

**BEFORE THE
FEDERAL MARITIME COMMISSION**

DOCKET NO. 15-10

**REVOCATION OF LICENSE NO. 017843
WASHINGTON MOVERS, INC.**

**MOTION FOR LEAVE TO RESPOND TO THE BUREAU OF ENFORCEMENT'S
MOTION FOR A DETERMINATION OF THE INSUFFICIENCY OF REQUEST FOR
ADMISSION RESPONSES AND TO COMPEL RESPONSE TO INTERROGATORIES
AND REQUESTS FOR PRODUCTION DIRECTED TO WASHINGTON MOVERS,
INC.**

Respondent Washington Movers International, Inc. ("Washington Movers") respectfully moves this Court to grant leave for Washington Movers to respond to Petitioner the Bureau of Enforcement's (the "BOE") "Motion for a Determination of the Insufficiency of Request for Admission Responses and to Compel Response to Interrogatories and Requests for Production Directed To Washington Movers, Inc." (hereinafter, the "Motion to Compel"). Washington Movers' counsel conferred with the BOE about purported discovery deficiencies and leave to reply, but the BOE refused to permit any leave.

Washington Movers attaches its response to the BOE's Motion to Compel to this motion and requests that it be filed contemporaneously with the Court's order on this motion.

DATED: July 14, 2016

Respectfully Submitted,

/s/ George R.A. Doumar

George R.A. Doumar, VSB No. 26490

Raj H. Patel, VSB No. 87893

Doumar Martin PLLC

2000 N. 14th Street - Suite 210

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CERTIFICATE OF SERVICE

I certify that I sent a copy of the foregoing document on July 14, 2016 via e-mail and hand-delivery to:

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Brian L. Troiano
Brenda Doty
Bureau of Enforcement
Federal Maritime
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Washington, DC 20573
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EXHIBIT 1:

Reply to the BOE's Motion to Compel

**BEFORE THE
FEDERAL MARITIME COMMISSION**

DOCKET NO. 15-10

**REVOCATION OF LICENSE NO. 017843
WASHINGTON MOVERS, INC.**

**REPLY TO THE BUREAU OF ENFORCEMENT’S MOTION FOR A
DETERMINATION OF THE INSUFFICIENCY OF REQUEST FOR ADMISSION
RESPONSES AND TO COMPEL RESPONSE TO INTERROGATORIES AND
REQUESTS FOR PRODUCTION DIRECTED TO WASHINGTON MOVERS, INC.**

In response to the Bureau of Enforcement’s (the “BOE”) Motion for a Determination of the Insufficiency of Request for Admission Responses and to Compel Response to Interrogatories and Requests for Production Directed To Washington Movers, Inc. (the “Motion to Compel”), Respondent Washington Movers International, Inc. (“Washington Movers) states:

I. Requests for Admissions: After Reasonable Inquiry, Washington Movers Has Insufficient Information to Admit or Deny the BOE’s Requests for Admissions.

The BOE takes issue with Washington Movers’ use of the word “may” in its responses to the BOE’s requests for admissions. See BOE Ex. 20. Pursuant to 46 CFR 502.207 if a responding party has made a reasonable inquiry and the information it knows or can readily obtain is insufficient to enable it to admit or deny a request for admission, then a responding party may assert lack of knowledge or information as failing to admit or deny a request for admission.

Washington Movers used the word “may” to convey that it reasonably inquired into, but was unable to readily obtain information to admit or deny the BOE’s requests for admissions. Contrary to the BOE’s partial citation of 46 CFR 502.207, Washington Movers is neither obligated to concretely admit nor deny facts, when it does not have the requisite information to do so.

Furthermore, as the BOE is aware, Washington Movers' current ownership and employees are divorced from the facts and circumstances surrounding the criminal proceedings against Sam Ghanem. The BOE's requests for admissions, to a large extent, were directed at Sam Ghanem's criminal proceedings. Neither Sam Ghanem nor the information he may possess is under Washington Movers' custody or control. Washington Movers is not required to blindly speculate as to what information Sam Ghanem knows and answer the BOE's requests as if it were Sam Ghanem.

Given the foregoing, the BOE's motion to compel should be denied to the extent it challenges Washington Movers' responses to the BOE's requests for admissions.

