaintiffs.

7 THE COURT: The individuals.

8 MR. VOGT: Oh, sorry. My apologies. No.

09:33:29

9 THE COURT: Okay. For the business, you're looking  
10 for corporate tax returns.

11 MR. VOGT: Correct.

12 THE COURT: Okay. What do you have now in the  
13 corporate tax returns?

14 MR. VOGT: None.

09:33:39

15 THE COURT: Did the businesses file any corporate tax  
16 returns?

09:34:00

17 MR. SHILLER: My understanding is that there's two  
18 different businesses we're talking about. The restaurant  
19 itself did not. There's some dispute, and I will know for sure  
20 in a couple of days whether -- there was some tax returns  
21 filled out. I'm not sure if they were ever filed. There was  
22 K-1s produced without the necessary tax returns. As Your Honor  
23 amply notes, this was a small business and not necessarily  
24 following all data standards, but whatever there is will be  
25 produced, whatever there is in terms of tax returns.

09:34:50

1           There are tax returns for International Realty.  
2           That's a little bit difficult. Those folks are in California,  
3           and they're not that responsive. But as we said on those, 30  
4           days from the date that I would produce those, I'll get those  
09:35:25 5           produced.

6           THE COURT: Which is when?

7           MR. SHILLER: I forget the exact date.

8           MR. VOGT: The deposition occurred in August. The  
9           deposition occurred on August 20th so --

09:35:55 10          THE COURT: September 20th.

11          MR. VOGT: -- September 20th.

12          THE COURT: Okay. I want to cut to the chase on some  
13          stuff here. Here's my overall picture here. I don't know what  
14          exists. You're entitled to whatever exists. If plaintiff  
09:36:25 15          doesn't produce to you documents, they can't use them to prove  
16          their damages case at trial. They can't give them to experts.  
17          I don't even know if they're going to have an expert. They may  
18          just have somebody get on the stand that says that this is what  
19          happened.

09:36:44 20          So what I view my role to be is to figure out what  
21          you're asking for, what's been produced, and what hasn't been  
22          produced. I think your proposal here in your motion in terms  
23          of your relief is: Produce everything by X date, let me take a  
24          30(b)(6) by Y date, and then we're done.

09:37:13 25          MR. VOGT: Yes.

1 THE COURT: It's a good one, and I bet Mr. Shiller is  
2 not going to oppose this. It's just a question of -- right?

3 MR. SHILLER: I don't oppose that. I oppose the  
4 concept that anything had to be compelled, but I don't oppose  
5 the scheduling.

09:37:51

6 THE COURT: Well, I think, for example, I think some  
7 stuff has to be compelled because, for example, the individual  
8 tax returns, you said they filed 2018 now but that means they  
9 had 2016 and 2017.

09:38:11

10 MR. SHILLER: No, they amended them. You can see on  
11 the dates. Everything was filed September 6th. It was filed  
12 four days ago.

13 THE COURT: Okay. But International Realty, which is  
14 a plaintiff and which is in California, you just told me, you  
15 know, it's hard to get documents from them. So I have to  
16 believe that one of your three predecessors sent document  
17 requests to International Realty and said you need stuff here  
18 and you got no responses. So you do need to be compelled  
19 because International Realty needs to know if it doesn't  
20 produce stuff by a particular date that it's going to be barred  
21 from relying on any of it. To the extent that documents have  
22 existed for a period of time and they just have not been  
23 produced, they need to be compelled.

09:38:36

09:38:59

24 MR. SHILLER: Judge, this may not impact whether they  
25 need to be compelled or not, but I don't think it's -- what you

09:39:45

1 just said may be 100 percent accurate. It's equally just as  
2 possible that because I'm the fourth attorney taking the lead  
3 on this that this fell through this cracks in terms of the  
4 requests to International Realty. It would still be on us, but  
09:40:12 5 I just want to -- I don't know whether to throw under the bus  
6 the clients or the attorneys at this point.

7 THE COURT: Okay. Either way, whoever is going to be  
8 under the bus, the defendants, there's merit to the defendants'  
9 motion that he's been asking for stuff for a long time. I am  
09:40:46 10 going to set some dates here. I mean, my overall approach here  
11 is stuff has to be produced. If it's not produced, the  
12 plaintiffs can't use it.

13 The only quarrel I have with the defendants is  
14 often -- and this is not an uncommon thing to happen -- the  
09:41:18 15 opposing party says: Yeah, they have to produce to me their  
16 sales reports. They should produce to me their income  
17 statements. They should produce to me their budgets. They  
18 should produce to me their, you know, list of employees and  
19 when they worked or something like that.

09:41:41 20 Sometimes then the party opponent says: I don't have  
21 income statements. I don't have a budget. I don't have a list  
22 of employees. We're just kind of operating by the seat of our  
23 pants here.

24 So in that situation I can't compel them to produce  
09:42:00 25 something that doesn't -- that they don't have. I can say that

09:42:21 1 they're not going to be able to come to trial and surprise you  
2 and now all of a sudden they have an income statement, a budget  
3 and, you know, a report of all the hours. You're entitled to  
4 get what you've asked for, but I'm not going to require that  
5 they create a document.

6 This may be a situation, you know, where in addition  
7 what you're saying is, you know, they're going to need this to  
8 prove their damages. You may be right. They may not be able  
9 to prove up their damages in a way that is going to satisfy  
09:42:54 10 ultimately a trier of fact. I'm not going to make that  
11 determination now, right? I think all I'm trying to do is  
12 direct traffic so that documents that exist, you get them, that  
13 documents you don't get can't surprise you later, and you're  
14 entitled to take the deposition discovery you need.

09:43:17 15 You know, when we talk about a 30(b)(6) deposition,  
16 you know, these may be small businesses run by people who are  
17 unsophisticated in business as well as litigation, but you're  
18 entitled to get answers to the questions to the extent they  
19 exist. Do you follow what I'm trying to say?

09:43:41 20 MR. VOGT: Absolutely, Your Honor, and that's all we  
21 are requesting. Just a little caveat, Isam Samara, I would not  
22 say he's an unsophisticated businessman. He has roughly --  
23 well, it's my understanding from the transcript, Your Honor --  
24 20, 30, 40 gas stations in Indiana. So this isn't your typical  
09:44:27 25 sole proprietorship.

1           The other plaintiff probably is not as sophisticated  
2 as Isam, but he definitely has experience with businesses in  
3 operating businesses.

4           THE COURT: Okay. But we're talking about FKFJ.

09:44:44

5           MR. VOGT: Correct.

6           THE COURT: So, you know, he may have 20 or 30 gas  
7 stations where he has to have financial statements audited and  
8 given to the franchisor or something like that, but he may have  
9 operated FKFJ without that kind of infrastructure. I don't

09:45:19

10 know. Maybe, I mean, maybe he's an extremely sophisticated  
11 businessman, he's being audited by Deloitte, and he's not  
12 giving you the audit statements. That's fine. He can't use  
13 them. All right?

14           MR. VOGT: Okay. That works, Your Honor.

11:15:01

15           THE COURT: I mean, you know, well, that's not fine.  
16 He can't use them. If he's being audited by -- let me take  
17 that back. He can't use them, but if he's being audited by  
18 Deloitte, you're entitled to that, too. But, you know, I don't  
19 think he's being audited by Deloitte.

11:15:49

20           Right, Mr. Shiller?

21           MR. SHILLER: We're not hiding anything, Your Honor.  
22 We're slow on the deliverance of tax returns. We're not hiding  
23 anything.

24           THE COURT: Okay. I mean, I don't want to -- I want  
25 to call this the way it needs to be called. Let me look at my

11:16:41

1 notes on defendants' motion here.

2 (Brief pause.)

3 THE COURT: I mean, Mr. Shiller, if you look at his  
4 motion, I mean, with respect to all the different parties he's  
11:17:15 5 asking essentially for the same thing. He's asking for all  
6 documents.

7 MR. SHILLER: My primary problem with the motion is  
8 that it implies that nothing has been produced, and there's  
9 been over 1500 pages of stuff produced. He just doesn't like  
11:17:48 10 what was produced.

11 MR. VOGT: Your Honor --

12 THE COURT: Well, have you -- there's been a rolling  
13 and kind of almost dribbling-out production. So just look at  
14 the first one. Mr. Rizek, is that the way to pronounce it?

11:18:34 15 MR. SHILLER: Yeah.

16 THE COURT: Mr. Rizek's wages and tax returns, so all  
17 documents containing information pertaining to plaintiff  
18 Rizek's wages and tax returns for the past five years. So  
19 you're going back to 2016.

11:19:00 20 MR. SHILLER: I've given him the past three years.

21 THE COURT: Okay. I mean, let me stop there. Why is  
22 the five years necessary here?

23 MR. VOGT: The last attorney on it put it in there.

24 THE COURT: Three years is fine.

11:19:29 25 MR. VOGT: I mean, three years is fine, yeah. For

1 this type of case, that's fine.

2 THE COURT: Okay. So you're producing his tax returns  
3 which were not in existence before September. Well, no, that's  
4 not fair. 2016 and 2017 were in existence. They never were  
5 produced. They were amended on September 6th, and he also  
6 filed his '18 tax return and now you're producing all those,  
7 right?

8 MR. SHILLER: Yeah, and they contain as attachments  
9 all the other records he has regarding his wages.

10 THE COURT: Okay. But, see, that's not a footfall,  
11 right?

12 MR. SHILLER: Sure.

13 THE COURT: Because they've been asking for the tax  
14 returns, an appropriate response to that is: Here's 2016 and  
15 2017. We may amend them. If we amend them, we're going to  
16 give you the amended, and he doesn't have 2018.

17 So, you know, I get it, but I don't think that's  
18 immaterial. This guy has been asking. The defendant has been  
19 asking for his tax returns literally for months. I have it in  
20 my case notes because I take good notes when everybody comes  
21 in, and for months he's been asking for this stuff and has been  
22 told -- I can't remember Berrios, but I know he was told by  
23 Bakos. I think Haywood was trying to get the stuff done. So  
24 he's been told by lawyers for the plaintiffs that it's coming,  
25 and the first time he has seen any tax returns for Rizek,



1 including tax returns that were in existence, is this morning.

2 So, you know, when you say nothing has to be  
3 compelled, yes, it has to be compelled. You know, am I going  
4 to award fees on it? No, because I'm not a big fee awarder.

11:25:07

5 But I need to get -- I need to have orders that you do stuff  
6 because if you don't do it then you're not going to be able to  
7 use it. Then, you know, if he finds that other things exist  
8 that haven't been produced later, then the plaintiffs are going  
9 to suffer for that.

11:25:24

10 You know, they need to know that, and International  
11 Realty needs to know it, too. It needs to know, you know, if  
12 they're going to ignore requests, fine, or if something fell  
13 through the cracks, fine, but whoever has to be thrown under  
14 the bus, as you say, has to be thrown under the bus. I mean,  
15 we can't keep doing this.

11:25:55

16 It's the same thing with Isam Samara's wages. You're  
17 producing his tax returns, too, right?

18 MR. SHILLER: Yeah.

19 THE COURT: An up-to-date list of itemized damages  
20 plaintiff will claim at trial on the issue of damages? So to  
21 me -- it's Mr. Vogt, right?

11:26:21

22 MR. VOGT: Correct.

23 THE COURT: I'm not sure what you're looking for on  
24 that. All right? I mean, at some point you're going to have a  
25 pretrial order where he's going to give you all the exhibits

11:26:51

1 that he's going to introduce at trial. Now, he can't put in  
2 his pretrial order documents that he hasn't given you, but this  
3 is a little bit more like work product, you know: Give me your  
4 proposed damages.

