

First Choice Day Care, LLC

WASHINGTON, DC



TENANT PROPOSAL

THE ANTHONY BOLLING GROUP
240.737.5000
1441 McCormick Drive
Suite 1020
Upper Marlboro , MD 20774

PRESENTED BY:

ANTHONY R. BOLLING, JD, CCIM
Group Leader
O: 240.339.6979
C: 202.531.6159
anthony@anthonybollinggroup.com
DC #BR701884

Anthony Bolling

From: Tedla <tedla19@gmail.com>
Sent: Wednesday, July 5, 2023 4:08 PM
To: Anthony Bolling
Subject: Addressing concerns about First Choice Day Care

Anthony
Here is the response for addressing the income reduction

I understand that you have some concerns about the decline in my business's revenue over the past few years.

I would like to assure you that the decline in my business's revenue is not due to any fault of my own. The business has been around for the past 10 years, and it was very successful until the COVID-19 pandemic. The pandemic forced me to close my business for several months, and when I reopened, I was only able to operate at a reduced capacity.

In addition, as a home provider, I am subject to certain age restrictions that limit the number of children that I can care for. These restrictions are not applicable to a child care center, which is what I intend to establish at your property. I have already received a lot of interest from parents, and I have a waiting list for the new location.

I would like to meet with you to discuss my situation in more detail. I believe that you will be impressed with my business plan and my commitment to providing quality child care.

I would also like to address the fact that my business is not a startup. I took over the business in February of 2020, but the business has been around for 10 years. I have a strong reputation in the community, and I have a loyal following of parents.

I understand that you have a lot of questions, and I am happy to answer them. I would like to meet with you as soon as possible to discuss my situation in more detail.

Thank you for your time and consideration.

Sincerely,

Hewan

--

Samson Properties
Tedla Mengesha
Realtor
Licensed in VA,MD &DC
Cell 202-409-4655

Anthony Bolling

From: Tedla <tedla19@gmail.com>
Sent: Wednesday, March 1, 2023 11:26 AM
To: Anthony Bolling
Subject: Re: 1000-1004 NE Florida Ave NE, lease
Attachments: 1000-1004 NE FLORIDA AVENUE_2023-03-01 11_20_55.pdf

Anthony

Please see attached intent for the lease for the above property address my client is operating a daycare business on the same st in Florida ave. NE and expanding her business.If you have any questions please let me know.

Thanks

--

Samson Properties
Tedla Mengesha
Realtor
Licensed in VA,MD &DC
Cell 202-409-4655



02/28/2023

[Date]

New Samaritan Baptist Church

[Landlord name and address]

Re: Letter of Intent to Lease for Premises located at:

1000 -1004 NE FLORIDA AVENUE

WASHINGTON DC 20002

Dear Anthony R Bolling

I am pleased to present this Letter of Intent to lease the real property and any improvements thereon located at 1000 -1004 NE FLORIDA AVENUE WASHINGTON, ~~Virginia~~, containing approximately 2348 sq. ft., and described as unit/suite no. _____ (the "Premises"), according to the terms and conditions described below.

1. **Tenant:** Hewan Mengistu
(Address) 511 Florida Ave NE Washington DC 20002
2. **Guarantor:** _____
(Address) _____
3. **Initial Term:** The term of the Lease shall commence on or about [**select one**]:
☐ _____ or ☒ upon delivery of the premises to Tenant, and continue for a period of 10 years.
4. **Rental:** Base rent for the Premises shall be [**select one**]: ☒ \$ 15.00 per sq. ft. or ☐ \$ _____ per month, plus common area maintenance ("CAM") charges, if applicable. Base rent shall increase by the sum of _____ percent (3 %) per annum over the previous year's rental. Real estate taxes and property insurance shall be paid by the CAM fees to. Estimated pass-through charges (CAM, taxes and insurance, if applicable) to Tenant are estimated at \$ 2.36 per sq. ft. (See Paragraph 10 regarding maintenance).
5. **Renewal Term:** Tenant shall have the option to renew the Lease for 10 renewal terms of 10 years each. Rent during any renewal term shall increase by the sum of _____ percent (3 %) per annum over the previous year's rental.
6. **Security Deposit:** \$ 4,000.00
7. **Tenant's Use:** Child Daycare

- _____. No other use shall be permitted without Landlord's written consent.
8. **Construction Allowance (if build-out required):** Landlord shall give Tenant a construction allowance of \$ 110.00 per sq. ft., payable TBD.
9. **Delivery of Premises:** Landlord shall deliver the Premises to Tenant in "AS IS" condition, but shall include the following systems and finishes: Build out grace period 3 months lease free for construction and permit process
10. **Maintenance.** [Check as applicable]:
- | | | |
|--|--|---|
| <input type="checkbox"/> Landlord | <input checked="" type="checkbox"/> Tenant | is responsible for maintenance of the interior of the Premises. |
| <input checked="" type="checkbox"/> Landlord | <input type="checkbox"/> Tenant | is responsible for maintenance of the roof and foundation. |
| <input checked="" type="checkbox"/> Landlord | <input type="checkbox"/> Tenant | is responsible for maintenance of all other exterior features. |
| <input type="checkbox"/> Landlord | <input checked="" type="checkbox"/> Tenant | is responsible for maintenance of the HVAC, electrical, plumbing and other systems within the Premises. |
11. **Brokerage Commission.** Keller Williams Preferred Propertie represented the Landlord and shall be paid by Landlord a broker's commission as set forth in the Listing Agreement. SAMSON PROPERTIES represented the Tenant and shall be paid by Landlord a broker's commission of 2% Of Yearly percent (2% Of %) per month of the gross monthly rental.
12. **Option to Purchase.** Provided the Tenant is not in default, Tenant shall have the option to purchase the Premises at any time during the initial Lease term for the purchase price of \$ 1,200,000.00.

This document is not a binding legal instrument. Its only purpose is to allow the Landlord to review and consider the proposed offer. If Landlord is desirous of leasing the Premises, a Lease will be prepared using the information contained herein. It is the intention of the parties to negotiate any remaining terms of the transaction and enter into a Lease within ten (10) days from the execution date of this Letter of Intent. The parties are not bound until a Lease is executed.

BY SIGNING BELOW, THE PARTIES ENTER INTO THIS LETTER OF INTENT:

LANDLORD:

Name: New Samaritan Baptist Church
By: _____
Title: _____ Date: _____

TENANT:

Name: Hewan Mengistu
By: _____ *Hewan Mengistu*
Title: CEO/Manager Date: 02/28/2023

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Proposal Cash Flow Owner Perspective

1000-1004 Florida Ave NE
Washington, DC 20002

DEAL: First Choice Day Care, LLC | Floors BSMT, 1
MODEL: Lease Proposal



SPACE DETAILS

Use:	Retail
Floor:	BSMT, 1
Rentable SF:	2,348

LEASE TERMS

Lease Start:	8/1/2023	Free Rent:	3 Months (\$8,805)
Lease End:	7/31/2033	Service Type:	Triple Net (NNN)
Term:	10 Years	Operating Exp:	\$5.60 / RSF (3% Inflation)
Starting Rent:	\$15.00 / RSF	Commission:	6.00%
Rent Increases:	3% Annual Steps	Improvements:	\$110.00 / RSF (Landlord Allowance)
Percent Rent:	None		

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
Base Rent & Escalations	35,220	36,277	37,365	38,486	39,640	40,830	42,055	43,316	44,616	45,954	403,758
Free Rent	(8,805)	-	-	-	-	-	-	-	-	-	(8,805)
Total Base Rent	26,415	36,277	37,365	38,486	39,640	40,830	42,055	43,316	44,616	45,954	394,953
Real Estate Taxes	5,638	5,807	5,982	6,161	6,346	6,536	6,732	6,934	7,142	7,357	64,636
CAM (Common Area Maint.)	7,741	7,973	8,212	8,458	8,712	8,974	9,243	9,520	9,806	10,100	88,738
Total Recoveries	13,379	13,780	14,194	14,619	15,058	15,510	15,975	16,454	16,948	17,456	153,374
Total Rent	39,794	50,057	51,559	53,105	54,698	56,339	58,030	59,771	61,564	63,411	548,327
Real Estate Taxes	5,638	5,807	5,982	6,161	6,346	6,536	6,732	6,934	7,142	7,357	64,636
CAM (Common Area Maint.)	7,741	7,973	8,212	8,458	8,712	8,974	9,243	9,520	9,806	10,100	88,738
Total Operating Expenses	13,379	13,780	14,194	14,619	15,058	15,510	15,975	16,454	16,948	17,456	153,374
Net Operating Income	26,415	36,277	37,365	38,486	39,640	40,830	42,055	43,316	44,616	45,954	394,953
Lease Commissions	23,697	-	-	-	-	-	-	-	-	-	23,697
Improvement Allowance	258,280	-	-	-	-	-	-	-	-	-	258,280
Total Other Costs	281,977	-	-	-	-	-	-	-	-	-	281,977
Cash Flow	(255,562)	36,277	37,365	38,486	39,640	40,830	42,055	43,316	44,616	45,954	112,976
Cash Flow / RSF	(109)	15	16	16	17	17	18	18	19	20	112,976
Cumulative Cash Flow	(255,562)	(219,286)	(181,921)	(143,435)	(103,794)	(62,965)	(20,910)	22,406	67,022	112,976	112,976



The analysis contained herein is based on assumptions and estimates which have not been (or cannot be) independently verified and are subject to change. No representation or warranty is made as to the accuracy or completeness of the analysis and all information herein is provided as is. The analysis herein should not be construed as investment, tax or legal advice.