II. Requests for Production: Washington Mover Has Produced the Documents Under Is Custody and Control.

The BOE takes issue with Washington Movers responses to its requests for production number 1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, and 15. First, Washington Movers hereby realleges and reincorporates its previously stated objections to the foregoing requests for the production of documents. Second, the BOE, again, complains based on a partial citation of a discovery rule. Washington Movers is not required to neatly label its produced documents to correspond with the BOE's requests. Pursuant to 46 CFR 502.206, Washington Movers may produce documents as they are kept in the ordinary course of business. Washington Movers addresses each of the BOE's complaints in turn, as follows:

A. RFP's 1, 3, 4, 5, 6

Each of the above-referenced requests seeks tax documents from Washington Movers. Despite its objections, Washington Movers produced its federal and state 2014 corporate tax return and its employees 2015 W-2s.

Washington Movers' hereby supplements its production and attaches a signed copy of its 2014 state tax return and a signed copy of its 2015 federal tax return. See Attachment 1. Upon information and belief, Washington Movers' does not have 2014 W-2s nor 2014-2015 1099s. Further, Washington Movers does not have access to a signed copy of its 2014 federal tax return; that return was prepared by a professional and Washington Movers' only has access to an unsigned confirmation copy.

B. RPF 7

Through request 7, the BOE seeks copies of "all signed checks drawn on any bank or financial institution" during 2014-2015. Washington Movers provided checks to the extent they were available. Washington Movers, a small business, upon information and belief, does not keep file copies of every check it writes dating back 2 years. Upon reasonable investigation and inquiry, no such copies of checks are under the custody or control of Washington Movers.

C. RFP 8

Through request 8, the BOE seeks signature cards for Washington Movers' bank accounts from 2013 through 2015. Washington Movers, upon information and belief, only maintained one bank account with Industrial Bank in Forestville, MD.

The signature card in connection with that Bank Account was produced to the BOE. Signature cards of previous bank accounts, to which the current owners of Washington Movers were not signatories, are not under Washington Movers custody and control.

D. RFP 9, 10, 11

Each of the above-referenced requests seeks corporate documents from Washington Movers. The Stock Transfer Agreement, WM Ex. A, and Unanimous Written Consent in Lieu of Meeting of Directors, WM Ex. B, show that Washington Movers is Norma Ghanem's company and were produced. The BOE suggests that the Stock Transfer Agreement refers to a separate instrument

transferring the shares of Washington Movers to Norma Ghanem reflected by corporate records. That instrument is the Unanimous Written Consent in Lieu of Meeting of Directors, WM Ex. B. Upon information and belief, no other documents or instruments reflect the same.

The BOE also requests Washington Movers produce its by-laws so that the BOE can confirm whether or not the by-laws were followed in transferring shares. The BOE is not a shareholder. There is no challenge from within the corporation to Norma Ghanem's ownership of 100% of its shares. The BOE has no standing to step into Sam Ghanem's shoes and contest that he was purportedly robbed of his shares.

E. RFP 12 and 13

Through requests 12 and 13, the BOE requests all service contracts, personal or otherwise, entered into by Washington Movers dating back to January 1, 2014. Despite its irrelevance, Washington Movers produced a personal contract showing that Norma Ghanem runs the business. See WMI 0039-WMI 0053.

The BOE's justification for seeking contracts is that Sam Ghanem acted on behalf of Washington Movers. Washington Movers does not dispute that Sam Ghanem was its owner and acted, on many occasions, on behalf of Washington Movers. However, with respect to his criminal conduct, Sam Ghanem acted independently. The BOE's requests, as a whole, are overly broad and confuse the issues. Washington Movers was not convicted of any wrongdoing.

F. RFP 15

Other than the BOE's own exhibits, no other documents responsive to this request are under Washington Movers' custody or control.

III. Interrogatories: Washington Movers Answer the Interrogatories Based on Its Current Ownership's Knowledge.

The BOE takes issue with Washington Movers answers to Interrogatories 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 15, 23, and 24. Washington Movers address each of the BOE's complaints in turn, as follows:

A. Interrogatorie 1, 2, 3, 4, 5, 6, and 11

The foregoing interrogatories essentially ask if Sam Ghanem, or any of his companies, to the extent such companies exist, own a part of Washington Movers. Washington Movers requests the BOE to review WM Ex. A and B. Norma Ghanem owns 100% of Washington Movers. No company owned by Sam Ghanem has any ownership interest in Washington Movers.

B. Interrogatories 7 and 8

Through interrogatories 7 and 8, the BOE asks about Washington Movers' bank accounts. Upon information and belief, the only change in bank accounts was when Norma Ghanem became a signatory on Washington Movers' Industrial Bank account. Information related to this transition has been provided to the BOE.

C. Interrogatory 10

Upon information and belief, other than the information provided to the BOE, Washington Movers has no information in connection with any other employees.