11:27:20

5 I think what you're entitled to is all the -- you  
6 know, rather than a list of itemized damages, you're entitled  
7 to documents that, you know, support his claimed damages or  
8 something like that.

9 MR. VOGT: That's fine.

11:27:37

10 THE COURT: I mean, he doesn't have to create his --

11 MR. VOGT: That's fine, Your Honor. I agree. We can  
12 get rid of that.

11:28:16

13 THE COURT: I mean, that's (c), right? It's really  
14 any and all documents related to your damages claimed as a  
15 result of the occurrences which are the subject of this  
16 lawsuit, including but not limited to invoices and/or  
17 statements. So refresh me on what damages the plaintiffs are  
18 claiming, do you know?

19 MR. SHILLER: Yeah. So he's claiming --

11:28:35

20 THE COURT: Well, let me back up.

21 MR. SHILLER: This all is going to be worked out in  
22 the motions in limine.

11:29:16

23 THE COURT: Time out. I don't want to talk over you,  
24 but I actually know the answer to my question a little bit. I  
25 just might need a little tweaking on it. Okay?

1 MR. SHILLER: Sure.

2 THE COURT: I know that this involves allegations that  
3 the defendants were impeding their business by ticketing  
4 everybody in their parking lots and all that and that that had  
5 an impact on their business. Then defendants are pushing back  
6 on it because they want to say it didn't really have much of an  
7 impact on their business.

8 So I know what damages they're asking for. They're  
9 saying they had business interruption. You know, I don't know  
10 how much the individual shareholders can claim and how much of  
11 this is corporate damage. That's going to be sorted out  
12 someplace else, too, but I understand that, right?

13 MR. SHILLER: Yeah. So in their ideal world, they're  
14 going to want me to argue for their construction costs of the  
15 restaurant. In their opinion, the whole restaurant got shut  
16 down and they had to sell it. So they're going to argue their  
17 construction costs and that the restaurant lost business, lost  
18 income, potentially future lost income. There's a lot of stuff  
19 to work out in the pretrial order about what they're actually  
20 going to be able to ask for in damages, if that makes any  
21 sense.

22 THE COURT: Well, it makes some sense; however, it  
23 doesn't get you off the hook here because if you haven't  
24 produced the construction cost information --

25 MR. SHILLER: We produced several hundred pages of

1 construction costs.

2 THE COURT: Okay.

3 MR. VOGT: That's not -- I don't have a quarrel about  
4 the construction costs.

11:35:18 5 THE COURT: Okay. So what do you think? Putting  
6 aside tax returns which we talked about, what do you feel you  
7 are now -- I know you haven't had a chance to look at documents  
8 that are attached to the tax returns, but what you might have  
9 is W-2s or other things that support the wages that are claimed  
11:35:43 10 in the tax returns. I'm hoping for that, right?

11 MR. SHILLER: Well, they're mostly K-1 filers.  
12 They're not really W-2 filers.

13 THE COURT: Okay.

14 MR. SHILLER: So there's a lot of schedules. There's  
11:36:08 15 a number of schedules, especially for Isam, but we've attached  
16 anything we have that relates to proof of income.

17 THE COURT: So supporting documentation for the K-1s  
18 that were issued by accountants.

19 MR. SHILLER: Yeah.

11:36:58 20 THE COURT: So accounting firms or something like  
21 that.

22 MR. SHILLER: Yeah.

23 THE COURT: He's going to have to look at what he's  
24 got to see what he's missing, so forgetting about that because  
11:37:17 25 I know you're going to have to look at that. You know, because

1 he makes a point about the, quote-unquote, income statement,  
2 are there financial statements for these businesses? Have you  
3 checked? Have you looked?

4 MR. SHILLER: We're talking about which business? We  
11:37:50 5 are talking about FKFJ, right?

6 THE COURT: I'm talking about FKFJ and International  
7 Realty.

8 MR. SHILLER: For FKFJ, I believe at this point we've  
9 produced everything we have. I will -- if there's anything  
11:38:13 10 left to produce, it will be produced by September 20th. But if  
11 there is anything, it's not much. I don't -- there's not --  
12 there may be some tax returns to produce and some attachments  
13 to that.

14 On International Realty --

11:38:45 15 THE COURT: Wait. Time out. How can there be tax  
16 returns if you've given -- oh, you didn't give FKFJ's tax  
17 returns.

18 MR. SHILLER: Right.

19 THE COURT: Got it.

11:38:56 20 MR. SHILLER: International Realty, as I sit here, I  
21 have no idea what International Realty has or doesn't have. I  
22 have not been in communication with them, so I don't know. I  
23 can't --

24 THE COURT: But they're your client.

11:39:21 25 MR. SHILLER: Yeah.

1 THE COURT: They're a plaintiff in this lawsuit.

2 MR. SHILLER: Yeah. But personally since I came on  
3 the case, I have not been in communication with them.

4 THE COURT: As you stand here now, you don't know  
11:39:51 5 whether there or not there are tax returns for FKFJ or there  
6 are not?

7 MR. SHILLER: I don't know.

8 THE COURT: Okay. Do you know as you stand here  
9 whether your client FKFJ at any time in the last three years  
11:40:36 10 has had produced for it any audited financials, audited or  
11 reviewed or all the different levels of financial statements,  
12 have had financial statements, an income statement, a balance  
13 sheet?

14 MR. SHILLER: I believe they have not.

11:40:57 15 THE COURT: You believe they have not, which is why  
16 you believe you haven't produced them, but you're not 100  
17 percent.

18 MR. SHILLER: I believe I've produced everything we  
19 have other than possible tax returns, and we've produced  
11:41:22 20 several sales statements. We've produced -- there's over six  
21 documents representing almost 100 pages of sales statements  
22 that we've produced.

23 MR. VOGT: Your Honor, sales statements are fine, I  
24 guess, but what about the wages? I mean, he had to have paid  
11:41:59 25 his employees. I mean, presumably he had more than just the

1 two named plaintiffs as employees, and I know he did, as the  
2 deposition testimony has shown. What about those? I mean,  
3 that has to be produced.

11:42:37

4 THE COURT: And how does that relate to what you're  
5 asking for?

11:42:54

6 MR. VOGT: Well, it's an expense that would go towards  
7 the overall profit or business loss of the company. I don't --  
8 I can't -- I mean, I'm under the impression that tax returns  
9 were filed for FKFJ in this state. I don't know about federal,  
10 but that's my understanding. I just want to know. I mean, I  
11 want the expenses and I want all of those documents.

12 THE COURT: But if you get --

13 MR. SHILLER: The returns -- I'm sorry.

14 THE COURT: If you get FKFJ's tax returns --

11:43:32

15 MR. VOGT: It will have it.

16 THE COURT: -- won't that suffice?

17 MR. VOGT: Yes, it will. I believe so.

18 THE COURT: Then any supporting documentation that is  
19 there plus a deposition.

11:43:50

20 MR. VOGT: Correct.

21 THE COURT: What were you going to say?

22 MR. VOGT: I believe that's fine.

23 THE COURT: What were you going to say?

11:44:18

24 MR. SHILLER: Just to clarify, Judge, I'm not sure of  
25 the road he's going down. There's a difference between the S-1

1 filing with the state for sales tax and income tax filings.

2 THE COURT: He's looking for income tax.

3 MR. VOGT: Yeah.

4 MR. SHILLER: Yeah, okay.

11:45:34

5 THE COURT: He wants to know whether your clients who  
6 are FKFJ, International Realty Investments, Mr. Samara, and  
7 Mr. Rizek suffered economic loss as a result of the conduct  
8 that you allege was unlawful in your complaint. He's  
9 completely entitled to get that. When you're on the other side  
10 of this --

11:46:03

11 MR. SHILLER: There's no disagreement about that.

12 THE COURT: Yes.

13 MR. SHILLER: The disagreement is the allegation that  
14 something is being hidden.

11:46:13

15 THE COURT: Well, "hidden" is a loaded term. He wants  
16 tax returns for FKFJ. You don't think they exist, but you're  
17 not 100 percent sure. Okay? He wants an income statement for  
18 FKFJ. You don't think it exists, but you're not 100 percent  
19 sure.

11:46:41

20 MR. SHILLER: I'm 100 percent. Well, I'm 99.99  
21 percent sure.

22 THE COURT: Well, okay. That's decent.

23 He wants tax returns for International Realty, and  
24 what I'm hearing about International Realty is you're not in  
25 real good communication with them, you haven't even spoken to

11:47:12



1 them, and as you stand here right now you don't know if they  
2 have tax returns or not. But if International Realty is  
3 claiming that it was economically damaged, they're entitled to  
4 their tax returns to see what kind of economic loss they  
5 suffered.

11:47:46

6 MR. SHILLER: Let me address that because I'm not sure  
7 I agree with that. International Realty, it's my  
8 understanding, is a massive multistate operator, and the  
9 damages they're claiming solely relate to the rent of this one  
10 property. We've produced all of the financials and all of the  
11 information, and they've done depositions with all of the  
12 people who have information regarding their damages to this one  
13 property.

11:48:05

14 I'm not sure it would be fair to ask International  
15 Realty to produce its tax returns for all of its properties  
16 across the country just because it's claiming damage from this  
17 one property.

11:48:39

18 THE COURT: It may not be. Do you want to respond to  
19 that?

20 MR. VOGT: Sure. That would have been a perfect  
21 objection in response, and I would have said: I agree, and I  
22 don't care what International Realty does with all of its other  
23 businesses. All I want is what it does with this location that  
24 is the subject of the complaint.

11:48:58

25 That is something that defendants are entitled to. It

11:49:21

1 is a matter of law. It is in the initial rules of disclosure.  
2 I just don't know what else to do, so that's why we filed the  
3 motion to compel.

4 MR. SHILLER: There's 500 pages regarding  
11:49:59 5 International Realty's damages in this case. There's been  
6 multiple depositions.

7 THE COURT: What's International Realty? They were  
8 the lessor of this property?

9 MR. SHILLER: No, they were the owner.

11:50:21 10 THE COURT: They were the owner of the property, and  
11 FKFJ paid them rent.

12 MR. SHILLER: Yeah, and it stopped paying it rent when  
13 it went out of business.

14 THE COURT: So International Realty is a plaintiff  
11:50:45 15 because it says: We've been damaged derivatively because  
16 defendants drove FKFJ out of business which then affected our  
17 rent.

18 MR. SHILLER: And they've made it really clear all  
19 they're looking for is \$24,000. They have made it pretty clear  
11:51:13 20 in all of their statements.

21 THE COURT: I'm not even sure whether they have a  
22 claim.

23 MR. SHILLER: I'm not sure.

24 MR. VOGT: Exactly, and that's to be addressed and  
11:52:03 25 I've already -- that's going to be addressed with the district

1 court, Judge.

2 THE COURT: Yes, okay.

3 MR. SHILLER: So, again, Judge, as I'm sitting here

4 today, I personally have had no communication with

11:52:49

5 International Realty. I don't know what they have or don't

6 have, but I'm not sure why more than what's already been

7 produced, including the various depositions of their property

8 managers, is necessary for what is a very minor claim relative

9 to the rest of what's going on.

11:53:27

10 THE COURT: So you're asking by September 17th, and

11 he's saying by 9/20. Then you wanted a deposition within ten

12 days after.