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7/9/2023

Proposal Input Detail

Owner Perspective

1000-1004 Florida Ave NE
Washington, DC 20002

DEAL: First Choice Day Care, LLC | Floors BSMT, 1
MODEL: Lease Proposal



SPACE DETAILS

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Rent Increases:	3% Annual Steps	Improvements:	\$110.00 / RSF (Landlord Allowance)
Percent Rent:	None		

BASE RENT (Triple Net (NNN))

Date		Amount		Increase		
Month	Date	\$ / RSF	\$ / Month	\$ / RSF	\$ / Month	%
1	8/1/2023	15.00	2,935			
13	8/1/2024	15.45	3,023	0.45	88	3.00
25	8/1/2025	15.91	3,114	0.46	91	3.00
37	8/1/2026	16.39	3,207	0.48	93	3.00
49	8/1/2027	16.88	3,303	0.49	96	3.00
61	8/1/2028	17.39	3,402	0.51	99	3.00
73	8/1/2029	17.91	3,505	0.52	102	3.00
85	8/1/2030	18.45	3,610	0.54	105	3.00
97	8/1/2031	19.00	3,718	0.55	108	3.00
109	8/1/2032	19.57	3,830	0.57	112	3.00

FREE RENT

Lease Month	# of Months	% Free
1	3	100%

RECOVERIES

Service Type: Triple Net (NNN)

Operating Expense	\$ / RSF / Yr	Inflation
Real Estate Taxes	2.36	3.00%
CAM (Common Area Maintenance)	3.24	3.00%
Total	5.60	

TENANT IMPROVEMENTS

	\$ / RSF	Amount
Improvement Costs	0.00	0
Less: Landlord Contribution	110.00	258,280
Net Cost to Tenant	(110.00)	(258,280)



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7/9/2023

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Proposal Input Detail

Owner Perspective

1000-1004 Florida Ave NE

Washington, DC 20002

DEAL: First Choice Day Care, LLC | Floors BSMT, 1

MODEL: Lease Proposal

INFLATION

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Global Inflation	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Consumer Price Index (CPI)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

SETTINGS

Discount Rate:	6%
IRR Investment Basis:	None
IRR Exit Cap Rate:	None
Base Rent Input:	Annual Basis
Fiscal Year End:	December
Currency:	US Dollars
Area Measure:	Square Feet

DEAL DETAILS

Security Deposit

\$4,000.00

OPTIONS

Renewal

Term:	120
NumberOptions:	1
Date:	8/1/2033

Purchase

Date:	8/1/2023
Option to Purchase. Provided the Tenant is not in default, the Tenant shall have the option to purchase the Premises at any time during the initial Lease term for the purchase price of \$_1,200,000_.	



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7/9/2023

Proposal Highlights From First Choice Day Care, LLC

Initial Term:10 yearOption Terms:1- 10 year optionRental Rate:\$15/ SFTenant Improvement Allowance:
\$110 per square foot

Escalations:The base rent will increase by 3% annually Security Deposit:The tenant shall provide a (1)
month security deposit at the time of lease execution.

Purchase Option:

The tenant seeks the option to purchase the building for an amount of \$1,200,000.00

Service:NNNRent Abatement:3 months Free rentRent Commencement:The earlier of the Tenant's
opening for business or one hundred and twenty (120) days following the tenant's receipt of
unappealable permits.