D. Interrogatories 12 and 13

Washington Movers reiterates its objection that identifying each of its contracts from 2014 onwards is irrelevant. The only relevant contracts are those dealing with Sam Ghanem's criminal conduct. Such documents are part of the BOE's own exhibits.

E. Interrogatories 15, 23-24

Washington Movers` provided an inventory of the items seized by the Federal Government, to the BOE. Washington Movers is not Sam Ghanem and has no personal knowledge of the transactions or communications Sam Ghanem entered into with MSC in connection with his independent criminal conduct.

For the foregoing reasons, the BOE`s motion to compel should be denied.

DATED: July 14, 2016

Respectfully Submitted,

/s/ George R.A. Doumar
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I certify that I sent a copy of the foregoing document on July 14, 2016 via e-mail and hand-delivery to:

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Brenda Doty
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Federal Maritime
Commission
800 N. Capitol Street, NW
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btroiano@fmc.gov
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Federal Maritime
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800 N. Capitol Street, NW.,
Washington, DC 20573-0001
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Office of Administrative Law
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800 North Capitol Street, NW
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ATTACHMENT 1

**BEFORE THE
FEDERAL MARITIME COMMISSION**

DOCKET NO. 15-10

**REVOCATION OF LICENSE NO. 017843
WASHINGTON MOVERS, INC.**

CERTIFICATE OF SERVICE

I certify that on July 14, 2016, I sent a copy of Respondent's supplemental production of documents in response to the Bureau of Enforcement's requests for the production of documents via e-mail, and hand delivery to the following:

Brian L. Troiano
Brenda Doty
Bureau of Enforcement
Federal Maritime Commission
800 N. Capitol Street, NW
Washington, DC 20573
btroiano@FMC.gov
bdoty@fmc.gov

Office of the Secretary
Federal Maritime Commission
800 N. Capitol Street, NW.,
Washington, DC 20573-0001
secretary@fmc.gov

/s/ George R.A. Doumar
George R.A. Doumar, VSB No. 26490
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rpatel@doumarmartin.com



13CRAD149

2014

19a. Are you a nonprofit organization applying for a sales and use tax exemption certificate? Yes No
 If yes, FAILURE TO ENCLOSE REQUIRED DOCUMENTS WILL RESULT IN YOUR APPLICATION BEING REJECTED AND RETURNED. Please provide a non-returnable copy of (1) IRS determination letter, (2) articles of incorporation, (3) bylaws, and (4) other organization documents as specified in the instructions. See page 4, Sales and Use Tax Exemption Checklist and instructions.

19b. Are you a non-profit organization exempt under Section 501(c)(3) of the Internal Revenue Code? Yes No
 If no, Section (c)() or Other Section _____

20. Does the business have only one physical location in Maryland? (Do not count client sites or off-site projects that will last less than one year) Yes No
 If no, specify how many _____

21. Identify owners, partners, corporate officers, trustees or members. (Please list person whose Social Security Number is listed in Section A 1b first.)
 *Partnerships and Nonprofit organizations must identify at least two owners, partners, corporate officers, trustees or members. If more space is required, attach a separate statement including the information as shown here.

	Last Name	First Name	Social Security Number	Title	
1	Ghanem	Norma	[REDACTED]	Officer	
	Home Address				
	Street address	City	State	ZIP	Telephone
	5714 Forsythia street	Springfield	va	22150	
2	Last Name	First Name	Social Security Number	Title	
	Home Address				
	Street address	City	State	ZIP	Telephone
3	Last Name	First Name	Social Security Number	Title	
	Home Address				
	Street address	City	State	ZIP	Telephone

SECTION B. Complete this section to register for an unemployment insurance account

PART 1

1. Will corporate officers receive compensation, salary or distribution of profits? Yes No
 If yes, enter date (mmddyyyy) 10 / 15 / 2015

2. Department Of Assessments and Taxation Entity Identification Number _____

3. Did you acquire by sale or otherwise, all or part of the assets, business, organization or workforce of another employer? Yes No

4. If your answer to question 3 is "No," proceed to item 5 of this section. If your answer to question 3 is "Yes," provide the information below:

a. Is there any common ownership, management or control between the current business and the former business? Yes No

b. Percentage of assets or workforce acquired from former business? _____

c. Date former business was acquired by current business (mmddyy, y) _____

d. Unemployment insurance number of former business, if known 00

e. Did the previous owner operate more than one location in Maryland? Yes No How many? _____

5. For employers of domestic help only:

a. Have you or will you have as an individual or local college club, college fraternity or sorority a total payroll of \$1,000 or more in the State of Maryland during any calendar quarter? Yes No

b. If yes, indicate the earliest quarter and calendar year (mmddyyyy) _____

6. For agricultural operating only:

a. Have you had or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter? Yes No

b. If yes, indicate the earliest quarter and calendar year (mmddyyyy) _____



FEIN or SSN

13CRA0249

7. For Limited Liability Companies only

- a. As a Limited Liability Company, do you employ anyone other than a member? Yes No
- b. Has the Limited Liability Company filed IRS form 8832 whereby it elected to be classified as a corporation or is the Limited Liability Company automatically classified as a corporation for federal tax purposes? Yes No

PART 2 COMPLETE THIS PART IF YOU ARE A NONPROFIT ORGANIZATION.