13 MR. VOGT: Three days after, ten days total.

14 THE COURT: I mean, that's because I said no

11:54:30

15 extensions, right?

16 MR. VOGT: Correct.

17 THE COURT: But I don't need to -- in terms of

18 discovery, after you get these documents what are you looking

19 for? You're looking for a 30(b)(6) for FKFJ? Are you also

11:54:53

20 looking for International Realty a 30(b)(6)?

21 MR. VOGT: No, I'm going to take care of International

22 Realty with the district court, Judge. I just want the

23 30(b)(6) of FKFJ.

24 THE COURT: And no other depositions.

11:55:19

25 MR. VOGT: I don't need any. I can think of maybe one

1 other person that I'll take by September 30th. But other than  
2 that, I mean, I don't think so.

3 THE COURT: Okay.

4 MR. VOGT: Not me.

11:55:29 5 THE COURT: So if he produces the documents by the  
6 20th, you think you could take a 30(b)(6) by the 30th.

7 MR. VOGT: I'll take the deposition. If he produces  
8 the witness, I'll take that deposition by the 30th.

9 THE COURT: Okay. Do you have a 30(b)(6) notice out  
11:55:50 10 there, or is this motion kind of your 30(b)(6) notice?

11 MR. VOGT: I don't know if they -- I mean, I would  
12 have to look. I mean, I was just requesting somebody that can  
13 speak to the records. So whether that would be an accountant  
14 or whether that would be, you know, someone in-house who  
11:56:10 15 handles it for them or whether it be, you know, Isam or Mo, if  
16 they handle what was produced, you know, something limited to  
17 the damages, that's all I'm looking for, a quick dep regarding  
18 that.

19 I mean, I haven't had any opportunity to evaluate any  
11:56:37 20 sort of alleged business interruption or alleged loss of profit  
21 because I haven't had records that I could use to depose  
22 someone.

23 THE COURT: Yes. But normally when somebody wants  
24 what's called a 30(b)(6) dep they say: This is the topic that  
11:56:56 25 I want to examine the person on.

1 A lot of times, they actually serve that on the  
2 person, on the other party ahead of time. So the topic that  
3 you're looking for, when you just articulated it, it doesn't  
4 seem to me to be focused enough, which is like their damages.  
5 I don't think I would give a 30(b)(6) dep that says damages.  
6 Now, I mean, maybe what you're looking for is a 30(b)(6)  
7 deposition with somebody knowledgeable about the documents that  
8 defendants -- that plaintiffs just produced.

9 MR. VOGT: Correct. I just --

10 THE COURT: Concerning their damages, right?

11 MR. VOGT: Correct, I just want to take the dep. I  
12 mean, it doesn't have to be a 30(b)(6), and I would have to  
13 review the records as to whether or not that was issued  
14 previously. I've only been on the case for two months, and I  
15 just would like to take the deposition of somebody who can --  
16 who's going to be the person that they put up on the stand to  
17 testify to the records.

18 THE COURT: You're not entitled to that. Okay?  
19 You're not entitled to say: Give me a deposition of the person  
20 you're going to call at trial.

21 Okay? You're not entitled to that. What you're  
22 entitled is them giving you the deposition of -- if they have  
23 to prepare somebody to talk to you about something, a topic,  
24 I'm not trying to bust you here, but if you want to hold  
25 everybody to the rules I'm kind of --

1 I want discovery to be done so that you can go to the  
2 district judge and say whatever you want to say. I want  
3 discovery to be done in this case, and I have it for discovery  
4 and settlement. So once discovery is done, if you don't want  
11:59:58 5 to settle the case, I'll terminate the referral and you'll go  
6 back to the district judge.

7 Let me just look at this for a second. I just want to  
8 make sure what I've got here.

9 (Discussion off the record.)

12:00:17 10 THE COURT: Okay. This is what I'm going to do here.  
11 I want to rule on defendants' motion to compel because I think  
12 a ruling is necessary at this time to give everybody direction  
13 as to where we're going. So I'm looking at the motion to  
14 compel in front of me, and I've read the response to it.

12:05:08 15 Mr. Vogt, I didn't know. You've been here. I kind of  
16 forgot who else was coming in here, but I didn't know that you  
17 were just on the case for the last two months. So I'm hoping,  
18 you know, maybe you're up to date, too, but maybe there's some  
19 document sitting in your possession that was one of the ones  
12:05:40 20 attached to his filing that you hadn't seen, or is that not the  
21 case? Have you seen all of those documents?

22 MR. VOGT: I've looked through all of the documents,  
23 Your Honor. I mean, I've looked at the previous orders, and  
24 I've talked to the prior attorney on it.

12:06:18 25 THE COURT: Okay. Here's what my order is going to be

1 here. I'm looking and there's three different groups of  
2 defendants: the individuals, FKFJ, and then International  
3 Realty. On page 2 of the motion, we're talking about the  
4 individual defendants. I think we've agreed here that although  
5 the request asks for five years, defendant is okay with three  
6 years.

7 So I believe I'm looking at a request, the first one  
8 summarized in paragraph 3(a), any and all documents containing  
9 information pertaining to plaintiff Rizek's wages and tax  
10 returns. I think that's overbroad, any and all, any time you  
11 ask for any and all documents containing information pertaining  
12 to. However, defendant is entitled to the tax returns that  
13 Mr. Rizek filed during those years, and I'm going to -- I know,  
14 Mr. Shiller, that you produced today in open court the amended  
15 tax returns for 2016 and 2017. I'm going to order that you  
16 produce the original tax returns filed as well by September  
17 20th because he's entitled to all the tax returns, including  
18 the amended returns.

19 He's also entitled to documents sufficient to show  
20 Rizek's and Samara's wages. Okay? So not any and all  
21 documents pertaining to the wages which could include some  
22 scrap of paper someplace that says "I made X dollars this  
23 week." But documents sufficient to show Rizek's wages and  
24 Samara's wages at FKFJ, those are relevant to plaintiffs'  
25 damages claims.

1 As I said, in none of these requests am I going to  
2 give you an up-to-date list of itemized damages that plaintiffs  
3 will claim at trial because that's premature. I will grant the  
4 request with respect to any and all documents related to your  
5 damages claimed as a result of the occurrences which are part  
6 of this lawsuit. That's kind of overbroad, but it's intended  
7 to be and I interpret it as, you know, if it's not wages and  
8 it's not tax returns but there's some other documents out there  
9 that attest to, support, or are relevant to the damages, you  
10 ought to produce them.

11 I understand, Mr. Shiller, you say: We've produced  
12 everything we have. We don't think there's anything more.

13 By granting the motion, I intend to kind of put an end  
14 point on this. If there is anything more, it gets produced by  
15 September 20th. Then if it is produced after that date, you've  
16 got to satisfy the Seventh Circuit standard that it's  
17 substantially harmless, that it's not prejudicial, all the  
18 rest. But he's entitled to end discovery with whatever  
19 documents can be produced for this. Understood?

20 MR. SHILLER: Again, for the record they've all been  
21 produced.

22 THE COURT: Okay.

23 MR. SHILLER: That we have.

24 THE COURT: I know that the earlier tax returns have  
25 not yet been produced because you gave him the ones that were



1 amended.

2 MR. SHILLER: Well, no, I think we're on 3(c) in terms  
3 of this.

4 THE COURT: Oh, okay.

12:12:19 5 MR. SHILLER: Everything, that was all produced in  
6 March, those first 1500 pages.

7 THE COURT: Well --

8 MR. SHILLER: I just want the record clear. Those  
9 first 1500 pages of documents were produced by March.

12:12:57 10 THE COURT: Okay. To the extent that 3(c) would  
11 include tax returns that were not amended -- that were filed  
12 but not amended, but only amended as of September 6th, then all  
13 of those documents were not produced to the extent that those  
14 were called for. I'm just saying. I'm not trying to bust  
15 anybody on this. My goal is to get this done. All right?

12:13:29 16 My ruling is going to be the same with respect to  
17 paragraph 6(a) and (c) for FKFJ. So it's tax returns and  
18 documents sufficient to show its income, its expenses, because  
19 to the extent plaintiffs are going to say "you put us out of  
12:14:01 20 business," then defendant is entitled to know that.

21 I'll strike (b) which is the itemized list of damages.  
22 Again, any and all documents is their catchall. Anything else  
23 that wasn't in there but is relevant to your damages or is  
24 being claimed as damages you should produce. I know your  
12:14:36 25 position is that it's already been produced. However, as we

1 stand here now, although you are 99.99 percent sure there are  
2 no tax returns, I want you to be -- well, 99.99 percent is  
3 pretty good.

12:15:05 4 MR. SHILLER: I'm 99.9 percent sure that there's no  
5 income statements or balance sheets to be (inaudible).

6 THE COURT: Okay, not tax returns.

7 MR. SHILLER: I'm not sure about the tax returns.

8 THE COURT: Okay. So again, I'm going to grant the  
9 motion with respect to that. That stuff has to be produced by  
10 the 20th.

11 With respect to International Realty, I'm convinced  
12 that defendant does not need to produce, you know, for a  
13 company that operates lots of different things, all their  
14 income statements and tax returns for any period of time to  
15 properly defend this case. So I think (a) is overbroad with  
16 respect to International Realty, and (b) is, you know,  
17 premature. But (c), they are entitled to documents related to  
18 their damages. If they're claiming \$24,000, if it's already  
19 been produced, fine. If it hasn't been produced, you know,  
12:16:28 20 then what did they lose and give us some documentation for  
21 that. But I'm not going to order the tax returns be produced  
22 based upon what we've talked about here.

23 All those documents should be produced -- shall be  
24 produced by the 20th. Okay? That is ten days from today. I  
12:17:09 25 know that's a relatively short time frame, but we've been

1 dealing with this for a long time.

2 If you want to take a 30(b)(6) deposition or some  
3 deposition of somebody from either International Realty or  
4 FKFJ, about this, you need to serve some type of notice on the  
12:18:01 5 plaintiffs, and I'm going to excuse you from -- I'm going to  
6 say you've got to do it promptly, but I'm not going to stand on  
7 ceremony with respect to the time frame. But you can't give it  
8 to him on the 29th. All right? You've got to tell him, you  
9 know, what kind of person you want to depose. On a 30(b)(6),  
12:18:51 10 you tell him the topic, and he has to prepare somebody. If  
11 it's a particular person, you've got to tell him the particular  
12 person you want to depose. Not to go back on other depositions you  
13 have taken, but you're entitled to examine somebody on newly  
14 produced documents. Okay?

12:19:08 15 I don't think I need to give you more than September  
16 30th, though frankly if somebody is not available on that date,  
17 even though I say no extensions, I think that is very good  
18 cause to give you a little bit more time on that. I don't want  
19 to do it just because I want to be firm on this, but I want you  
12:19:27 20 also to get it done and I think you can probably get it done by  
21 the 30th. They're all in town, and you can get it done. If  
22 you can't, I'll hear back from you, and I'll set you for a  
23 status around then as well.

24 I think this is responsive to your motion as well as  
12:19:54 25 to defendants' response to it. Any questions about this?

1 MR. SHILLER: No, Your Honor.

2 MR. VOGT: No, Your Honor.

3 THE COURT: I'll have you come back on Halloween. Is  
4 that okay?

12:20:32 5 MR. SHILLER: Can we come back the following day? Is  
6 that possible? Oh, wait. Oh, wait. I'm sorry. Halloween is  
7 fine.