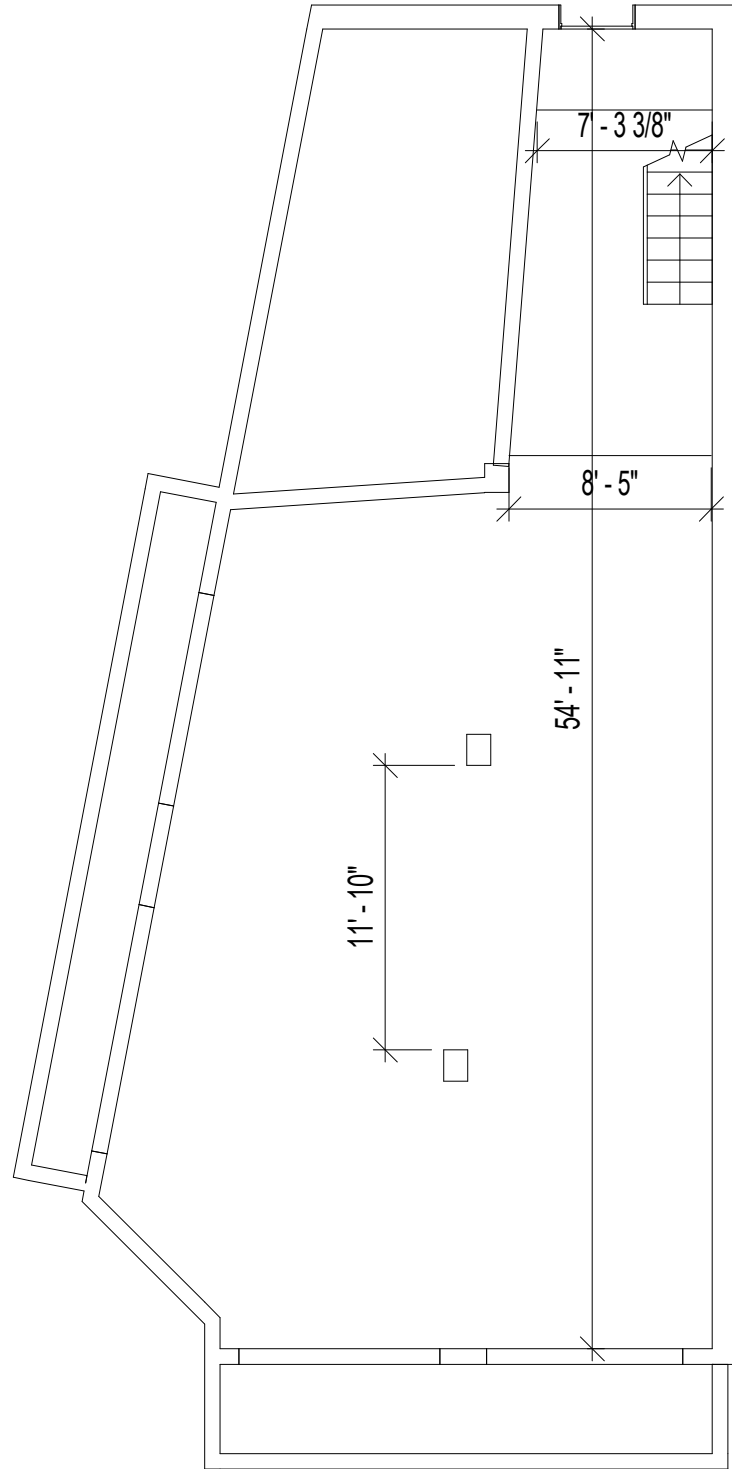


Tenant Proposed Buildout Of Space

1. Test Fit
2. Design Proposal
3. Preliminary Buildout Budget

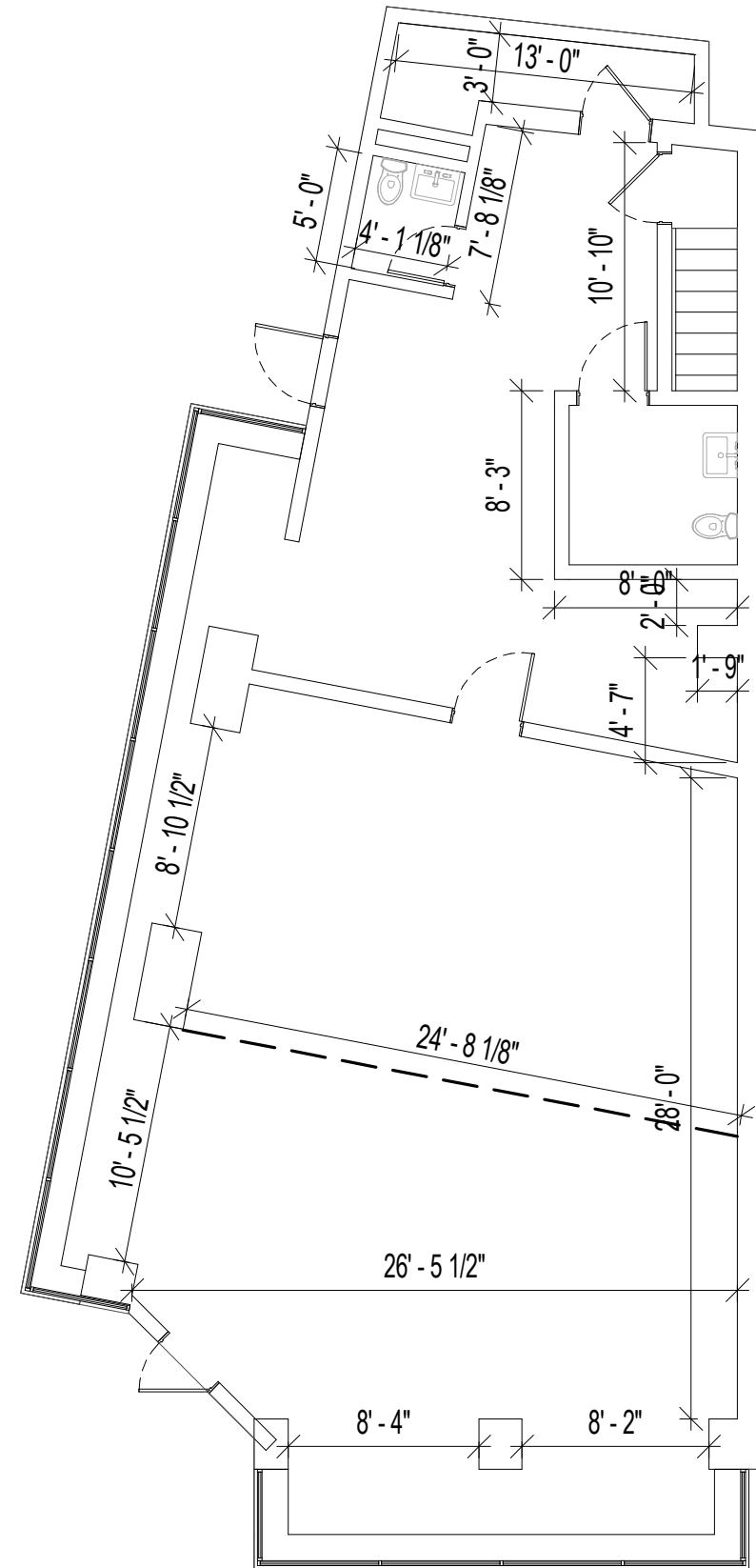


GENERAL				
- CONTRACTOR SHALL VISIT SITE TO VERIFY CONDITIONS PRIOR TO PROVIDING BUDGET PRICING. NOTIFY ARCHITECT OF ANY DISCREPANCIES. CONTACT PROPERTY MANAGER FOR SITE ACCESS.				
- ALL CONSTRUCTION SHALL OCCUR DURING REGULAR BUSINESS HOURS FOR PRICING PURPOSES.				
- MAINTAIN CLEAR AND FREE CODE COMPLIANT EGRESS AT ALL TIMES.				
- GENERAL CONTRACTOR TO ARRANGE AND MODIFY ALL EXISTING NON-VISIBLE MECHANICAL, PLUMBING, AND ELECTRICAL ITEMS TO ENSURE ADEQUATE CLEARANCE FOR CEILING INSTALLATION AS SHOWN.				
- ALL HOLES IN EXISTING SLABS ARE TO BE FILLED WITH CODE COMPLIANT FILLER. MAINTAIN THE EXISTING FLOOR SLAB RATING AT ALL FLOORSLAB PENETRATIONS AS REQUIRED BY UL DESIGN GUIDELINES.				
- GENERAL CONTRACTOR TO PROVIDE SLAB CONCRETE FLOORING AS REQUIRED TO NEW AND LEVEL CONDITION TO SATISFY ALL ASSEMBLY AND INSTALLATION REQUIREMENTS.				
- GENERAL CONTRACTOR TO PATCH ALL SURFACES TO MATCH ADJACENT SURFACES IN A MANNER SUITABLE TO RECEIVE FINISHES.				
- REPLACE ALL BASE BUILDING AIR FILTERS SERVICING FLOOR WITH HIGHEST RATED FILTER PERMISSIBLE AT CLOSE OF CONSTRUCTION.				
- ALL CONSTRUCTION AND PACKAGING WASTE TO BE DIVERTED FROM LANDFILLS WHENEVER POSSIBLE. ACHIEVE A MINIMUM 50% DIVERSION RATE.				
- ALL FURNITURE SHOWN ON PLANS IS REFERENTIAL FPO. FURNITURE NOT INCLUDED IN GENERAL CONTRACTOR'S SCOPE OF WORK.				
WALLS				
- GENERAL CONTRACTOR TO PATCH AND PAINT EXISTING INTERIOR WALLS AND EXISTING INTERIOR-SIDE OF EXTERIOR WALLS WITHIN PROJECT SCOPE AREA TO LIKE NEW CONDITION.				
- STANDARD INTERIOR WALL PARTITIONS: TO BE SLAB-HIGH, TAPED, BLOCKED, SKIMMED, AND SANDED. 5/8" GYPSUM WALLBOARD ON BOTH SIDES OF 3 5/8" METAL STUDS, 20-GUAGE AT 16" OC WITH 3 ½" SOUND INSULATION.				
- PLUMBING INTERIOR WALL PARTITIONS: TO BE SLAB-HIGH, TAPED, BLOCKED, SKIMMED, AND SANDED. 5/8" GYPSUM WALLBOARD ON BOTH SIDES OF 6" METAL STUDS, 20-GUAGE AT 16" OC WITH 3 ½" SOUND INSULATION.				
- PROVIDE MOISTURE AND MOLD-RESISTANT GYPSUM BOARD AT ALL WET AREAS. USE TILE BACKING PANELS AT TILE INSTALLATIONS.				
WINDOWS				
- GENERAL CONTRACTOR TO PATCH AND PAINT TO RESTORE LIKE NEW CONDITION ALL INTERIOR AND EXTERIOR PERIMETER WINDOWS, MULLIONS, AND COMPONENTS ALONG BUILDING PERIMETER WITHIN PROJECT SCOPE AREA.				
DOORS				
- ALL DOORS, DEVICES, ETC. SCHEDULED TO BE REUSED WITHIN PROJECT SCOPE AREA ARE TO BE CLEANED, TESTED, SERVICED IF REQUIRED, AND RESTORED TO FULL OPERATING CONDITION. FINISHES TO BE REPAIRED AND RESTORED TO LIKE NEW CONDITION.				
- INTERIOR DOORS TO BE PAINT GRADE WITH FULL LITES, HOLLOW METAL FRAMES AND INCLUDE MORTISE LOCKSETS.				
CEILING AND LIGHTING				
- FOR CEILINGS, ASSUME ARMSTRONG ULTIMA REGULAR, WHITE 24"X24" W/SUPERFINE 9/16" EXPOSED TEE, , MINIMUM OF (1) LIGHT EVERY 6' IN ALL DIMENSIONS, UNO.				
- FOR CORRIDORS, ASSUME RECESSED LED CYLINDRICAL FIXTURES.				
- FOR CLASSROOM LIGHTS, ASSUME RECESSED PINNACLE ROUND FINA LIGHTS AT 14" (L05), 18" (L04) AND 24" (L03).				
- FOR OTHER SPACES, ASSUME 2X2 LENSED LED FIXTURES. REFER TO RCP.				
FINISHES				
- ALL NEW PARTITIONS SHALL BE PAINTED WITH BENJAMIN MOORE ECO-SPEC LOW VOC PAINT, OR APPROVED LOW-VOC EQUAL. A MINIMUM OF (4) ACCENT PAINT COLORS SHALL BE SELECTED, AND DISTRIBUTED THROUGHOUT THE SPACE.				
- FOR PRICING PURPOSES CONSIDER LVT AS THE STANDARD PROJECT FLOOR FINISH. AT TOILET AREAS CONSIDER PORCELAIN TILE FLOOR AND WITH PORCELAIN OR CERAMIC TILE WAINSCOT. AT SERVICE AREAS CONSIDER VCT FLOORING.				
- CONSIDER TILE AT PANTRY WALLS ABOVE THE COUNTERTOP.				
- BASE THROUGHOUT SHALL BE 4" VINYL COVE BASE.				
- ALL TRANSITIONS BETWEEN THE DIFFERENT TYPES OF FLOORING TO BE SCHLUTER RENO TK STAINLESS STEEL TRANSITION.				
- GENERAL CONTRACTOR TO PROVIDE SEAMING DIAGRAM TO BE COORDINATED FOR PROPER MATCHING OF FLOORING PATTERN DIRECTIONALITY, SEAMING, ETC.				
- ALL MILLWORK TO BE CONSTRUCTED WITH SUBSTRATES CONTAINING NO ADDED UREA FORMALDEHYDE AND LOW VOC ADHESIVES, WITH MOCKETT DP55B 7-9/16" SMALL ROD PULLS AT ALL LOCATIONS. AWI PREMIUM GRADE SPECS.				
- ALL ADHESIVES, PAINTS, AND SEALANTS TO HAVE LOW OR NO VOC EMISSIONS.				
POWER/DATA				
- PROVIDE ONE (1) OUTLET EVERY 8'-0" OF WALL. CLASSROOM FOOD PREP AREA TO HAVE POWER FOR MICROWAVE POINT SOURCE WATER HEATER AND UNDERCAB REFRIG AS WELL AS A GFI QUAD ABOVE THE COUNTER.				
- ADMINISTRATIVE OFFICES AND MEETING ROOMS TO BE PROVIDED (1) QUAD AND (2) DUPLEX OUTLETS. (2) LOW VOLTAGE DATA OUTLETS.				
- FOOD PREP ROOM TO HAVE POWER FOR MICROWAVE, POINT SOURCE WATER HEATER, DISPOSAL, AND FULL SIZE REFRIG AS WELL AS A GFI QUADS AS TYPICAL, ABOVE THE COUNTER.				
- PROVIDE HOUSEKEEPING CONVENIENCE OUTLETS IN OTHER ROOMS/AREAS AND CORRIDORS: TYPICAL AS REQUIRED.				
LIFE SAFETY				
- CONTINUOUS 2-HR HORIZONTAL AND VERTICAL RATED ASSEMBLIES ARE REQUIRED BETWEEN PROJECT CHILDCARE USE AND ADJACENT EXISTING CHURCH USE TO REMAIN. GC TO VISIT SITE TO CONFIRM EXISTING ASSEMBLIES AND INCLUDE IN PRICING ALTERNATIONS NECESSARY TO ACHIEVE REQUIRED FIRE SEPARATION.				
- NEW SPRINKLER SYSTEM AND FIRE ALARM TO BE PROVIDED SERVING PROJECT SCOPE AREA				
MECHANICAL				
- CONTRACTOR SHALL PROVIDE AN ALLOWANCE FOR MECHANICAL, ELECTRICAL, PLUMBING WORK, SPRINKLERS AND FIRE ALARM COORDINATION.				
- FOR PRICING PURPOSES, CONSIDER A NEW VRF AND DOAS SYSTEM TO SERVICE THE PROJECT SCOPE AREA.				
- UNLESS NOTED OTHERWISE, ALL EXPOSED (EXISTING OR NEW) REGISTERS, CONVECTOR UNITS, HEAT PUMPS, GRILLES, AND OTHER FITTINGS TO BE IN FLAT PAINT TO MATCH ADJACENT FINISHES.				
- THE LAYOUT DESIGN DOES NOT INCLUDE DEDICATED INTERIOR SPACE FOR MEP (MECHANICAL, ELECTRICAL, AND PLUMBING) AND ELECTRICAL ROOMS, AS THE PLAN ASSUMES THE AVAILABILITY OF EXISTING ROOMS WITHIN THE BUILDING AND AT THE EXTERIOR FOR THESE PURPOSES. HOWEVER, IF THE EXISTING ROOMS CANNOT BE UTILIZED, IT IS NECESSARY TO CONSIDER THE INCLUSION OF ADDITIONAL MEP AND ELECTRICAL ROOMS AS PART OF THE PROJECT SCOPE.				
MILLWORK				
- FOOD PREP MILLWORK AT EACH CLASSROOM TO INCLUDE BASE CABINETS, WALL CABINETS, SINK AND UNDERCOUNTER FRIDGE.				