- 1. Are you subject to tax under the Federal Unemployment Tax Act? Yes No
- If not, are you exempt under Section 3306(c)(8) of the Federal Unemployment Tax Act? Yes No

- 2. Are you a non-profit organization as described in Section 501(c)(3) of the United States Internal Revenue Code which is exempt from Income Tax under Section 501(a) of such code? Yes No
- If YES attach a copy of your exemption from Internal Revenue Service

- 3. Elect option to finance unemployment insurance coverage. See instructions
 - a. Contributions
 - b. Reimbursement of trust fund
- If b is checked, indicate the total taxable payroll (\$8,500 maximum per individual per calendar year) \$ _____ for calendar year 20____
- Type of collateral (check one) Letter of credit Surety bond Security deposit Cash in escrow

SECTION C: Complete this section if you are applying for an alcohol or tobacco tax license.

- 1. Will you engage in any business activity pertaining to the manufacture, sale, distribution, or storage of alcoholic beverages (excludes retail)? Yes No
- 2. Will you engage in any wholesale activity regarding the sale and/or distribution of tobacco in Maryland (excludes retail)? Yes No

SECTION D: Complete this section if you plan to sell, use or transport any fuels in Maryland.

- 1. Do you plan to import or purchase in Maryland, any of the following fuels for resale, distribution, or for your use?
 - If yes, check type(s) below
 - Gasoline (including av/gas) Turbine/jet fuel Special fuel (any fuel other than gasoline)Yes No
- 2. Do you transport petroleum in any device having a carrying capacity exceeding 1,749 gallons? Yes No
- 3. Do you store any motor fuel in Maryland? Yes No
- 4. Do you have a commercial vehicle that will travel interstate? Yes No

If you have answered yes to any question in Section C or D, call the Motor-fuel, Alcohol and Tobacco Tax Unit 410-260-7131 for the license application.

SECTION E: Complete this section to request paper coupons.

We provide a free and secure electronic method to file sales and use tax and withholding tax returns, using bFile on the Comptroller's Web site www.marylandtaxes.com. If you prefer instead to receive your future tax filing coupons by mail, check here

SECTION F. All applicants must complete this section.

I DECLARE UNDER PENALTIES OF PERJURY THAT THIS APPLICATION HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT, AND COMPLETE

[Signature] Norma Ghann President 11-4-15
 Signature Print Name Title Date

Name of Preparer other than applicant

Phone

E-mail address

If the business is a corporation, an officer of the corporation authorized to sign on behalf of the corporation must sign, if a partnership, one partner must sign, if an unincorporated association, one member must sign, if a sole proprietorship, the proprietor must sign (The signature of any other person will not be accepted.)



13CRA0049

SECTION A: All applicants must complete this section.

1 a 9 digit Federal Employer Identification Number (FEIN) (See instructions) b. Social Security Number (SSN) of owner, officer or agent responsible for taxes (Required by law.)

2 Legal name of dealer, employer, corporation or owner 3. Trade name (if different from legal name of dealer, employer, corporation or owner.)

Washington Mover Inc

4 Street Address of physical business location (P.O. box not acceptable) City, County, State, ZIP code (9 digits if known)

7913 Cryden Way District Hts P George MD 20747

Telephone number Fax number E-mail address

(301) 516-1616

5 Mailing address (P.O. box acceptable) City, State, ZIP code (9 digits if known)

6 Reason for applying (Check all that apply)

New business Additional location(s) Merger Purchased going business Re-activate/Re-open
 Change of entity Remit use tax on purchases Reorganization Other (describe)

7 Previous owner's name First Name or Corporation Name Last Name Title Telephone number

Street address (P.O. box acceptable) City, State, ZIP code (9 digits if known)

8 ▶ Type of registration (must check appropriate box(es)) Maryland Number if registered:

a. Sales and use tax _____
 b. Sales and use tax exemption for nonprofit organizations _____
 c. Tire recycling fee _____
 d. Admissions & amusement tax _____
 e. Employer withholding tax _____
 f. Unemployment insurance _____
 g. Alcohol tax _____
 h. Tobacco tax _____
 i. Motor fuel tax _____
 j. Transient vendor license _____