8 THE COURT: It's the 31st.

9 MR. SHILLER: Yeah, that's fine.

12:20:56 10 THE COURT: I mean, I just wanted to do it after the  
11 30th.

12 MR. SHILLER: Okay.

13 THE COURT: So that I don't get involved in it, I  
14 mean, I'd say the 31st at 10:00. Is that okay?

12:21:06 15 MR. VOGT: Yeah.

16 THE COURT: You can come in costume, and it shouldn't  
17 interfere with your trick-or-treating later in the day. Okay?

18 MR. SHILLER: My ex-wife would say I'm always in  
19 costume.

12:21:33 20 THE COURT: No comment. That should be a status.  
21 We're done with discovery. I've inquired whether we can settle  
22 the case, and then you're moving on. Okay?

23 MR. SHILLER: Yeah.

24 THE COURT: So I think this directs traffic the way it  
12:22:05 25 should be directed here. Any questions, Mr. Vogt?

1 MR. VOGT: No, Your Honor.

2 THE COURT: Mr. Shiller?

3 MR. SHILLER: No.

4 THE COURT: Okay. Thanks. See you on Halloween.

12:22:15

5 MR. SHILLER: Thank you.

6 MR. VOGT: Thank you.

7 (Proceedings concluded.)

8 C E R T I F I C A T E

9 I, Patrick J. Mullen, do hereby certify the foregoing  
10 is an accurate transcript produced from an audio recording of  
11 the proceedings had in the above-entitled case before the  
12 Honorable JEFFREY T. GILBERT, one of the magistrate judges of  
13 said court, at Chicago, Illinois, on September 10, 2019.

14

15 /s/ Patrick J. Mullen  
16 Official Court Reporter  
17 United States District Court  
18 Northern District of Illinois  
19 Eastern Division  
20  
21  
22  
23  
24  
25

Saraya Restaurant  
7011 W 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 1/1/2017 To 1/1/2018

\*\*\*\*\*  
Sales Recap  
\*\*\*\*\*

	Amount	COUNT
	\$827,175.23	11562
Total Sales		
Food Subtotal: \$793,091.90		
Bar Subtotal: \$33,559.33		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$4,012.65)	
CASH DISCOUNTS	(\$12,618.08)	
CREDITS USED	\$0.00	
Tax 1:	\$54,042.90	
	=====	=====
	\$864,587.40	
Sub Total:		
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:		
	=====	=====
	\$864,587.40	
NET RECEIPTS EXPECTED >>>		
Total Cash:	\$399,446.29	12030
Total Checks:	\$4,376.00	5
Total Credit Cards:	\$457,390.11	5320
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
	=====	=====
	\$861,212.40	
TOTAL PAYMENTS >>>		

\*\*\*\*\*  
Sales Statistics  
\*\*\*\*\*

Average Order:	\$74.78
Total Guests:	38708
PER GUEST:	\$14.40
Voided:	\$391,260.30
Discounts:	\$16,637.22
NEW CUSTOMER CREDITS:	\$200.00

2

Form **1120S**Department of the Treasury  
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**▶ Do not file this form unless the corporation has filed or is  
attaching Form 2553 to elect to be an S corporation.▶ Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

OMB No. 1545-0123

**2017**

For calendar year 2017 or tax year beginning

, 2017, ending

, 20

<b>A</b> S election effective date 01/01/2017	<b>TYPE</b>  <b>OR</b>  <b>PRINT</b>	Name FKFJ INC	<b>D</b> Employer identification number
<b>B</b> Business activity code number (see instructions) 445299		Number, street, and room or suite no. If a P.O. box, see instructions. 7011 W 111TH ST	<b>E</b> Date incorporated 01/01/2017
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code Worth IL 60482	<b>F</b> Total assets (see instructions) \$ 579,444.

**G** Is the corporation electing to be an S corporation beginning with this tax year? ☒ Yes ☐ No If "Yes," attach Form 2553 if not already filed**H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation**I** Enter the number of shareholders who were shareholders during any part of the tax year . . . . . 1**Caution:** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	355,931.	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b>	355,931.	
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>	236,631.	
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>	119,300.	
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	<b>4</b>		
<b>Deductions</b> (see instructions for limitations)	<b>5</b> Other income (loss) (see instructions—attach statement) . . . . .	<b>5</b>		
	<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5 . . . . . ▶	<b>6</b>	119,300.	
	<b>7</b> Compensation of officers (see instructions—attach Form 1125-E) . . . . .	<b>7</b>		
	<b>8</b> Salaries and wages (less employment credits) . . . . .	<b>8</b>	6,000.	
	<b>9</b> Repairs and maintenance . . . . .	<b>9</b>	3,159.	
	<b>10</b> Bad debts . . . . .	<b>10</b>		
	<b>11</b> Rents . . . . .	<b>11</b>	24,000.	
	<b>12</b> Taxes and licenses . . . . .	<b>12</b>	705.	
	<b>13</b> Interest . . . . .	<b>13</b>		
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	<b>14</b>	46,547.	
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	<b>15</b>		
	<b>16</b> Advertising . . . . .	<b>16</b>		
	<b>17</b> Pension, profit-sharing, etc., plans . . . . .	<b>17</b>		
	<b>18</b> Employee benefit programs . . . . .	<b>18</b>		
	<b>19</b> Other deductions (attach statement) See Statement . . . . .	<b>19</b>	85,445.	
<b>20</b> <b>Total deductions.</b> Add lines 7 through 19 . . . . . ▶	<b>20</b>	165,856.		
<b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6 . . . . .	<b>21</b>	-46,556.		
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>		
	<b>b</b> Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>		
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .	<b>22c</b>		
	<b>23a</b> 2017 estimated tax payments and 2016 overpayment credited to 2017 . . . . .	<b>23a</b>		
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b>		
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>		
	<b>d</b> Add lines 23a through 23c . . . . .	<b>23d</b>		
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	<b>24</b>		
	<b>25</b> <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed . . . . .	<b>25</b>		
	<b>26</b> <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	<b>26</b>		
<b>27</b> Enter amount from line 26 <b>Credited to 2018 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>27</b>			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer

Date

PRESIDENT

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

MALIK HAMMAD

Preparer's signature

MALIK HAMMAD

Date

Check ☐ if self-employed

PTIN

Firm's name ▶ MAG &amp; Associates LLC

Firm's address ▶ 5501 W 79th St Burbank IL 60459

Firm's EIN ▶ [REDACTED]  
Phone no. (708) 499-9944

For Paperwork Reduction Act Notice, see separate instructions. BAA

REV 12/26/17 PRO Form **1120S** (2017)**FKFJ001732**



Form 1120S (2017)

Page 2

**Schedule B**    **Other Information** (see instructions)

- 1 Check accounting method: a ☐ Cash b ☒ Accrual  
c ☐ Other (specify) ▶



Form 1120S (2017)

Page 3

Schedule K Shareholders' Pro Rata Share Items		Total amount		
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-46,556.	
	2 Net rental real estate income (loss) (attach Form 8825)	2		
	3a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c		
	4 Interest income	4		
	5 Dividends: a Ordinary dividends	5a		
	b Qualified dividends	5b		
	6 Royalties	6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7		
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
	b Collectibles (28%) gain (loss)	8b		
	c Unrecaptured section 1250 gain (attach statement)	8c		
	9 Net section 1231 gain (loss) (attach Form 4797)	9		
Deductions	10 Other income (loss) (see instructions) Type ▶	10		
	11 Section 179 deduction (attach Form 4562)	11		
	12a Charitable contributions	12a		
	b Investment interest expense	12b		
Deductions	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)		
	d Other deductions (see instructions) Type ▶	12d		
	Credits	13a Low-income housing credit (section 42(j)(5))	13a	
		b Low-income housing credit (other)	13b	
c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		13c		
d Other rental real estate credits (see instructions) Type ▶		13d		
e Other rental credits (see instructions) Type ▶		13e		
f Biofuel producer credit (attach Form 6478)		13f		
g Other credits (see instructions) Type ▶		13g		
Foreign Transactions	14a Name of country or U.S. possession ▶			
	b Gross income from all sources	14b		
	c Gross income sourced at shareholder level	14c		
	Foreign gross income sourced at corporate level			
	d Passive category	14d		
	e General category	14e		
	f Other (attach statement)	14f		
	Deductions allocated and apportioned at shareholder level			
	g Interest expense	14g		
	h Other	14h		
	Deductions allocated and apportioned at corporate level to foreign source income			
	i Passive category	14i		
	j General category	14j		
	k Other (attach statement)	14k		
Other information				
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l			
m Reduction in taxes available for credit (attach statement)	14m			
n Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	8,928.	
	b Adjusted gain or loss	15b		
	c Depletion (other than oil and gas)	15c		
	d Oil, gas, and geothermal properties—gross income	15d		
	e Oil, gas, and geothermal properties—deductions	15e		
	f Other AMT items (attach statement)	15f		
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a		
	b Other tax-exempt income	16b		
	c Nondeductible expenses	16c		
	d Distributions (attach statement if required) (see instructions)	16d		
	e Repayment of loans from shareholders	16e		

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<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>		<b>Total amount</b>	
<b>Other Information</b>	<b>17a</b> Investment income . . . . .	<b>17a</b>	
	<b>b</b> Investment expenses . . . . .	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i	<b>18</b>	-46,556.

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>1</b>	Cash . . . . .		1,000.		1,581.
<b>2a</b>	Trade notes and accounts receivable . . . . .				
<b>b</b>	Less allowance for bad debts . . . . .	( )		( )	
<b>3</b>	Inventories . . . . .		50,000.		49,410.
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities (see instructions) . . . . .				
<b>6</b>	Other current assets (attach statement) . . . . .				
<b>7</b>	Loans to shareholders . . . . .				
<b>8</b>	Mortgage and real estate loans . . . . .				
<b>9</b>	Other investments (attach statement) . . . . .				
<b>10a</b>	Buildings and other depreciable assets . . . . .	575,000.		575,000.	
<b>b</b>	Less accumulated depreciation . . . . .	( )	575,000.	(46,547.)	528,453.
<b>11a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .	( )		( )	
<b>12</b>	Land (net of any amortization) . . . . .				
<b>13a</b>	Intangible assets (amortizable only) . . . . .				
<b>b</b>	Less accumulated amortization . . . . .	( )		( )	
<b>14</b>	Other assets (attach statement) . . . . .				
<b>15</b>	<b>Total assets</b> . . . . .		626,000.		579,444.
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b>	Accounts payable . . . . .				
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .				
<b>18</b>	Other current liabilities (attach statement) . . . . .				
<b>19</b>	Loans from shareholders . . . . .				
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .				
<b>21</b>	Other liabilities (attach statement) . . . . .				
<b>22</b>	Capital stock . . . . .		1,000.		1,000.
<b>23</b>	Additional paid-in capital . . . . .		625,000.		625,000.
<b>24</b>	Retained earnings . . . . .				-46,556.
<b>25</b>	Adjustments to shareholders' equity (attach statement) . . . . .				
<b>26</b>	Less cost of treasury stock . . . . .	( )		( )	
<b>27</b>	<b>Total liabilities and shareholders' equity</b> . . . . .		626,000.		579,444.