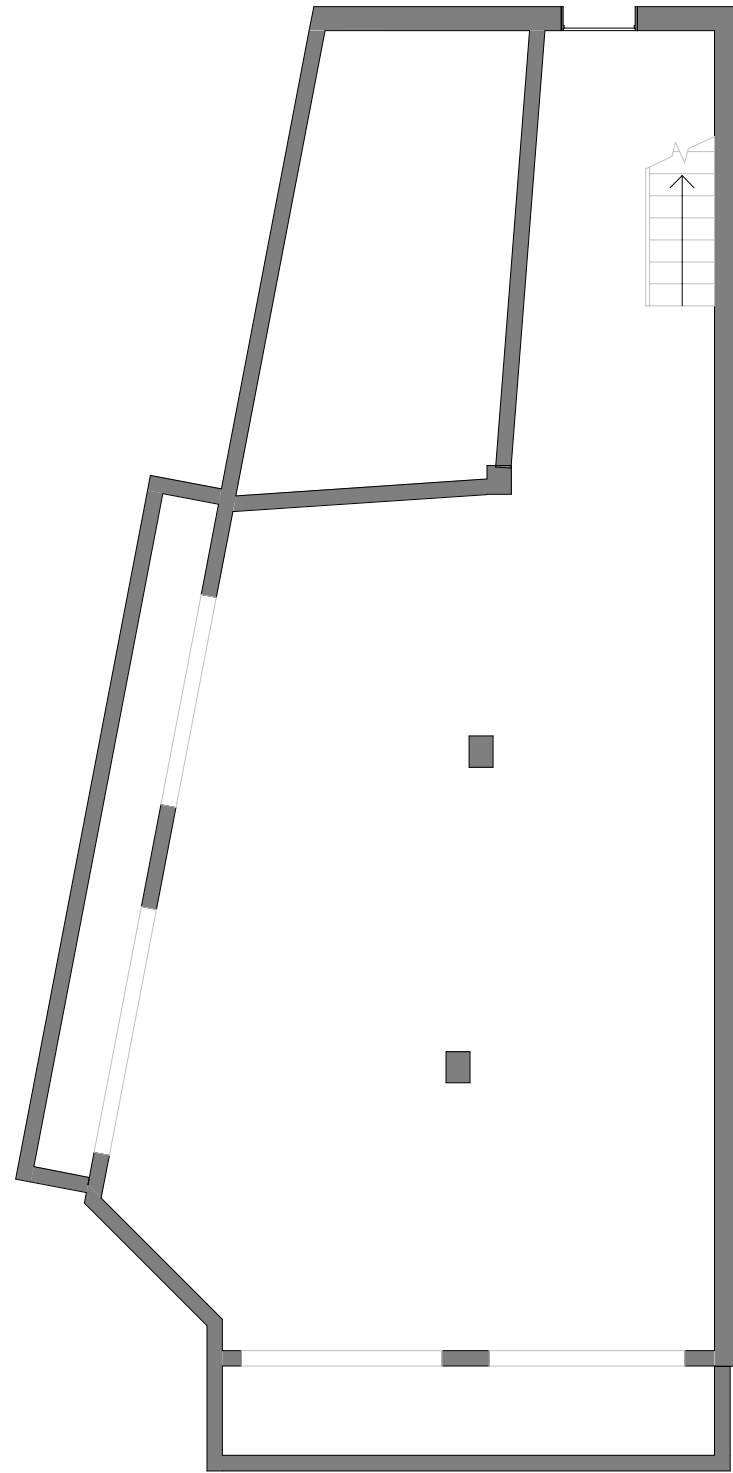
1 EC - LEVEL 0

IN002 SCALE: 1/8" = 1'-0"



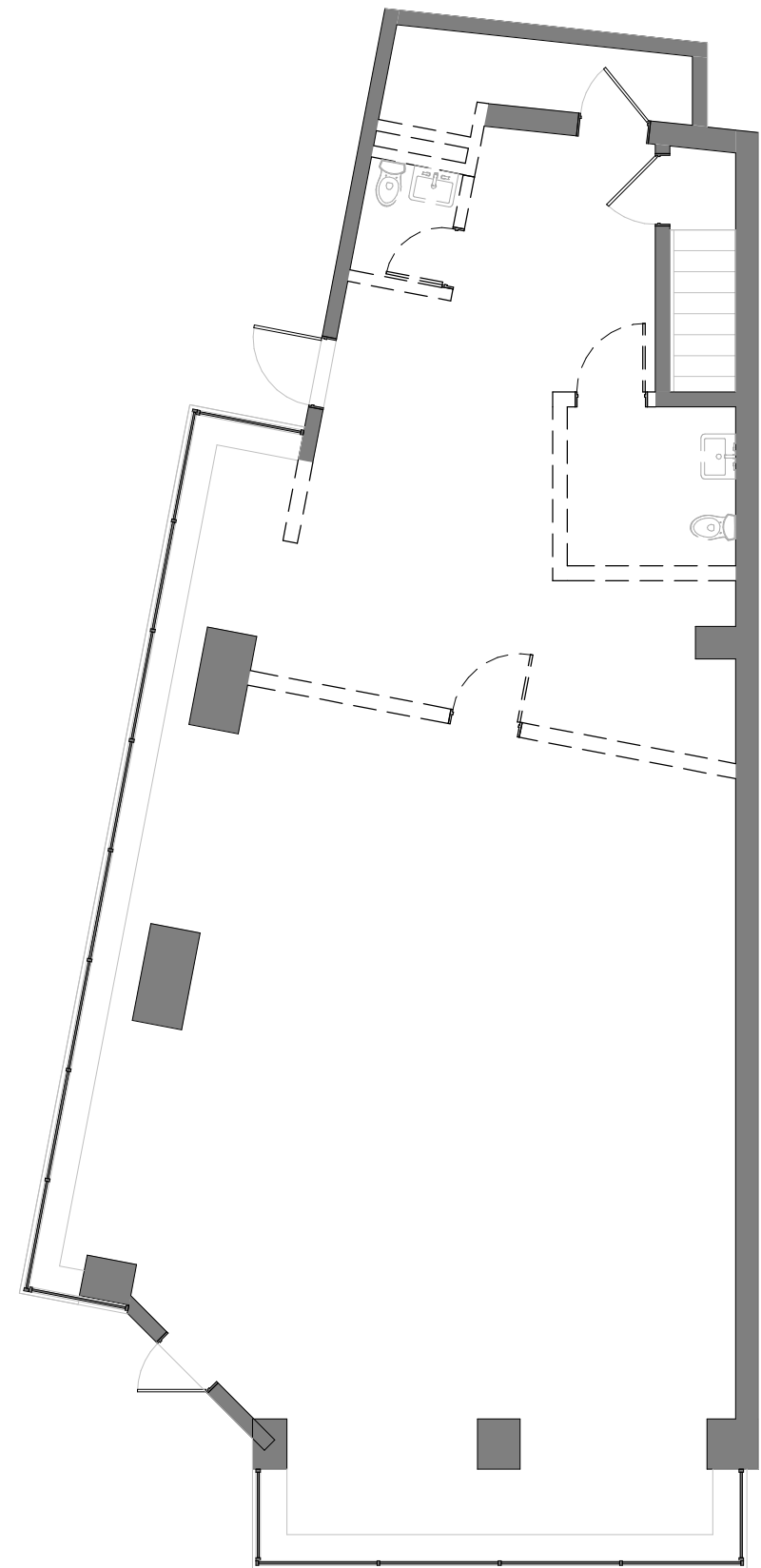
2 EC - LEVEL 1

IN002 SCALE: 1/8" = 1'-0"



1 DEMO - LEVEL 0

IN003 SCALE: 1/8" = 1'-0"

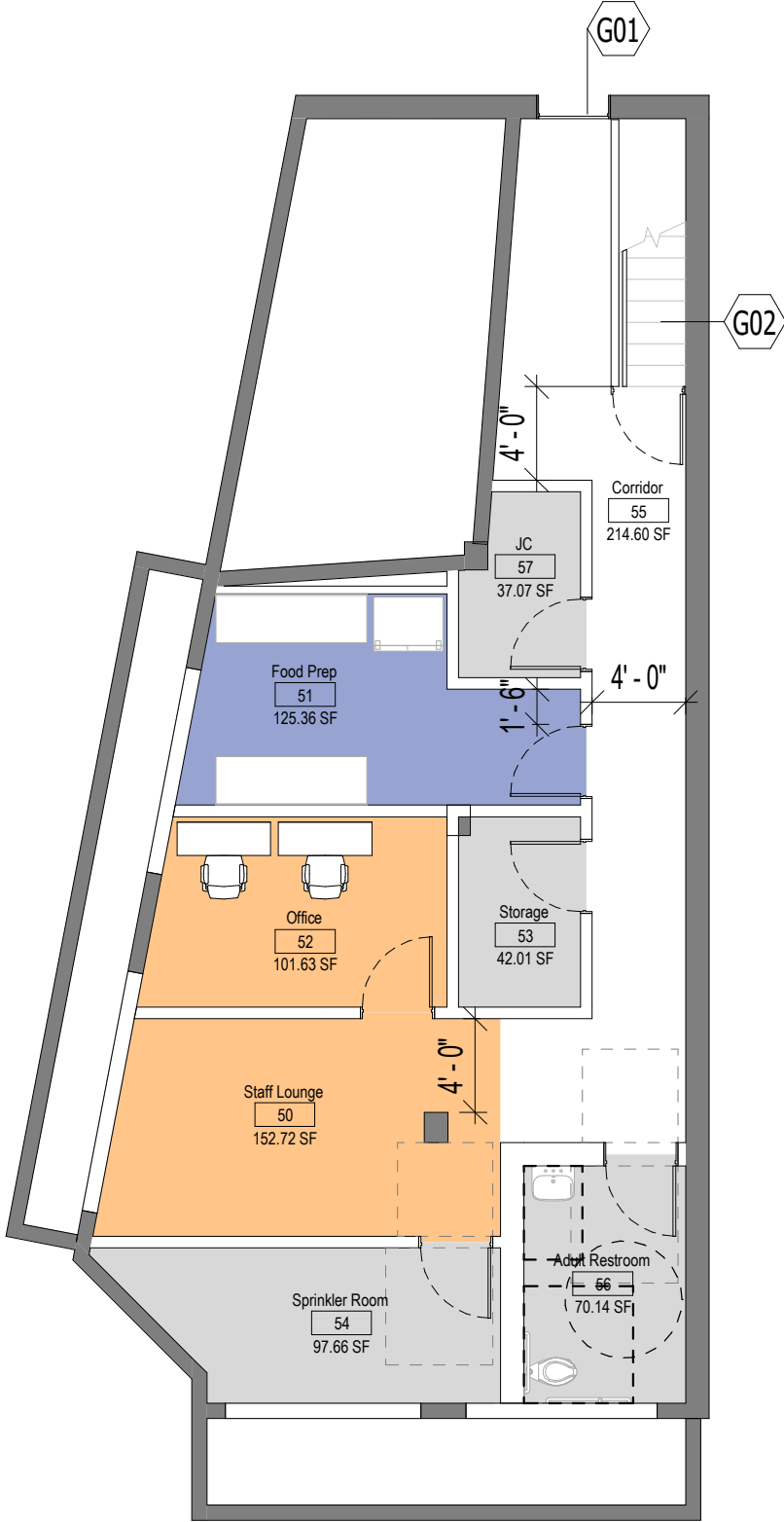


2 DEMO - LEVEL 1

IN003 SCALE: 1/8" = 1'-0"