9 ▶ Type of ownership (Check one box)

a. Sole proprietorship f. Non-Maryland corporation
 b. Partnership g. Governmental
 c. Nonprofit organization h. Fiduciary
 d. Maryland corporation i. Business trust
 e. Limited liability company

10 Date first sales made in Maryland (mm/dd/yyyy) ▶ _____

11 Date first wages paid in Maryland subject to withholding (mm/dd/yyyy) ▶ 10/15/2015

12 If you currently file a consolidated sales and use tax return enter the 6-digit CR number of your account ▶ _____

13 If you have employees, enter the number of your workers' compensation insurance policy or binder ▶ 1

14. (a) Have you paid or do you anticipate paying wages to individuals, including corporate officers, for services performed in Maryland? ▶ Yes No

(b) If yes, enter date wages first paid (mm/dd/yyyy) ▶ 10/15/2015

15 Number of employees ▶ 3

16 Estimated gross wages paid in first quarter of operation ▶ \$ 18,000.00

17 Do you need a sales and use tax account only to remit taxes on untaxed purchases? ▶ Yes No

18 Describe for profit or nonprofit business activity that generates revenue. Specify the product manufactured and/or sold, or the type of service performed.

Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

A Check if: 1a Consolidated return (attach Form 951) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	Name WASHINGTON MOVERS INC TYPE _____ OR _____ PRINT 7913 CRYDEN WAY City or town, state, or province, country and ZIP or foreign postal code District Heights MD 20747	B Employer identification number _____ C Date incorporated 05-08-1998 D Total assets (see instructions) \$ _____
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		

Income	1a	Gross receipts or sales	1a	596,947	
		b	Returns and allowances	1b	
		c	Balance Subtract line 1b from line 1a	1c	596,947
		2	Cost of goods sold (attach Form 1125-A)	2	483,955
		3	Gross profit. Subtract line 2 from line 1c	3	112,992
		4	Dividends (Schedule C, line 19)	4	
		5	Interest	5	
		6	Gross rents	6	
		7	Gross royalties	7	
		8	Capital gain net income (attach Schedule D (Form 1120))	8	
		9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
	10	Other income (see instructions - attach statement)	10		
	11	Total income Add lines 3 through 10	11	112,992	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions - attach Form 1125-E)	12		
	13	Salaries and wages (less employment credits)	13	24,016	
	14	Repairs and maintenance	14	8,480	
	15	Bad debts	15		
	16	Rents	16	24,000	
	17	Taxes and licenses	17	1,030	
	18	Interest	18	5,424	
	19	Charitable contributions	19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20		
	21	Depletion	21		
	22	Advertising	22	656	
	23	Pension, profit-sharing, etc. plans	23		
	24	Employee benefit programs	24		
	25	Domestic production activities deduction (attach Form 8903)	25		
	26	Other deductions (attach statement)	26	59,137	
	27	Total deductions Add lines 12 through 26	27	123,252	
		28	Taxable income before net operating loss deduction and special deductions Subtract line 27 from line 11	28	(10,260)
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C line 20)	29b		
	c	Add lines 29a and 29b	29c		
Tax, Refundable Credits, & Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)	30	(10,260)	
	31	Total tax (Schedule J, Part I, line 11)	31	0	
	32	Total payments and refundable credits (Schedule J, Part II, line 21)	32		
	33	Estimated tax penalty (see instructions) Check if Form 2220 is attached <input type="checkbox"/>	33		
	34	Amount owed If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34		
	35	Overpayment If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35		
	36	Enter amount from line 35 you want Credited to 2016 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	36		

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] Date: 03-30-2016 Title: President

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Preparer's name ASHRAF CADALIN B	Preparer's signature	Date 03-20-2016	Check <input type="checkbox"/> if self-employed	PTIN P00134837
	Firm's name AFG FOR ACCOUNTING SERVICES INC	Firm's EIN [REDACTED]			
	Firm's address 4000 STEVENSON AVENUE SUITE E Alexandria, VA 22304	Phone no. 7031921-0684			

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)			
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		70	
3 Dividends on debt-financed stock of domestic and foreign corporations		80	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		see instructions	
5 Dividends on certain preferred stock of 20%-or more-owned public utilities		42	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		48	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		70	
8 Dividends from wholly owned foreign subsidiaries		80	
9 Total. Add lines 1 through 8. See instructions for limitation		100	
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958			
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		100	
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

EA