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**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3 (see instructions)

<b>1</b> Net income (loss) per books . . . . .	-46,556.	<b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) . . . . .		<b>a</b> Tax-exempt interest \$ . . . . .	
<b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		<b>6</b> Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
<b>a</b> Depreciation \$ . . . . .		<b>a</b> Depreciation \$ . . . . .	
<b>b</b> Travel and entertainment \$ . . . . .		<b>7</b> Add lines 5 and 6 . . . . .	
<b>4</b> Add lines 1 through 3 . . . . .	-46,556.	<b>8</b> Income (loss) (Schedule K, line 18). Line 4 less line 7 . . . . .	-46,556.

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
<b>1</b> Balance at beginning of tax year . . . . .			
<b>2</b> Ordinary income from page 1, line 21 . . . . .			
<b>3</b> Other additions . . . . .			
<b>4</b> Loss from page 1, line 21 . . . . .	( 46,556. )		
<b>5</b> Other reductions . . . . .	( )	( )	
<b>6</b> Combine lines 1 through 5 . . . . .	-46,556.		
<b>7</b> Distributions other than dividend distributions . . . . .			
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6 . . . . .	-46,556.		

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Form 1120S (2017)

FKFJ001736

Form **1125-A**(Rev. October 2016)  
Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.  
▶ Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).

OMB No. 1545-0123

Name

FKFJ INC

Employer identification number

1	Inventory at beginning of year	1	50,000
2	Purchases	2	236,041
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	<b>Total.</b> Add lines 1 through 5	6	286,041
7	Inventory at end of year	7	49,410
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	236,631

9a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

Section references are to the Internal Revenue Code unless otherwise noted.

**General Instructions****Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

**Qualifying taxpayer.** A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.**Qualifying small business taxpayer.** A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.



671117

**Schedule K-1  
(Form 1120S)**Department of the Treasury  
Internal Revenue Service**2017**

For calendar year 2017, or tax year

beginning

/ / 2017

ending

/ /

**Shareholder's Share of Income, Deductions,  
Credits, etc.**

▶ See back of form and separate instructions.

**Part I Information About the Corporation****A** Corporation's employer identification number**B** Corporation's name, address, city, state, and ZIP code  
FKFJ INC7011 W 111TH ST  
Worth, IL 60482**C** IRS Center where corporation filed return  
Kansas City, MO 64999-0013**Part II Information About the Shareholder****D** Shareholder's identifying number**E** Shareholder's name, address, city, state, and ZIP code  
ISAM SAMARA  
7924 KEYSTONE RD  
ORLAND PARK, IL 60462**F** Shareholder's percentage of stock  
ownership for tax year 100.00000 %

For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Part III Shareholder's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	-46,556.		
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions
<b>6</b>	Royalties		
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)		
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items
		<b>A</b>	8,928.
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis
<b>12</b>	Other deductions		
		<b>17</b>	Other information

\* See attached statement for additional information.

**FKFJ001738**

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:
- |                   | Report on                          |
|-------------------|------------------------------------|
| Passive loss      | See the Shareholder's Instructions |
| Passive income    | Schedule E, line 28, column (g)    |
| Nonpassive loss   | See the Shareholder's Instructions |
| Nonpassive income | Schedule E, line 28, column (j)    |
- 2. Net rental real estate income (loss)** See the Shareholder's Instructions
- 3. Other net rental income (loss)**
- |            |                                    |
|------------|------------------------------------|
| Net income | Schedule E, line 28, column (g)    |
| Net loss   | See the Shareholder's Instructions |
- 4. Interest income** Form 1040, line 8a
- 5a. Ordinary dividends** Form 1040, line 9a
- 5b. Qualified dividends** Form 1040, line 9b
- 6. Royalties** Schedule E, line 4
- 7. Net short-term capital gain (loss)** Schedule D, line 5
- 8a. Net long-term capital gain (loss)** Schedule D, line 12
- 8b. Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D instructions)
- 8c. Unrecaptured section 1250 gain**
- 9. Net section 1231 gain (loss)** See the Shareholder's Instructions
- 10. Other income (loss)**
- | Code |  |
|------|--|
| A    | Other portfolio income (loss) See the Shareholder's Instructions |
| B    | Involuntary conversions See the Shareholder's Instructions       |
| C    | Sec. 1256 contracts & straddles Form 6781, line 1                |
| D    | Mining exploration costs recapture See Pub. 535                  |
| E    | Other income (loss) See the Shareholder's Instructions           |
- 11. Section 179 deduction** See the Shareholder's Instructions
- 12. Other deductions**
- |   |  |                                      |
|---|--|--------------------------------------|
| A | Cash contributions (50%)   | } See the Shareholder's Instructions |
| B | Cash contributions (30%)   |                                      |
| C | Noncash contributions (50%)  |                                      |
| D | Noncash contributions (30%)  |                                      |
| E | Capital gain property to a 50% organization (30%)                      |                                      |
| F | Capital gain property (20%)  |                                      |
| G | Contributions (100%)   |                                      |
| H | Investment interest expense  | Form 4952, line 1                    |
| I | Deductions—royalty income  | Schedule E, line 19                  |
| J | Section 59(e)(2) expenditures  | See the Shareholder's Instructions   |
| K | Deductions—portfolio (2% floor)  | Schedule A, line 23                  |
| L | Deductions—portfolio (other)   | Schedule A, line 28                  |
| M | Preproductive period expenses  | See the Shareholder's Instructions   |
| N | Commercial revitalization deduction from rental real estate activities | See Form 8582 instructions           |
| O | Reforestation expense deduction  | See the Shareholder's Instructions   |
| P | Domestic production activities information                             | See Form 8903 instructions           |
| Q | Qualified production activities income                                 | Form 8903, line 7b                   |
| R | Employer's Form W-2 wages  | Form 8903, line 17                   |
| S | Other deductions   | See the Shareholder's Instructions   |

**13. Credits**

- |   |   |                                      |
|---|---|--------------------------------------|
| A | Low-income housing credit (section 42(j)(5)) from pre-2008 buildings  | } See the Shareholder's Instructions |
| B | Low-income housing credit (other) from pre-2008 buildings             |                                      |
| C | Low-income housing credit (section 42(j)(5)) from post-2007 buildings |                                      |
| D | Low-income housing credit (other) from post-2007 buildings            |                                      |
| E | Qualified rehabilitation expenditures (rental real estate)            |                                      |
| F | Other rental real estate credits                                      |                                      |
| G | Other rental credits  |                                      |
| H | Undistributed capital gains credit                                    | Form 1040, line 73, box a            |
| I | Biofuel producer credit   | } See the Shareholder's Instructions |
| J | Work opportunity credit   |                                      |
| K | Disabled access credit  |                                      |
| L | Empowerment zone employment credit                                    |                                      |
| M | Credit for increasing research activities                             |                                      |

- | Code | Report on  |                                      |
|------|--|--------------------------------------|
| N    | Credit for employer social security and Medicare taxes | } See the Shareholder's Instructions |
| O    | Backup withholding                                     |                                      |
| P    | Other credits  |                                      |
- 14. Foreign transactions**
- |   |   |                     |
|---|---|---------------------|
| A | Name of country or U.S. possession        | } Form 1116, Part I |
| B | Gross income from all sources             |                     |
| C | Gross income sourced at shareholder level |                     |
- Foreign gross income sourced at corporate level*
- |   |                  |                     |
|---|------------------|---------------------|
| D | Passive category | } Form 1116, Part I |
| E | General category |                     |
| F | Other            |                     |
- Deductions allocated and apportioned at shareholder level*
- |   |                  |                   |
|---|------------------|-------------------|
| G | Interest expense | Form 1116, Part I |
| H | Other            | Form 1116, Part I |
- Deductions allocated and apportioned at corporate level to foreign source income*
- |   |                  |                     |
|---|------------------|---------------------|
| I | Passive category | } Form 1116, Part I |
| J | General category |                     |
| K | Other            |                     |
- Other information*
- |   |   |                                    |
|---|---|------------------------------------|
| L | Total foreign taxes paid                | Form 1116, Part II                 |
| M | Total foreign taxes accrued             | Form 1116, Part II                 |
| N | Reduction in taxes available for credit | Form 1116, line 12                 |
| O | Foreign trading gross receipts          | Form 8873                          |
| P | Extraterritorial income exclusion       | Form 8873                          |
| Q | Other foreign transactions              | See the Shareholder's Instructions |
- 15. Alternative minimum tax (AMT) items**
- |   |                                     |   |
|---|-------------------------------------|---|
| A | Post-1986 depreciation adjustment   | } See the Shareholder's Instructions and the instructions for Form 6251 |
| B | Adjusted gain or loss               |   |
| C | Depletion (other than oil & gas)    |   |
| D | Oil, gas, & geothermal—gross income |   |
| E | Oil, gas, & geothermal—deductions   |   |
| F | Other AMT items                     |   |
- 16. Items affecting shareholder basis**
- |   |                                      |                                      |
|---|--------------------------------------|--------------------------------------|
| A | Tax-exempt interest income           | Form 1040, line 8b                   |
| B | Other tax-exempt income              | } See the Shareholder's Instructions |
| C | Non deductible expenses              |                                      |
| D | Distributions                        |                                      |
| E | Repayment of loans from shareholders |                                      |
- 17. Other information**
- |   |   |                                      |
|---|---|--------------------------------------|
| A | Investment income   | Form 4952, line 4a                   |
| B | Investment expenses   | Form 4952, line 5                    |
| C | Qualified rehabilitation expenditures (other than rental real estate) | See the Shareholder's Instructions   |
| D | Basis of energy property  | See the Shareholder's Instructions   |
| E | Recapture of low-income housing credit (section 42(j)(5))             | Form 8611, line 8                    |
| F | Recapture of low-income housing credit (other)                        | Form 8611, line 8                    |
| G | Recapture of investment credit  | See Form 4255                        |
| H | Recapture of other credits  | See the Shareholder's Instructions   |
| I | Look-back interest—completed long-term contracts                      | See Form 8697                        |
| J | Look-back interest—income forecast method                             | See Form 8866                        |
| K | Dispositions of property with section 179 deductions                  | } See the Shareholder's Instructions |
| L | Recapture of section 179 deduction                                    |                                      |
| M | Section 453(l)(3) information   |                                      |
| N | Section 453A(c) information   |                                      |
| O | Section 1260(b) information   |                                      |
| P | Interest allocable to production expenditures                         |                                      |
| Q | CCF nonqualified withdrawals  |                                      |
| R | Depletion information—oil and gas                                     |                                      |
| S | Reserved  |                                      |
| T | Section 108(j) information  |                                      |
| U | Net investment income   |                                      |
| V | Other information   |                                      |

Form **4562**  
Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2017**Attachment  
Sequence No. **179**Name(s) shown on return  
FKFJ INCBusiness or activity to which this form relates  
Form 1120S Line 21

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		250,000.	7.00	HY	200 DB	35,714.
d 10-year property						
e 15-year property		325,000.	15.00	HY	S/L	10,833.
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	46,547.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **8879-S****IRS e-file Signature Authorization for Form 1120S**

OMB No. 1545-0123

**2017**Department of the Treasury  
Internal Revenue Service

▶ Return completed Form 8879-S to ERO. (Don't send to IRS.)

▶ Go to [www.irs.gov/Form8879S](http://www.irs.gov/Form8879S) for the latest information.

For calendar year 2017, or tax year beginning

, 2017, and ending

, 20

Name of corporation

FKFJ INC

Employer identification number

**Part I Tax Return Information (Whole dollars only)**

<b>1</b>	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	<b>1</b>	355,931.
<b>2</b>	Gross profit (Form 1120S, line 3)	<b>2</b>	119,300.
<b>3</b>	Ordinary business income (loss) (Form 1120S, line 21)	<b>3</b>	-46,556.
<b>4</b>	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	<b>4</b>	
<b>5</b>	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	<b>5</b>	-46,556.

**Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature \_\_\_\_\_  
ERO firm name Don't enter all zeros

on the corporation's 2017 electronically filed income tax return.

☒ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_ Title ▶ PRESIDENT

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

\_\_\_\_\_  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-S** (2017)

BAA

REV 01/25/18 ERO

**FKFJ001741**



**S Corporation Information Worksheet****2017**

► Keep for your records

**Part I – Identifying Information**

Employer Identification Number . . . . . \_\_\_\_\_ Date Incorporated . . . . . 01/01/2017  
 Name . . . . . FKFJ INC  
 Doing Business As . . . . . \_\_\_\_\_  
 Address . . . . . 7011 W 111TH ST  
 City . . . . . Worth State IL ZIP Code 60482  
 Foreign Province/State \_\_\_\_\_ Foreign Postal Code . . . . . \_\_\_\_\_  
 Foreign Code . . . . . \_\_\_\_\_ Foreign Country . . . . . \_\_\_\_\_

Is the business primary physical address different from the return address? . . . . . ☐ Yes ☒ No  
 Address . . . . . 7011 W 111TH ST  
 City . . . . . Worth State . IL U.S. ZIP Code . 60482  
 Foreign Province/State . . . . . \_\_\_\_\_ Foreign Postal Code . . . . . \_\_\_\_\_  
 Foreign Code . . . . . \_\_\_\_\_ Foreign Country . . . . . \_\_\_\_\_

Telephone Number . . . . . \_\_\_\_\_ Extension . . . . . \_\_\_\_\_  
 Fax Number . . . . . \_\_\_\_\_ E-Mail Address . . . . . \_\_\_\_\_  
 Tax Shelter Registration Number . . . . . \_\_\_\_\_

**Part II – Tax Year and Filing Information**

☒ Calendar year  
☐ Fiscal year — Ending month . . . . . \_\_\_\_\_  
☐ Short year — Beginning date . . . . . \_\_\_\_\_ Ending date . . . . . \_\_\_\_\_

☒ Enrolled in the Electronic Federal Tax Payment System (EFTPS)  
 IRS Service Center where S Corporation return is filed . . . . . Kansas City, MO 64999-0013

**Part III – 2017 1120S Corporation Estimated Tax Paid**

Amount of 2016 overpayment credited to 2017 estimated tax . . . . . \_\_\_\_\_

Quarter Paymt Due	Due Date	Date Paid	Amount Paid	Information Req for Electronic Filing		
				Payment Method	Bank Acct Num	EFTPS Confirmation Number
First .	<u>04/18/17</u>					
Second	<u>06/15/17</u>					
Third .	<u>09/15/17</u>					
Fourth	<u>12/15/17</u>					

**Additional Payments**

1	<u>N/A</u>					
2	<u>N/A</u>					
3	<u>N/A</u>					
4	<u>N/A</u>					

**Part IV – K-1 Information****K-1 Rounding Options**

- ☒ Distribute the rounding difference to shareholder with the largest percentage.  
☐ Distribute the rounding difference among shareholders.  
☐ Do not distribute the rounding difference to any shareholder.

**Print Schedules K-1 with tax return?**

- ☒ Yes  
☐ No

**Include page 2 of Schedules K-1 (codes and descriptions) with tax return?**

- ☒ Yes  
☐ No

**Part V – Taxpayer Signature Information**

Officer's Name . . . . . ISAM SAMARA  
Officer's Name for EF . . . . . ISAM SAMARA  
Officer's Social Security Number . . . . . Officer's Title . . PRESIDENT

**Part VI – Electronic Filing Information****Electronic Filing Security Information (see tax help)**

Total income amount from 2016 return (Form 1120S, pg 1, ln 6) . . . . . 0  
Claiming compensation of officers for 2017 . . . . . ☐  
Number of officers with compensation for 2017 . . . . . ☐  
Number of Employee W2s issued for 2017 . . . . . 0

Check the box(es) for returns required to be filed for 2017:

- |  |                                       |                                       |  |
|--|---------------------------------------|---------------------------------------|--|
| (1) <input type="checkbox"/> Form 720                  | (2) <input type="checkbox"/> Form 940 | (3) <input type="checkbox"/> Form 941 | (4) <input type="checkbox"/> Form 943  |
| (5) <input type="checkbox"/> Form 944                  | (6) <input type="checkbox"/> Form 945 | (7) <input type="checkbox"/> Form 990 | (8) <input type="checkbox"/> Form 1042 |
| (9) <input checked="" type="checkbox"/> Not applicable |                                       |                                       |  |

**Practitioner PIN program:**

- ☒ Check this box to sign this return electronically using the Practitioner PIN (Form 8879-S)  
☐ ERO entered PIN (Form 8453-S)

Officer's PIN (enter any 5 numbers) . . . . .                       
Date PIN entered . . . . . 09/05/2018

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FKFJ INC

Page 3

**Choose Returns to be Filed Electronically:****Note:** Returns represented by gray bars are not supported by ProSeries or Taxing Agency.

\* See Estimated Payments forms/worksheets in the state return for more information.

Filings To	Original	Extension	Amended	Estimated Payments			
	Return		Return	1	2	3	4
<b>Federal Filings</b>							
Federal Form 1120S . . . . . ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 114 (FBAR). . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>State Filings</b>							
<i>Information Only: Selection of state/city return(s) was made . . . ▶</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Alabama . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alabama Composite . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arkansas . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arkansas Corporation . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
California . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Colorado . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Connecticut . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Florida Corporation . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Georgia . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Georgia Corporation . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Illinois . . . . . ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indiana . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Iowa . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kansas . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Louisiana Corporation . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maine . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maryland . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Massachusetts . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michigan . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Minnesota . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Missouri . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Montana . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey Fiscal S Corporation . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey Corporation . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey Fiscal Corporation . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New York . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New York Corporation . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New York City . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
North Carolina . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
North Dakota . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oklahoma . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oregon . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pennsylvania . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rhode Island . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
South Carolina . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tennessee . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Texas . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Utah . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vermont . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Virginia . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
West Virginia . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wisconsin . . . . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FKFJ001744

Wisconsin Non-Combined Corp . . . ☐**QuickZoom** to Electronic Filing Information Worksheet (includes subsequent amended returns). . . ☐

FKFJ INC

Page 4

**Part VII – Direct Deposit or Electronic Funds Withdrawal Information**

Yes No

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Does client want to use **direct deposit** of any **federal tax refund**?Does client want to use **electronic funds withdrawal** of **federal balance due** (EF only)?Does client want to use **electronic funds withdrawal** of **Form 7004 balance due** (EF only)?Use **electronic funds withdrawal** of **amended return balance due** (EF only)?**Bank Information**Check to confirm transferred account information (which appears in green) is correct . . . ☐

Name of Financial Institution (optional) . . .

Check the appropriate box . . . ☐ Checking ☐ Savings

Routing number . . .

Account number . . .

**Payment Information**

Enter the payment date to withdraw tax payment . . .

Balance due amount from this return . . .

Enter an amount to withdraw tax payment . . .

If partial payment is made, the remaining balance due . . .

**QuickZoom** here to Form 1120S, Pages 1 and 2 . . .**QuickZoom** here to Schedule K-1 Worksheet . . .

spw3501.SCR 08/28/18

FKFJ001745

**IRS e-file Authentication Statement****2017**

► Keep for your records

Name(s) Shown on Return

FKFJ INC

Employer ID No.

**A – Practitioner PIN Authorization****QuickZoom** to the Federal Information Worksheet to enter PIN information . . . . . ➡

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN . . . . . ☒ERO entered Officer's PIN . . . . . ☐**B – Signature of Electronic Return Originator****ERO Declaration:**

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**I am signing this Tax Return by entering my PIN below.**

ERO's PIN (EFIN followed by any 5 numbers) . . . . . EFIN      Self-Select PIN

**C – Signature of Officer****Perjury Statement:**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure:**

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

**Electronic Funds Withdrawal Consent (if applicable):**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.**Officer's PIN . . . . . XXXXXXXXXX  
Date . . . . . 09/05/2018

FKFJ INC

1

**Additional information from your 2017 US Form 1120S: Income Tax Return for S Corp****Form 1120S: S-Corporation Tax Return****Gross Sales****Itemization Statement**

Description	Amount
ST-1	355,931.
<b>Total</b>	<b>355,931.</b>

**Form 1120S: S-Corporation Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	1,000.
AUTOMOBILE AND TRUCK EXPENSE	11,624.
INSURANCE	5,624.
OFFICE EXPENSE	2,987.
SECURITY	660.
TELEPHONE	2,641.
UTILITIES	21,677.
WASTE MANAGEMENT	4,224.
SALES TAX	35,008.
<b>Total</b>	<b>85,445.</b>

**FKFJ001747**

September 12, 2019

ISAM SAMARA  
7924 KEYSTONE RD  
ORLAND PARK, IL 60462

Dear ISAM SAMARA,

Enclosed is your 2017 Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., which has been filed with the 2017 Form 1120S U.S. Income Tax Return for an S Corporation for FKFJ INC.

The amounts reported to you on lines 1-17 of the Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., represent your share of income, credits, deductions, and other information to be reported on the appropriate lines of your tax return. The IRS uses codes on some lines of the Schedule K-1 to identify the item and provide reporting information. These codes are identified on page 2 of the K-1.

Enclosed is your 2017 Illinois Schedule K-1-P (Form IL-1120-ST), which has been filed with the 2017 Form IL-1120-ST Illinois Small Business Corporation Replacement Tax Return of FKFJ INC.

Should you have any questions regarding this information, please do not hesitate to call.

Sincerely,

FKFJ INC  
7011 W 111TH ST  
Worth, IL 60482

**FKFJ001748**



## Illinois Department of Revenue

**2017 Form IL-1120-ST****Small Business Corporation Replacement Tax Return**

Due on or before the 15th day of the 3rd month following the close of the tax year.

If this return is not for calendar year 2017, enter your fiscal tax year here.

Tax year beginning \_\_\_\_\_ 20\_\_\_\_, ending \_\_\_\_\_ 20\_\_\_\_  
month day year month day year

For tax years ending on or after December 31, 2017. For prior years, use the form for that year.

Enter the amount you are paying.

\$ \_\_\_\_\_ 0.

**Step 1: Identify your small business corporation****A** Enter your complete legal business name.If you have a name change, check this box. ☐Name: FKFJ INC**B** Enter your mailing address.Check this box if either of the following apply: ☒

- this is your **first return**, or
- you have an **address change**.

C/O: \_\_\_\_\_

Mailing address: 7011 W 111TH STCity: Worth State: IL ZIP: 60482**C** If this is the first or final return, check the applicable box(es).☒ First return☐ Final return (Enter the date of termination. \_\_\_\_ mm \_\_\_\_ dd \_\_\_\_ yyyy)**D** If this is a final return because you sold this business, enter the date sold (mm dd yyyy) \_\_\_\_\_, and the new owner's FEIN. \_\_\_\_\_**E Apportionment Formulas.** Check the appropriate box or boxes and see the Apportionment Formula instructions.