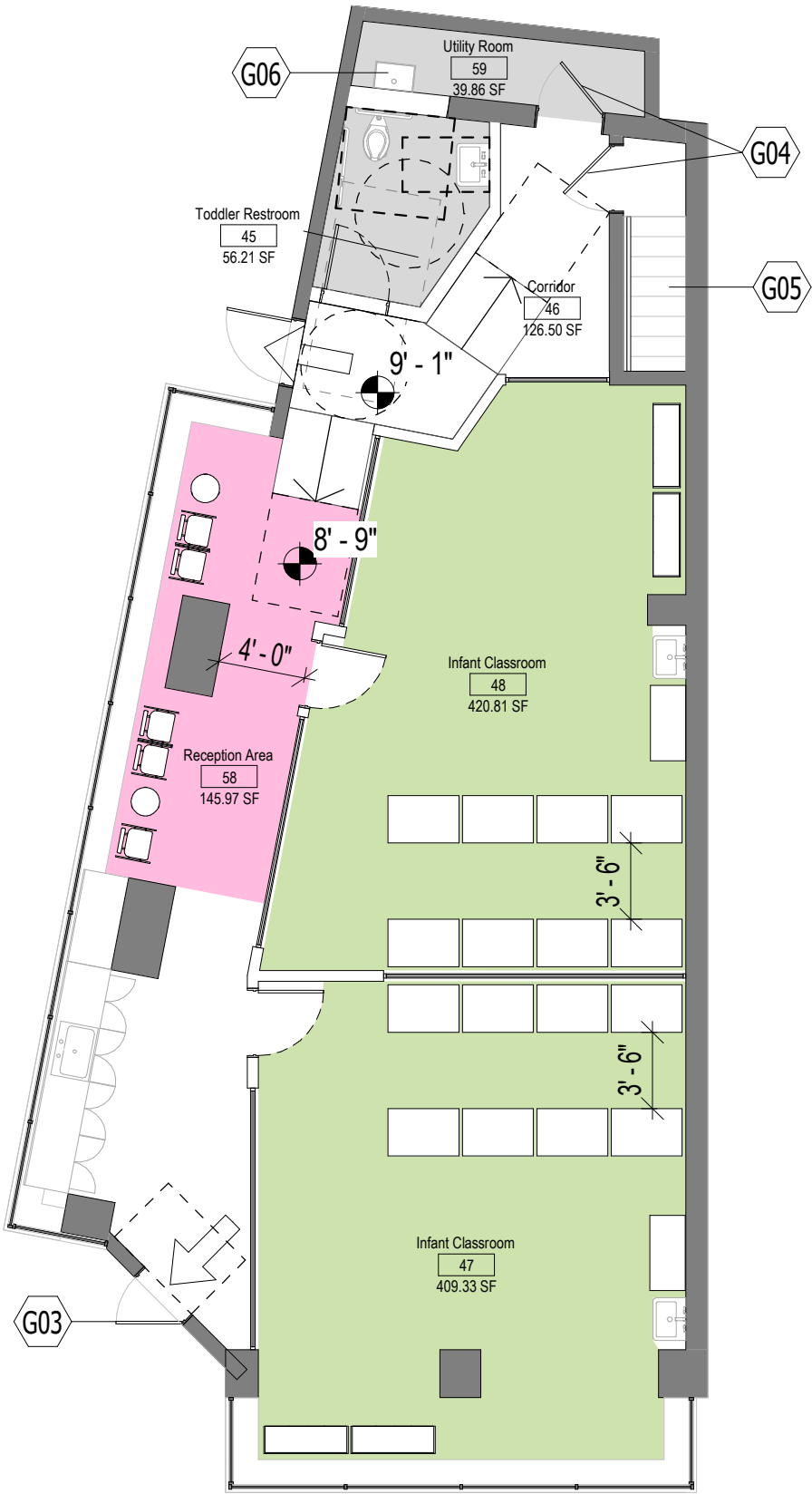
General Notes

- G01 Existing door to adjacent property to be secured
- G02 Enclose open risers
- G03 Existing doors to remain
- G04 Existing doors to remain
- G05 Existing stairs to remain
- G06 Existing service sink to remain



1 FLOOR PLAN - LEVEL 0

IN004 SCALE: 1/8" = 1'-0"



2 FLOOR PLAN - LEVEL 1

IN004 SCALE: 1/8" = 1'-0"

- Classrooms
- Reception Area
- Service Spaces
- Food Prep
- Admin Areas

Room Schedule		
Name	Provided Capacity	Area

Toddler Restroom		56.21 SF
Corridor		126.50 SF
Infant Classroom	8	409.33 SF
Infant Classroom	8	420.81 SF
Staff Lounge		152.72 SF
Food Prep		125.36 SF
Office		101.63 SF
Storage		42.01 SF
Sprinkler Room		97.66 SF
Corridor		214.60 SF
Adult Restroom		70.14 SF
JC		37.07 SF
Reception Area		145.97 SF
Utility Room		39.86 SF

April 28, 2023

Hewan Mengistu (Hewan@firstchoicedaycaredc.com)
First Choice Daycare, LLC
511 Florida Ave NE, Washington DC 20002

RE: First Choice Child Care Center – PHASE 1 INTERIOR CONCEPTUAL DESIGN PROPOSAL

Dear Hewan Mengistu,

I appreciate the opportunity to render this proposal for the interior design of a new childcare center for **First Choice Daycare, LLC** located at **1000 Florida Ave NE, Washington, DC 20002**. Moya Design Partners, LLC (“MOYA”), Architect, is pleased to submit the following scope of services for the concept design of your center. The services and fees set forth in this proposal are presented to you, Hewan Mengistu (“Client”), and are based on the following:

MOYA will be responsible for providing conceptual interior design services for a new childcare center. This is just the sort of assignment that engages our team’s most creative and passionate thinking.

Phase 1 scope of work includes: Provide as-built documentation, a test fit layout to an existing building, finalizing the project program with the Client, and Pricing Analysis. In addition, MOYA, as part of the deliverables, will provide an Architecture & Engineering proposal for Phase 2 work.

Our team believes that true collaboration is essential for a successful project. We thank you for entrusting us with these tasks. Our team will ensure the project goals, budgets and timelines are accomplished to your satisfaction. We are here to listen and lead the process throughout the lifespan of our work on this project. I hope that the enclosed materials reflect your expectations for the project.

Please do not hesitate to contact me should you have any questions or require additional information.



Adrian Saunders
Project Manager, Moya Design Partners, LLC

SCOPE AND DESIGN PHASES

Project Understanding:

- Client is looking to establish a new childcare center in a 2,348 SF space for lease at 1000 Florida Ave NE, Washington, DC 20002.
- Our understanding is that the Client desires to maximize number of infant classrooms on the ground floor and provide staff offices, pantry, storage and other support spaces in the basement.
- Client understands that information has not been provided detailing the existing mechanical, electrical and plumbing (MEP) systems. Architecturally, the test-fit will include a small electrical and mechanical room and assumes that the rest of the required mechanical equipment will be installed on the roof. More detailed coordination of the MEP requirements will occur during Phase 2 work. Additionally, GC's initial pricing for MEP scope will be limited without this detailed information and large assumptions are likely.
- The physical building fully occupies the property lot line, and an outdoor play area is not permissible by-right. If desired, investigation into requesting the use of the District's public space along the sidewalk is not included in this proposal.
- Our current assumption is that the cost of an elevator exceeds 20% of the overall renovation cost and would constitute a "disproportionate" project cost. At this point we do not believe that ADA regulations would require accessible access to the basement ([source](#)), however, this assumption is to be researched and confirmed in the Conceptual Design phase code review.
- Two (2) parking spaces are required for a 2,348 SF Daytime Care facility per 11 DCMR Table C 701.5. A special exception approval from the Board of Zoning Adjustment (BZA) may be required to reduce or eliminate this requirement. Services related to this task are not part of this proposal.

The design services have been divided into two phases:

Phase 1 scope of work includes: as-built documentation, providing a test fit layout to an existing building, finalizing the project program with the Client, and Pricing Analysis. In addition, MOYA, as part of the deliverables, will provide an Architecture & Engineering proposal for Phase 2 work.

PHASE 1:

A. AS-BUILT DOCUMENTATION

As existing CAD drawings are not available, in this phase we will survey the existing space to check measurements and verify the conditions of the provided PDF plan. This is required to produce the dimensioned as-built CAD plans necessary to produce a test fit.

B. PROGRAMMING + TEST FIT

In the Programming and Test Fit phase, we meet with the Client to identify objectives and help us gain a thorough understanding of the needs for the future space. We will visit and document the site/space. We will review and analyze space requirements, function requirements and adjacency needs. We will also analyze at a macro level the project, to understand the client's goals and practices, and at a micro level, to detail the spatial and operational needs of each element.

We will incorporate discussions of industry trends, which may affect the space and areas that create connection and collaboration for the center community. With this information, we will finalize a program summary that will enable us to continue onto the next phase of the project.

The requested program includes the following:

- The test fit will consider programming for 2,348 SF
- Ground Floor (1,398 SF)
 - Reception area
 - Provides entry into secured area
 - Classrooms
 - Code requires 45 USF for infants
 - The priority is to maximize number of classrooms based on available space for infants
 - Storage areas @ each classroom
 - Food preparation area @ each classroom
 - Play Area
 - As space allows
 - Restroom(s)
 - Per code requirements
- Basement (950 SF)
 - Office
 - Staff Lounge
 - Janitor's Closet
 - Restroom(s)
 - Per code requirements
 - Utility Rooms
 - Electrical Room
 - Mechanical Room
 - Sprinkler Room

The following represents the scope of work for the Programming phase:

- Finalization of the project's program
- Test Fit for the new childcare center
- One (1) meeting and one (1) minor alteration to the Test Fit
- Pricing Notes

Upon written client approval and acceptance of this phase's deliverables MOYA will commence to the Pricing Analysis Phase.

B: PRICING ANALYSIS

MOYA recommends the project is priced with a contractor, to verify the cost aligns with the client's budget.

Once the previous phase is completed, MOYA will coordinate with up to three (3) General Contractors to have them provide a preliminary construction budget based on the test fit and pricing notes.

The following represents the scope of work for the Pricing Analysis:

- MOYA will coordinate one page turn meeting and one site visit (if necessary) with the construction companies.
- MOYA will establish the calendar to answer/ clarify any questions the Contractors may have as well as the deadline to submit their preliminary pricing.
- Upon receipt of the contractors' preliminary budgets, MOYA will review and provide recommendations to the Client.
- One (1) meeting with Client to present findings and discuss alternatives and/or next steps.

ENGINEERS & CONSULTANTS COORDINATION

During the Conceptual Design Phase, MOYA may need to engage technical consultants for specific questions. Any time/effort invoices from our consultant team will be invoiced as a reimbursable expense. MOYA charges a 10% of their fee for managing these and any other required consultants.

- Life Safety/Code Consultant
- Civil Engineer
- MEP Engineer
- Structural Engineer

PROPOSED PROFESSIONAL FEES

PHASE	DESCRIPTION	
Phase 1	A. As-built documentation (Needed to begin Programming and Test Fit)	\$ 1,000.00
	B. Programming and Test Fit	\$ 1,500.00
	C. Pricing Analysis	\$ 1,700.00
SUB-TOTAL		\$ 4,200.00
CONSULTANTS		
	Specific technical questions as needed	Hourly Not to Exceed \$ 1,000.00

EXCLUSIONS

- Fee does not include LEED Registration or Certification documentation
- Signage, branding, or environmental graphics design and installation documents are not in basic scope of services. Our team provides these services and can provide a proposal upon further scope definition
- Furniture related credit documentation required for LEED certification and materials tracking are not in basic scope of services
- Exterior, or site related work, is not included in basic scope of services
- Scale model is not included
- Cost estimating services
- Work associated with preparing or coordinating a Construction Protection Plan or Construction Phasing Plan
- Work associated with preparation of a legal site plan or site plan approvals
- Any long-distance travel in connection to project will be billed separately and are not included in basic scope of services or in project related reimbursable expenses
- Revisions, meetings, site visits or services in addition to those enumerated in the Scope of Services
- Revisions requested and authorized by you after previous work has been approved
- Work made necessary by the errors or defects in the work of the contractors or vendors
- Coordination of consultant work not identified within this agreement
- Coordination of existing furniture relocation, disposal or inventory
- Additional meetings with the community, ANC, or other public agencies not identified in this proposal

ADDITIONAL SERVICES

Services requested by the Client falling outside the Scope of Basic Services described above shall be considered Additional Services. Additional Services requests will be completed at our standard hourly rates effective at the time of contract execution plus reimbursable expense or on a fixed fee basis where a substantial scope of work can be clearly defined and approved. Additional Services requests will be submitted and confirmed in writing and work will proceed upon approval of said request. Material changes made by Client to the design, after Schematic Design is approved, may be an additional service.

The following is a potential list of other additional service items our team can perform, if requested.

- Value Engineering effort post Design Development phase
- Community meeting/board meeting beyond those included above

- Visualization services not included within the purpose of design decisions
- Renderings, presentation models, and animations over and above those included
- Photorealistic 3D Rendering
- Interior Décor: selection of art work, planting, environmental graphics and other office accessories as needed by Client
- Marketing Plans or Brochures
- Major revisions to the plans and specifications post Design Development phase
- Work of those consultants not included in Basic Services
- Work performed beyond the durations outlined above
- Work associated with remobilizing the team due to a Client initiated suspension of work
- Work beyond initial feasibility study support for roof top amenities, including zoning / Commission on Fine Arts submissions or in-person meetings are not included in Basic Services.
- Work associated with FF&E beyond documentation coordination, including, but not limited to, on-site installation supervision, FF&E specification, procurement support and FF&E punch list
- Permit expediting and permit fees
- Schedule extensions

REIMBURSABLE EXPENSES

Reimbursable expenses, as described below, will be billed at a multiple of 1.10 times the expenses incurred by the Architects, the Architects' employees, and consultants in the interest of the project. Reimbursable expenses consist of all non-salary expenses directly related to the project, such as:

- Expense of transportation in connection with the project
- Fees paid for securing approval of authorities having jurisdiction over the project
- Reproductions of all drawings, specifications, and other documents
- Postage, delivery services, and electronic facsimile transmissions
- Professional and/or presentation quality models or renderings, if requested by the Client
- Expense of additional insurance coverage or limits, including professional liability insurance, requested by the Client in excess of that normally carried by the Architects

HOURLY FEES:

• Design Principal:	\$285.00
• Senior Project Architect:	\$220.00
• Project Manager:	\$175.00
• Project Architect:	\$165.00
• Graphic Designer:	\$165.00
• Interior Designer:	\$140.00
• Production Architect:	\$115.00
• Administrative:	\$100.00

These rates are good for one year from the date of this proposal, at which time they may be re-negotiated

INVOICES & TERMS

PAYMENTS

Invoices will be e-mailed monthly for services rendered to date and full payment is due within 30 days. If we do not receive payment within 45 days, we reserve the right to stop work on the project until such payment is received. We ask that you notify MOYA immediately of any amounts invoiced that are either unclear or in dispute so that together we can resolve such issue. Project related materials and deliverables will not be provided unless the account is current.

TERMS AND CONDITIONS - OUR RELATIONSHIP

This agreement can only be modified in writing. This agreement cannot be assigned without the express written consent of all parties. Confirmation by electronic mail can satisfy the written requirements expressed in this paragraph. This agreement is particular to the parties and is not intended to inure to the benefit of any individual or entity who is not a party hereto.

RESPONSIBILITIES OF MOYA

We will perform our services as an independent contractor and will be responsible for the means and methods of providing our services. MOYA will provide our services in accordance with the standard of care exercised by architects currently practicing in the same locality under the same or similar circumstances. Client acknowledges that code and regulatory changes, and changes in interpretations of the same, happen from time to time and that MOYA's work is governed by the standard of care. MOYA will promptly and regularly advise you as to the status of the project and any actual or anticipated problems.

CLIENT'S RESPONSIBILITIES

Client shall designate an authorized project representative. You or such authorized representative shall provide full information regarding requirements of the project in a timely manner, according to the project schedule. They shall also examine the documents submitted by MOYA and shall render decisions pertaining thereto promptly, according to the project schedule, if provided reasonable time to make such examinations and render such decisions. If MOYA should be delayed in the progress of services due to Client, a Representative of the Client, the ownership entity or any of the project vendors or consultants not retained by MOYA, our schedule may extend by the length of such delay.

RISK ALLOCATION

In recognition of the relative risks, rewards, and benefits of the project to both the client and MOYA, the risks have been allocated such that the client agrees that, to the fullest extent permitted by law, our total liability to the client for any and all injuries, claims, losses, expenses, and /or damages arising out of this or relating to this agreement from any cause or causes, shall not exceed the errors and omissions insurance coverage amount, such causes include, but are not limited to, negligence, errors, omissions, strict liability, breach of contract, and/ or breach of warranty, whether express or implied.

OWNERSHIP OF WORK PRODUCT

The plans, construction documents and specifications, and related items that MOYA will prepare, are instruments of our professional service and will remain the sole property of MOYA. Contingent upon payment of all amounts due and owing hereunder, MOYA conveys a contingent non-exclusive license to use such instruments of professional service for the project described herein. In the event the Client uses such instruments for other additions, changes, alterations of other work on future projects at the project site, the Client agrees to indemnify and hold MOYA harmless from all damages or claims arising from such use, including but not limited to attorney's fees and costs.

PROJECT CREDIT

The Client agrees to credit MOYA Design Partners, LLC in all marketing, promotional or advertising materials related to the design of the project.

INDEMNIFICATION

The Client, successors and assignees and its Mortgagee, if any, agree to indemnify, defend, and hold harmless MOYA, its consultants, and employees, successors, and assignees from and against any and all losses, claims, actions, proceedings, demands, violations, fines, penalties, interest, injuries, damages, cost, and expenses of whatever nature (including, but not limited to, reasonable attorneys' fees, additional design fees and consulting fees).

CHOICE OF LAW AND FORUM

In the event of termination by Client, MOYA will be entitled to compensation for services rendered and costs incurred up until such notice is received and MOYA shall also be entitled to recover reasonable costs and expenses associated with the termination. In the event of a wrongful termination by Client, or in the event MOYA terminates the agreement for cause, MOYA shall also be entitled to recover lost profits on the uncompleted portion of the work.

The Client, successors and assignees and its Mortgagee, if any, agree to indemnify, defend, and hold harmless MOYA, its consultants, and employees, successors, and assignees from and against any and all losses, claims, actions, proceedings, demands, violations, fines, penalties, interest, injuries, damages, cost, and expenses of whatever nature (including, but not limited to, reasonable attorneys' fees, additional architectural fees and consulting fees.)

This agreement shall be governed and interpreted according to the laws of the District of Columbia. In the event of litigation arising hereunder, the forum for litigation shall be in the state or federal courts of Washington, DC.

ACCEPTANCE

If this proposal meets your approval, please indicate this on the line below and return a sign copy for our records. Please do not hesitate in calling me should you have any questions or comments.

We appreciate the opportunity to continue working with you and we are very excited to be part of this project.