- ☐ Financial organizations ☐ Transportation companies
- ☐ Federally regulated exchanges ☐ Sales companies

**F** Check this box if you attached Form IL-4562. ☐**G** Check this box if you attached Illinois Schedule M (for businesses). ☐**H** Check this box if you attached Schedule 80/20. ☐**I** Check this box if you attached Schedule 1299-A. ☐**J** Check this box if you attached the Subgroup Schedule. ☐**K** Enter your federal employer identification no. (FEIN). \_\_\_\_\_**L** ☐ Check this box if you are a member of a unitary business group, and enter the FEIN of the member who prepared the Schedule UB, Combined Apportionment for Unitary Business Group. **Attach** Schedule UB to this return.**M** Enter your North American Industry Classification System (NAICS) Code. See instructions.4 4 5 2 9 9**N** Enter your Illinois corporate file (charter) number issued by the Secretary of State.123**O** Enter the city, state, and zip code where your accounting records are kept. (Use the two-letter postal abbreviation, **e.g.**, IL, GA, etc.)WORTH, IL 60457

City State Zip

**P** If you are making the business income election to treat all nonbusiness income as business income, check this box and enter "0" on Lines 36 and 44. ☐**Q** If you have completed the following, check the box and **attach** the federal form(s) to this return.☐ Federal Form 8886 ☐ Federal Sch. M-3, Part II, Line 10**R** If you are making a discharge of indebtedness adjustment on Schedule NLD, or Form IL-1120-ST, Line 48, check this box **and** attach federal Form 982. ☐**S** Check this box if your business activity is protected under Public Law 86-272. ☐**Step 2: Figure your ordinary income or loss**

- ▼ **1** Ordinary income or loss, or equivalent from federal Schedule K.
- 2** Net income or loss from all rental real estate activities.
- 3** Net income or loss from other rental activities.
- 4** Portfolio income or loss.
- 5** Net IRC Section 1231 gain or loss.
- 6** All other items of income or loss that were not included in the computation of income or loss on Page 1 of U.S. Form 1120-S. See instructions. Identify: \_\_\_\_\_
- 7** Add Lines 1 through 6. This is your ordinary income or loss.

(Whole dollars only)

**1** -46,556.00

**2** .00

**3** .00

**4** .00

**5** .00

**6** .00

**7** -46,556.00

**Step 3: Figure your unmodified base income or loss**

- 8** Charitable contributions.
- 9** Expense deduction under IRC Section 179.
- 10** Interest on investment indebtedness.
- 11** All other items of expense that were not deducted in the computation of ordinary income or loss on Page 1 of U.S. Form 1120-S. See instructions. Identify: \_\_\_\_\_
- 12** Add Lines 8 through 11.
- ▲ **13** Subtract Line 12 from Line 7. This amount is your total unmodified base income or loss.

**8** .00

**9** .00

**10** .00

**11** .00

**12** .00

**13** -46,556.00





**Step 4: Figure your income or loss**

14 Enter the amount from Line 13. <b>Unitary filers</b> , enter the amount from Schedule UB, Step 2, Col E, Line 30. <b>14</b>	-46,556.00
15 State, municipal, and other interest income excluded from Line 14. <b>15</b>	.00
16 Illinois replacement tax and surcharge deducted in arriving at Line 14. <b>16</b>	.00
17 Illinois Special Depreciation addition. <b>Attach</b> Form IL-4562. <b>17</b>	.00
18 Related-party expenses addition. <b>Attach</b> Schedule 80/20. <b>18</b>	.00
19 Distributive share of additions. <b>Attach</b> Schedule(s) K-1-P or K-1-T. <b>19</b>	.00
20 The amount of loss distributable to a shareholder subject to replacement tax. <b>Attach</b> Schedule B. <b>20</b>	.00
21 Other additions. <b>Attach</b> Illinois Schedule M (for businesses). <b>21</b>	.00
22 Add Lines 14 through 21. This amount is your income or loss. <b>22</b>	-46,556.00

**Step 5: Figure your base income or loss**

23 Interest income from U.S. Treasury or other exempt federal obligations. <b>23</b>	.00
24 Share of income distributable to a shareholder subject to replacement tax. <b>Attach</b> Schedule B. <b>24</b>	.00
25 River Edge Redevelopment Zone Dividend subtraction. <b>Attach</b> Schedule 1299-A. <b>25</b>	.00
26 River Edge Redevelopment Zone Interest subtraction. <b>Attach</b> Schedule 1299-A. <b>26</b>	.00
27 High Impact Business Dividend subtraction. <b>Attach</b> Schedule 1299-A. <b>27</b>	.00
28 High Impact Business Interest subtraction. <b>Attach</b> Schedule 1299-A. <b>28</b>	.00
29 Contribution subtraction. <b>Attach</b> Schedule 1299-A. <b>29</b>	.00
30 Illinois Special Depreciation subtraction. <b>Attach</b> Form IL-4562. <b>30</b>	.00
31 Related-party expenses subtraction. <b>Attach</b> Schedule 80/20. <b>31</b>	.00
32 Distributive share of subtractions. <b>Attach</b> Schedule(s) K-1-P or K-1-T. <b>32</b>	.00
33 Other subtractions. <b>Attach</b> Schedule M (for businesses). <b>33</b>	.00
34 Total subtractions. Add Lines 23 through 33. <b>34</b>	.00
35 <b>Base income or loss.</b> Subtract Line 34 from Line 22. <b>35</b>	-46,556.00



**A** If the amount on Line 35 is derived inside Illinois only, check this box and enter the amount from Step 5, Line 35 on Step 7, Line 47. You may not complete Step 6. (You must leave Step 6, Lines 36 through 46 blank.) ☒

**Note** If you are a unitary filer, do not check this box. Check the box on Line B and complete Step 6.

**B** If any portion of the amount on Line 35 is derived outside Illinois, or you are a unitary filer, check this box and complete all lines of Step 6. (Do not leave Lines 40 through 42 blank.) See instructions. ☐

**Step 6: Figure your income allocable to Illinois** (Complete only if you checked the box on Line B, above.)

36 Nonbusiness income or loss. <b>Attach</b> Schedule NB. <b>36</b>	.00
37 Business income or loss included in Line 35 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions. <b>37</b>	.00
38 Add Lines 36 and 37. <b>38</b>	.00
39 Business income or loss. Subtract Line 38 from Line 35. <b>39</b>	.00
40 Total sales everywhere. This amount cannot be negative. <b>40</b>	
41 Total sales inside Illinois. This amount cannot be negative. <b>41</b>	
42 Apportionment factor. Divide Line 41 by Line 40 (carry to six decimal places). <b>42</b>	.
43 Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42. <b>43</b>	.00
44 Nonbusiness income or loss allocable to Illinois. <b>Attach</b> Schedule NB. <b>44</b>	.00
45 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions. <b>45</b>	.00
46 <b>Base income or loss allocable to Illinois.</b> Add Lines 43 through 45. <b>46</b>	.00



**Step 7: Figure your net income**

47	Base income or net loss from Step 5, Line 35, or Step 6, Line 46.	47	-46,556.00
48	Discharge of indebtedness adjustment. <b>Attach</b> federal Form 982. See instructions.	48	0.00
49	Adjusted base income or net loss. Add Lines 47 and 48.	49	-46,556.00
50	Illinois net loss deduction. <b>Attach</b> Schedule NLD. If Line 49 is zero or a negative amount, enter "0."	50	0.00
51	<b>Net income.</b> Subtract Line 50 from Line 49.	51	-46,556.00

**Step 8: Figure your net replacement tax, surcharge, and pass-through withholding payments you owe**

52	Replacement tax. Multiply Line 51 by 1.5% (.015).	52	0.00
53	Recapture of investment credits. <b>Attach</b> Schedule 4255.	53	.00
54	Replacement tax before investment credits. Add Lines 52 and 53.	54	0.00
55	Investment credits. <b>Attach</b> Form IL-477.	55	.00
56	<b>Net replacement tax.</b> Subtract Line 55 from Line 54. If the amount is negative, enter "0."	56	0.00
57	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	57	.00
58	Pass-through withholding payments you owe on behalf of your members. Enter the amount from Schedule B, Section A, Line 9. See Instructions. <b>Attach</b> Schedule B.	58	.00
59	<b>Total net replacement tax, surcharge, and pass-through withholding payments you owe.</b> Add Lines 56, 57, and 58.	59	0.00

**Step 9: Figure your refund or balance due**

60	Payments. See instructions.		
a	Credit from prior year overpayments.	60a	.00
b	Form IL-505-B (extension) payment.	60b	.00
c	Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	60c	.00
d	Illinois gambling withholding. <b>Attach</b> Form(s) W-2G.	60d	.00
e	Form IL-516-I prepayments.	60e	.00
f	Form IL-516-B prepayments.	60f	.00
61	Total payments. Add Lines 60a through 60f.	61	.00
62	Overpayment. If Line 61 is greater than Line 59, subtract Line 59 from Line 61.	62	.00
63	Amount to be <b>credited forward</b> . See instructions.	63	.00
64	<b>Refund.</b> Subtract Line 63 from Line 62. This is the amount to be refunded.	64	.00

**65 Complete to direct deposit your refund**

Routing Number	<input type="text"/>	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings
Account Number	<input type="text"/>	

66 **Tax Due.** If Line 59 is greater than Line 61, subtract Line 61 from Line 59. This is the amount you owe. 66 0.00

▶ If you owe tax on Line 66, complete a payment voucher, Form IL-1120-ST-V. Write your FEIN, tax year ending, and "IL-1120-ST-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to the first page of this form.

**Special Note** → Enter the amount of your payment on the top of Page 1 in the space provided.

**Step 10: Sign below** - Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Sign Here	09 01 2018		PRESIDENT	(708) 499-9944	<input type="checkbox"/> Check if the Department may discuss this return with the paid preparer shown in this step.
	Signature of authorized officer		Date (mm/dd/yyyy)	Title	
Paid Preparer Use Only	MALIK HAMMAD		MALIK HAMMAD		<input type="checkbox"/> Check if self-employed
	Print/Type paid preparer's name		Paid preparer's signature		
	Firm's name ▶ MAG & Associates LLC		Firm's FEIN ▶		Paid Preparer's PTIN
	Firm's address ▶ 5501 W 79th St, Burbank, IL 60459		Firm's phone ▶ (708) 499-9944		

▶ If a payment is **not** enclosed, mail this return to:

**Illinois Department of Revenue**  
P.O. Box 19032  
Springfield, IL 62794-9032

▶ If a payment is enclosed, mail this return to:

**Illinois Department of Revenue**  
P.O. Box 19053  
Springfield, IL 62794-9053



**Illinois Department of Revenue**  
**2017 Schedule B Partners' or Shareholders' Information**  
 Attach to your Form IL-1065 or Form IL-1120-ST.



Year ending  
 12 2017  
 Month Year  
**IL Attachment no. 1**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

Enter your federal employer identification number (FEIN).

FKFJ INC



**Read this information first**

- You must read the Schedule B instructions and complete Schedule(s) K-1-P and Schedule(s) K-1-P(3) before completing this schedule.
- You must complete Section B of Schedule B and provide all the required information for your partners or shareholders before completing Section A of Schedule B.



Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Department. You may also be required to submit further information to support your filing.

**Section A: Total members' information (from Schedule(s) K-1-P and Schedule B, Section B)**



Before completing this section you must first complete Schedule(s) K-1-P, Schedule(s) K-1-P(3) and Schedule B, Section B. You will use the amounts from those schedules when completing this section.

**Totals for resident and nonresident partners or shareholders (from Schedule(s) K-1-P and Schedule B, Section B)**

- Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members. See instructions. **1**
- Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members. See instructions. **2**
- Add the amounts shown on Schedule B, Section B, Column E for all partners or shareholders on all pages for which you have entered a check mark in Column D. Enter the total here. See instructions. **3**

**Totals for nonresident partners or shareholders only (from Schedule B, Section B)**

- Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident individual members. See instructions. **4**
- Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident estate members. See instructions. **5**
- Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your partnership and S corporation members. See instructions. **6**
- Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident trust members. See instructions. **7**
- Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your C corporation members. See instructions. **8**
- Add Line 4 through Line 8. This is the total pass-through withholding you owe on behalf of all your nonresident partners or shareholders. This amount should match the total amount from Schedule B, Section B, Column J for all nonresident partners or shareholders on all pages. Enter the total here and on Form IL-1065, Line 59, or Form IL-1120-ST, Line 58. See instructions. **9**

REV 11/28/17 PRO

▶ Attach all pages of Schedule B, Section B behind this page.

**FKFJ001752**



# Illinois Department of Revenue

## 2017 Schedule B

FKFJ INC

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

Enter your federal employer identification number (FEIN).

### Section B: Members' information (See instructions before completing.)

A	B	C	D	E	F	G	H	I	J
Name and Address	Partner or Shareholder type	SSN or FEIN	Subject to Illinois replacement tax or an ESOP	Member's distributable amount of base income or loss	Excluded from pass-through withholding payments	Share of Illinois income subject to pass-through withholding	Pass-through withholding before credits	Distributable share of credits	Pass-through withholding payment amount
1 Name ISAM SAMARA			<input type="checkbox"/>	-46,556	R	0	0	0	0
C/O									
Addr. 1 17924 KEYSTONE RD									
Addr. 2									
City ORLAND PARK, IL 60462	I								
State									
Zip									
2 Name			<input type="checkbox"/>						
C/O									
Addr. 1									
Addr. 2									
City									
State									
Zip									
3 Name			<input type="checkbox"/>						
C/O									
Addr. 1									
Addr. 2									
City									
State									
Zip									
4 Name			<input type="checkbox"/>						
C/O									
Addr. 1									
Addr. 2									
City									
State									
Zip									
5 Name			<input type="checkbox"/>						
C/O									
Addr. 1									
Addr. 2									
City									
State									
Zip									

**Note** If you have more members than space provided, attach additional copies of this page as necessary.

Schedule B back (R-12/17)

REV 11/28/17 PRO

FKFJ001753

Page 5 of 5

Saraya Restaurant  
7011 W. 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 1/1/2017 To 1/31/2017

\*\*\*\*\*  
Sales Recap  
\*\*\*\*\*

	Amount	COUNT
Total Sales	\$51,628.37	770
Food Subtotal: \$49,213.29		
Bar Subtotal: \$2,415.08		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$178.02)	
CASH DISCOUNTS	(\$137.00)	
CREDITS USED	\$0.00	
Tax 1:	\$3,664.34	
	=====	=====
Sub Total:	\$54,977.69	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
	=====	=====
NET RECEIPTS EXPECTED >>>	\$54,977.69	
Total Cash:	\$24,355.62	789
Total Checks:	\$0.00	0
Total Credit Cards:	\$30,622.07	356
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
	=====	=====
TOTAL PAYMENTS >>>	\$54,977.69	

\*\*\*\*\*  
Sales Statistics  
\*\*\*\*\*

Average Order:	\$71.40
Total Guests:	1890
PER GUEST:	\$18.83
Voided:	\$26,864.32
Discounts:	\$315.02
NEW CUSTOMER CREDITS:	\$0.00



Saraya Restaurant  
7011 W. 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 2/1/2017 To 2/28/2017

\*\*\*\*\*  
Sales Recap  
\*\*\*\*\*

	Amount	COUNT
Total Sales	\$48,853.82	711
Food Subtotal: \$46,310.00		
Bar Subtotal: \$2,543.82		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$295.58)	
CASH DISCOUNTS	(\$266.99)	
CREDITS USED	\$0.00	
Tax 1:	\$3,118.93	
Sub Total:	\$51,410.18	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
NET RECEIPTS EXPECTED >>>	\$51,410.18	
Total Cash:	\$22,391.70	732
Total Checks:	\$0.00	0
Total Credit Cards:	\$29,018.48	351
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
TOTAL PAYMENTS >>>	\$51,410.18	

\*\*\*\*\*  
Sales Statistics  
\*\*\*\*\*

Average Order:	\$72.31	
Total Guests:	4513	
PER GUEST:	\$6.50	
Voided:	\$13,513.57	
Discounts:	\$569.06	
NEW CUSTOMER CREDITS:	\$0.00	0

Saraya Restaurant  
7011 W. 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 3/1/2017 To 3/31/2017

\*\*\*\*\*  
Sales Recap  
\*\*\*\*\*

	Amount	COUNT
Total Sales		
Food Subtotal: \$55,028.98	\$58,506.29	963
Bar Subtotal: \$3,477.31		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$649.63)	
CASH DISCOUNTS	(\$529.00)	
CREDITS USED	\$0.00	
Tax 1:	\$3,614.25	
Sub Total:	\$60,941.91	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
NET RECEIPTS EXPECTED >>>	\$60,941.91	
Total Cash:	\$26,709.90	1013
Total Checks:	\$0.00	0
Total Credit Cards:	\$34,232.01	416
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
TOTAL PAYMENTS >>>	\$60,941.91	

\*\*\*\*\*  
Sales Statistics  
\*\*\*\*\*

Average Order:	\$63.28
Total Guests:	2732
PER GUEST:	\$13.28
Voided:	\$41,639.10
Discounts:	\$1,178.63
NEW CUSTOMER CREDITS:	\$0.00

## Sales Recap

	Amount	COUNT
	-----	-----
Total Sales	\$69,989.17	1267
Food Subtotal: \$65,771.44		
Bar Subtotal: \$4,207.73		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$637.84)	
CASH DISCOUNTS	(\$1,126.00)	
CREDITS USED	\$0.00	
Tax 1:	\$3,968.78	
	=====	=====
Sub Total:	\$72,194.11	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
	=====	=====
NET RECEIPTS EXPECTED >>>	\$72,194.11	
Total Cash:	\$38,223.98	1340
Total Checks:	\$550.00	1
Total Credit Cards:	\$33,420.13	519
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
	=====	=====
TOTAL PAYMENTS >>>	\$72,194.11	

\*\*\*\*\*

## Sales Statistics

\*\*\*\*\*

Average Order:	\$56.98	
Total Guests:	4388	
PER GUEST:	\$9.88	
Voided:	\$43,047.75	
Discounts:	\$1,763.84	
NEW CUSTOMER CREDITS:	\$0.00	0



Saraya Restaurant  
7011 W. 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 5/1/2017 To 5/31/2017

\*\*\*\*\*  
Sales Recap  
\*\*\*\*\*

	Amount	COUNT
Total Sales	\$101,487.43	1036
Food Subtotal: \$98,842.43		
Bar Subtotal: \$2,631.00		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$560.31)	
CASH DISCOUNTS	(\$2,641.00)	
CREDITS USED	\$0.00	
Tax 1:	\$5,171.28	
Sub Total:	\$103,457.40	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
NET RECEIPTS EXPECTED >>>	\$103,457.40	
Total Cash:	\$49,236.31	1097
Total Checks:	\$0.00	0
Total Credit Cards:	\$54,221.09	457
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
TOTAL PAYMENTS >>>	\$103,457.40	

\*\*\*\*\*  
Sales Statistics  
\*\*\*\*\*

Average Order:	\$99.86	
Total Guests:	5836	
PER GUEST:	\$9.52	
Voided:	\$56,801.43	
Discounts:	\$3,201.31	
NEW CUSTOMER CREDITS:	\$200.00	2

Saraya Restaurant  
7011 W. 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 6/1/2017 To 6/30/2017

\*\*\*\*\*

Sales Recap

\*\*\*\*\*

	Amount	COUNT
Total Sales	\$162,389.85	1113
Food Subtotal: \$160,833.69		
Bar Subtotal: \$1,556.16		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$705.09)	
CASH DISCOUNTS	(\$1,602.72)	
CREDITS USED	\$0.00	
Tax 1:	\$11,733.74	
Sub Total:	\$171,815.78	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
NET RECEIPTS EXPECTED >>>	\$171,815.78	
Total Cash:	\$72,738.43	1161
Total Checks:	\$0.00	0
Total Credit Cards:	\$99,077.35	565
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
TOTAL PAYMENTS >>>	\$171,815.78	

\*\*\*\*\*

Sales Statistics

\*\*\*\*\*

Average Order:	\$154.37	
Total Guests:	3048	
PER GUEST:	\$27.50	
Voided:	\$129,985.97	
Discounts:	\$2,307.81	
NEW CUSTOMER CREDITS:	\$0.00	0

Saraya Restaurant  
7011 W. 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 7/1/2017 To 7/31/2017

\*\*\*\*\*  
Sales Recap  
\*\*\*\*\*

	Amount	COUNT
Total Sales	\$55,661.77	1039
Food Subtotal: \$50,742.04		
Bar Subtotal: \$4,919.73		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$271.79)	
CASH DISCOUNTS	(\$1,686.00)	
CREDITS USED	\$0.00	
Tax 1:	\$4,370.66	
Sub Total:	\$58,074.64	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
NET RECEIPTS EXPECTED >>>	\$58,074.64	
Total Cash:	\$24,945.95	1076
Total Checks:	\$0.00	0
Total Credit Cards:	\$33,128.69	506
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
TOTAL PAYMENTS >>>	\$58,074.64	

\*\*\*\*\*  
Sales Statistics  
\*\*\*\*\*

Average Order:	\$55.89	
Total Guests:	2863	
PER GUEST:	\$16.09	
Voided:	\$10,702.86	
Discounts:	\$1,957.79	
NEW CUSTOMER CREDITS:	\$0.00	0

P. R

Saraya Restaurant  
7011 W. 111th Street  
Worth, IL 60482  
(708) 361-1100

\*\*\* Sales Summary Report \*\*\*  
From 8/1/2017 To 8/31/2017

\*\*\*\*\*  
Sales Recap  
\*\*\*\*\*

	Amount	COUNT
Total Sales	\$57,043.58	858
Food Subtotal: \$54,333.33		
Bar Subtotal: \$2,210.25		
ORDER SURCHARGES	\$0.00	
ORDER DISCOUNTS	(\$284.76)	
CASH DISCOUNTS	(\$1,629.00)	
CREDITS USED	\$0.00	
Tax 1:	\$3,721.38	
Sub Total:	\$58,851.20	
NEW GIFT CERT. SALES:	\$0.00	0
BAD CHECK PAYMENTS RECEIVED:	\$0.00	0
In House Account Payments:	\$0.00	0
TOTAL REFUNDS:	\$0.00	0
TOTAL PAID OUTS:	\$0.00	0
NET RECEIPTS EXPECTED >>>	\$58,851.20	
Total Cash:	\$29,971.14	885
Total Checks:	\$0.00	0
Total Credit Cards:	\$28,880.06	383
Gift Cert Redeemed:	\$0.00	0
In House Charges:	\$0.00	0
TOTAL PAYMENTS >>>	\$58,851.20	

\*\*\*\*\*  
Sales Statistics  
\*\*\*\*\*

Average Order:	\$68.59	
Total Guests:	2652	
PER GUEST:	\$15.58	
Voided:	\$23,144.50	
Discounts:	\$1,913.76	
NEW CUSTOMER CREDITS:	\$0.00	0