[Signatures on next page]

SIGNATURES:

Hewan Mengistu
First Choice Daycare, LLC
Date:

A handwritten signature in black ink, appearing to read 'Adrian Saunders', with a long horizontal flourish extending to the right.

Adrian Saunders
Project Manager, Moya Design Partners, LLC
Date: April 28, 2023



Divkov1 Remodeling LLC

Divkov1 LLC
DCRA License#: 410515000386
1716 Sturbridge Place
Crofton, MD 21114
Contact: Dusan Ivkovic
240 422 9772

FIRST CHOICE DAYCARE LLC PRELIMINARY BUDGET

Project Address: 1000 Florida Ave NE
Washington DC 20002

Architect: Moya Design Partners
1308 19th Street NW
Washington, DC 20036

General Contractor: Divkov1 LLC
1716 Sturbridge Place
Crofton, Maryland 21114

Date: June 23, 2023

Usable Area: 2041 SQFT

Schedule of Values

Schedule of Values	Project Cost		Project Cost per SQ FT
General Condition		\$30,676.23	\$15.03
Site Work		\$5,306.60	\$2.60
Concrete		\$5,612.75	\$2.75
Masonry		\$2,449.20	\$1.20
Architectural Woodwork		\$13,633.88	\$6.68
Doors, Frames, and Hardware		\$5,306.60	\$2.60
Windows		\$4,347.33	\$2.13
Drywall and ACT		\$34,839.87	\$17.07
Carpet and Flooring		\$17,430.14	\$8.54
Paint		\$9,919.26	\$4.86
Building Specialties		\$3,408.47	\$1.67
Appliances		\$9,041.63	\$4.43
Plumbing		\$61,903.53	\$30.33
HVAC		\$38,513.67	\$18.87
Electrical		\$42,228.29	\$20.69
Fire Protection and Sprinkler System		\$31,329.35	\$15.35
Subtotal		\$315,946.80	\$154.80
Overhead 10%		\$31,594.68	\$15.48
Profit 5%		\$15,797.34	\$7.74
Total Preliminary Budget		\$363,338.82	\$178.02

Financials

1. Financial Statement
2. 2022 Tax Returns
3. Chase Bank Statement
4. TD Bank Statement



FIRST CHOICE DAY CARE LLC FINANCIAL STATEMENT

JANUARY 01- MAY 31, 2023

Prepared by: Mekuria Negia, BA

MARK ACCOUNTING FIRM

6715 LITTLE RIVER TRUN PIKE Suit# 204

ANNANDALE, VA 22003

FIRST CHOICE DAY CARE LLC
Profit and Loss statement
For the Year Ended January - May 31 , 2023
EIN: 84-3942786

INCOME

Sales (Total Income) \$ 89,397.20

Cost of Merchandise Sold 0.00

Gross Profit \$ 89,397.20

OPERATING EXPENSES

Adertazing Expenses \$ 118.32

Auto Expense \$ 174.10

Business License \$ 345.00

Computer & Software \$ 715.48

Kids Toys & Books \$ 2,875.18

Donation/Contribution \$ 295.00

Entertainment \$ 1,585.63

Fuel \$ 126.16

insurance Expense \$ 2,299.47

Inspection & Quality control \$ 271.81

Food & Snacks Expense \$ 2,833.72

Medical Expenses \$ 251.82

Office Supplies \$ 34.03

Professional fee \$ 2,060.00

Pest Control \$ 159.00

Payroll Expenses \$ 35,340.90

Postage & Delivery \$ 36.02

Rent Expense \$ 17,500.00

Repair & Maintanance \$ 168.82

Travel Expenses \$ 454.95

Training Expenses \$ 254.34

Telephone & Internet Exp \$ 1,666.35

Tax \$ 3,743.00

Utility \$ 1,695.28

Total Operating Expenses \$ 75,004.38

Net Operating Income \$ 14,392.82



6/13/2023

Prepared by: Mekuria Negia, BA.
CEO
mekuriam@hotmail.com

FIRST CHOICE DAY CARE LLC
BALANCE SHEET
MAY 31,2023

Asset

Cash in Bank Account	\$ 26,507.88
Computers & Books	20,000.00
Day care Furniture	79,965.22

Total Asset	<u><u>\$ 126,473.10</u></u>
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Liabilities & Equity

Long trem liabilities	<u>\$ 1,888.04</u>
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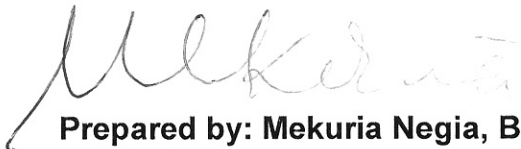
Total Liabilities	<u><u>\$ 1,888.04</u></u>
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Owner's Equity

Equity	\$ 110,192.24
Net Income	\$ 14,392.82

Total Equity	<u><u>\$ 124,585.06</u></u>
---------------------	-----------------------------

Total Liabilities & Equity	<u><u>\$ 126,473.10</u></u>
---------------------------------------	-----------------------------



Prepared by: Mekuria Negia, BA.
CEO
mekuriam@hotmail.com

6/13/2023

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial HEWAN A		Last name MENGISTU		Your social security number 560-67-9567	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 511 FLORIDA AVE NE				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. WASHINGTON				State DC	
				ZIP code 20002	
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	
	b Household employee wages not reported on Form(s) W-2	1b	
	c Tip income not reported on line 1a (see instructions)	1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e Taxable dependent care benefits from Form 2441, line 26	1e	
	f Employer-provided adoption benefits from Form 8839, line 29	1f	
	g Wages from Form 8919, line 6	1g	
	h Other earned income (see instructions)	1h	
	i Nontaxable combat pay election (see instructions) 1i		
	z Add lines 1a through 1h	1z	

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2a Tax-exempt interest 2a	b Taxable interest 2b
	3a Qualified dividends 3a	b Ordinary dividends 3b
	4a IRA distributions 4a	b Taxable amount 4b
	5a Pensions and annuities 5a	b Taxable amount 5b
	6a Social security benefits 6a	b Taxable amount 6b

Standard Deduction for- ● Single or Married filing separately, \$12,950 ● Married filing jointly or Qualifying surviving spouse, \$25,900 ● Head of household, \$19,400 ● If you checked any box under Standard Deduction, see instructions.	c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7
	8 Other income from Schedule 1, line 10	8 51,230
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 51,230
	10 Adjustments to income from Schedule 1, line 26	10 3,559
	11 Subtract line 10 from line 9. This is your adjusted gross income	11 47,671
	12 Standard deduction or itemized deductions (from Schedule A)	12 12,950
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13 6,944
	14 Add lines 12 and 13	14 19,894
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 27,777

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> . . .	16	3,128
17	Amount from Schedule 2, line 3	17	462
18	Add lines 16 and 17	18	3,590
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	3,590
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	7,117
24	Add lines 22 and 23. This is your total tax	24	10,707

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2022 estimated tax payments and amount applied from 2021 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	0

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid . . .	34	0
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	0
b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>		
36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	11,089
38	Estimated tax penalty (see instructions)	38	382

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions				<input type="checkbox"/> Yes. Complete below.	<input checked="" type="checkbox"/> No
Designee's name	Phone no.	Personal identification number (PIN)	<div></div>		<div></div>

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
91246	01-29-2023	MANAGER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no. 619-665-3732	Email address		

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
MEKURIA NEGIA	06-16-2023	P00455156	
Preparer's name	Phone no.		
MEKURIA NEGIA	703-256-9113		
Firm's name			
MARK TAX SERVICES			
Firm's address			
6715 LITTLE RIVER TNPk 204 Annandale, VA 22003			Firm's EIN

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2022)

EEA

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

HEWAN A MENGISTU

Your social security number

560-67-9567

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	50,371
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . .	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	859
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	859
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	51,230

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	3,559
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	3,559

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

HEWAN A MENGISTU

Your social security number

560-67-9567

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	462
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	462

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	7,117
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2022

EEA

Part II Other Taxes *(continued)*

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:	17a		
b	Recapture of federal mortgage subsidy. If you sold your home see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount: _____	17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Reserved for future use		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	7,117

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor HEWAN A MENGISTU		Social security number (SSN) 560-67-9567
A Principal business or profession, including product or service (see instructions) CHILD CARE SERVICES		B Enter code from instructions
C Business name. If no separate business name, leave blank. FIRST CHOICE DAYCARE LLC		D Employer ID number (EIN) (see instr.) 84-3942786
E Business address (including suite or room no.) 511 FLORIDA AVE NE City, town or post office, state, and ZIP code WASHINGTON, DC 20002		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2022, check here		<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	240,762
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	240,762
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3.	5	240,762
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	19,024
7 Gross income. Add lines 5 and 6	7	259,786

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	2,170	18 Office expense (see instructions) . .	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans . .	19	
10 Commissions and fees . . .	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment . .	20a	
12 Depletion	12		b Other business property	20b	40,993
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	15,500	21 Repairs and maintenance	21	1,536
14 Employee benefit programs (other than on line 19) . . .	14		22 Supplies (not included in Part III) . .	22	
15 Insurance (other than health)	15	9,776	23 Taxes and licenses	23	21,991
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	2,846
17 Legal and professional services	17		25 Utilities	25	4,008
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48) . . .	27a	110,595
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28	209,415			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	50,371			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	50,371			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Go to **www.irs.gov/ScheduleSE** for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022
Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

HEWAN A MENGISTU

Social security number of person
with self-employment income

560-67-9567

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b ()
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	50,371
3 Combine lines 1a, 1b, and 2	3	50,371
4 a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	46,518
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	46,518
5 a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6 Add lines 4c and 5b	6	46,518
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022	7	147,000
8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11	8a	
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	147,000
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124).	10	5,768
11 Multiply line 6 by 2.9% (0.029)	11	1,349
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	7,117
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	3,559

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$9,060, **or (b)** your net farm profits² were less than \$6,540.

14 Maximum income for optional methods	14	6,040
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,040. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income⁴, **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Premium Tax Credit (PTC)

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8962 for instructions and the latest information.**2022**Attachment
Sequence No. **73**

Name shown on your return

Your social security number

HEWAN A MENGISTU**560-67-9567****A** You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box. ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size. See instructions	1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	47,671
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b. See instructions	3	47,671
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	12,880
5	Household income as a percentage of federal poverty line (see instructions)	5	370 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0775
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	3,695
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	308

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☒ **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32 column C)
12 January						
13 February	841	609	308	301	301	343
14 March	841	609	308	301	301	343
15 April	841	609	308	301	301	343
16 May	841	609	308	301	301	343
17 June	841	609	308	301	301	343
18 July	841	609	308	301	301	343
19 August	841	609	308	301	301	343
20 September	841	609	308	301	301	343
21 October	841	609	308	301	301	343
22 November	841	609	308	301	301	343
23 December	841	609	308	301	301	343
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here . .					24	3,311
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here . .					25	3,773
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	462
28	Repayment limitation (see instructions)	28	1,400
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	462

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8962** (2022)

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.**2022**Attachment
Sequence No. **179**

Name(s) shown on return

HEWAN A MENGISTU

Business or activity to which this form relates

FIRST CHOICE DAYCARE L

Identifying number

560-67-9567**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	
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	
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 smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 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 2023. 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	15,500

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 2022	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 2022 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						
d 10-year property						
e 15-year property						
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			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	15,500
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	

For Paperwork Reduction Act Notice, see separate instructions.

**Worksheet B
Form 1040**

Name(s) as shown on return

Earned Income Credit (EIC) - Line 27

(Keep for your records)

2022

Tax ID Number

HEWAN A MENGISTU**560-67-9567****Use this worksheet if you answered "Yes" to Step 5, question 2.**

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1			
Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE	1a. Enter the amount from Schedule SE, Part I, line 3.	1a	50,371
	b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.	1b	
	c. Combine lines 1a and 1b.	1c	50,371
	d. Enter the amount from Schedule SE, Part I, line 13.	1d	3,559
	e. Subtract line 1d from line 1c.	1e	46,812
Part 2			
Self-Employed NOT Required To File Schedule SE	2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.		
	a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	2b	
	c. Combine lines 2a and 2b.	2c	
<i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i>			
Part 3			
Statutory Employees Filing Schedule C	3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	3	
Part 4			
All Filers Using Worksheet B	4. Combine lines 1e, 2c, and 3. This is your total self-employed income.	4	46,812

Need more information or forms? Visit IRS.gov.

QBI Explanation Worksheet

Form 1040

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

HEWAN A MENGISTU

560-67-9567

Name of business activity

Schedule C: FIRST CHOICE DAYCARE LLC

	As reported	As allowed on 1040 after limitations
1. Ordinary business income (loss)	50,371	50,371
2. Rental income (loss)		
3. Royalty income (loss)		
4. Section 1231 gain (loss)		
5. Other income (loss)		
6. Section 179 deduction		
7. Other deductions		
8. Deduction for half of SE tax		3,559
9. Self-employed health insurance deduction		
10. Self-employed pension deduction		
11. QBI amount carried to Form 8995 / 8995-A		46,812
12. W-2 wages carried to Form 8995 / 8995-A		
13. UBIA of qualified property carried to Form 8995 / 8995-A		155,000
14. Section 199A REIT dividends		
15. 199(A)(g) deduction		
16. QBI allocable to cooperative payments		
17. W-2 wages allocable to cooperative payments		

The income amount from line 11 will show on one of the following lines, depending on circumstances:

- ☒ Form 8995, line 1
- ☐ Form 8995-A, line 2
- ☐ Form 8995-A, Schedule A, line 2
- ☐ Form 8995-A, Schedule A, line 16
- ☐ Form 8995-A, Schedule B, line 3
- ☐ Form 8995-A, Schedule C, line 1

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

Depreciation Detail Listing

FIRST CHOICE DAYCARE LLC

2022

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

HEWAN A MENGISTU

Social security number / EIN

560-67-9567

* = Item is included in UBI A for Section 199A calculations. See "UBIA" in lower right corner.

No.	Description	Date	Cost	Salvage	Business %	Sec. 179	Depr. Basis
1	FURNITURE BUSINESS SE	01-01-2020	155,000*		100.00		155,000
Totals			155,000				155,000

Land Amount =

Net Depreciable Cost =

155,000

No.	Life	Method	Rate	Prior exp	Accum dep	Current	Bonus depreciation	AMT Current
1	10	SL HY	10		31,000	15,500		15,500
Totals					31,000	15,500		15,500

ST ADJ:

UBIA:

155,000

FOR TAX YEAR 2022

HEWAN A MENGISTU

MARK TAX SERVICES

6715 LITTLE RIVER TNPk 204

Annandale, VA 22003

(703)256-9113

MARK TAX SERVICES

6715 LITTLE RIVER TNPK 204
Annandale, VA 22003
MEKURIAM@HOTMAIL.COM
Phone: (703)256-9113 | Fax: (703)256-9114

June 16, 2023

Hewan A Mengistu
511 Florida Ave NE
Washington, DC 20002

Hewan A Mengistu:

Below is a summary of your 2022 tax year.

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$11,089 Balance Due	Mail a check
District of Columbia Income Tax	Zero Due	
District of Columbia Franchise Tax	\$3,743 Balance Due	Mail a check

The following returns were e-filed and accepted:

- * Federal Income Tax - accepted April 20, 2023
- * District of Columbia Income Tax - accepted April 20, 2023

Sign and date these returns and mail them on or before the filing deadline to the address provided:

District of Columbia Franchise Tax

Office of Tax and Revenue
P.O. Box 96193
Washington, DC 20090-6193

Mail payment on or before due date to the following address:

Federal Income Tax

Internal Revenue Service
P.O. Box 931000
Louisville, KY 40293-1000

District of Columbia Franchise Tax

Office of Tax and Revenue
P.O. Box 96165
Washington, DC 20090-6165

Sincerely,

Mekuria Negia
MARK TAX SERVICES

1040

Individual Diagnostic Summary

2022

Name(s)

HEWAN A MENGISTU

Social Security No.

560-67-9567

Spouse SSN No.

Mailing Address:

511 FLORIDA AVE NE
WASHINGTON, DC 20002

Taxpayer

Daytime Phone: 619-665-3732

Evening Phone:

Cell Phone:

Taxpayer email:

Spouse email:

Spouse

Resident State: DC

Date of Birth: Taxpayer 09-27-1969

Spouse

Dependent Information: (*If more than 5 dependents see last page of summary)

Name	SSN	Relationship	Date of Birth	Dependent Status
------	-----	--------------	---------------	------------------

Preparer: MEKURIA NEGIA

Invoice #:

Date: 06-16-2023

Return Information Form Type: 1040

Item on Return	2022 Federal	2021 Federal (If available)
Filing Status	1	1
Exemptions (suspended until tax year 2025)	N\A	N\A
Total Income	51,230	49,111
AGI	47,671	45,811
Deductions	12,950	12,850
Taxable Income	27,777	26,369
Tax (before credits)	3,590	2,966
Tax Rate Percentage	12	12
SE Tax	7,117	6,600
Tax (after credits)	3,590	2,966
EIC		
Additional CTC		
Overpayment		
Refund		
Refund Applied to ES		
Balance Due	11,089	1,431

Form of Refund/Payment: The client will be sending a check to the IRS.

State/City Information (* If more than 8 states see last page of summary)

T/S/J	State/City	AGI	Taxable Income	Tax	Refund/ (Balance Due)
	DC 30	259,786	45,371	3,743	(3,743)
T	DC40	2,300	(10,650)		

2022 D-40 SUB Individual
Income Tax Return

2 2 0 4 0 4 S 1 1 0 2 4

SOFTWARE DEVELOPER USE ONLY VENDOR ID# 1024

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal informationMark if: Filing an **Amended return**. See instructions.

Your telephone number

6196653732

Mark if
DeceasedYour taxpayer identification number (TIN) **and**

Date of Birth (MMDDYYYY)

560679567

09271969

Spouse's/registered domestic partner's TIN **and**

Date of Birth (MMDDYYYY)

Your first name

M.I.

Last Name

HEWAN

A

MENGISTU

Spouse's/registered domestic
partner's first name

M.I.

Last name

Home address (number, street and suite/apartment number if applicable)

511 FLORIDA AVE NE

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

City

WASHINGTON

State

DC

Zip Code + 4

20002

Email Address

Filing Status1 **Mark only one:** ☒ Single, Married filing jointly, Married filing separately, Dependent claimed by someone else

Married filing separately on same return Enter combined amounts for Lines 5-43. See instructions.

Registered domestic partners filing jointly or filing separately on same return. *Enter combined amounts for Lines 5-43. See instructions.*Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*Qualifying widow(er) with dependent child. *Enter qualifying dependent and/or non-dependent information on Schedule S.*2 **Mark if you are:** Part-year resident in DC from (MMDDYYYY) to (MMDDYYYY) See instructions.3 *Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year? If no, or if claiming an exemption, complete Schedule HSR (see instructions).* Yes ☒ No

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income InformationRound cents to nearest dollar. If amount is zero, leave line
if blank; minus, enter amount and check box.

a Wages, salaries, unemployment compensation and/or tips, <i>see instructions.</i>	Mark if loss	a	50371.00
b Business income or loss, <i>see instructions.</i>	Mark if loss	b	50371.00
c Capital gain or loss.	Mark if loss	c	.00
d Rental real estate, royalties, partnerships, etc.	Mark if loss	d	.00

Computation of DC Gross and Adjusted Gross Income

4 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. Mark if loss 4 47671.00

Enter your last name **MENGISTU**
 Enter your TIN **560679567**

**Additions to DC Income**

5 Franchise tax deducted on federal forms, <i>see instructions</i> .	5	.00
6 Other additions from DC Schedule I, Calculation A, Line 9.	6	.00
7 Add Lines 4, 5 and 6.	Mark if loss 7	47671 .00

Subtractions from DC Income

8 Part year residents, enter income received during period of nonresidence, <i>see instructions</i> .	8	.00
9 Taxable refunds, credits or offsets of state and local income tax.	9	.00
10 Taxable amount of social security and tier 1 railroad retirement.	10	.00
11 Income reported and taxed this year on a DC franchise or fiduciary return.	11	45371 .00
12 DC and federal government survivor benefits, <i>see instructions</i> .	12	.00
13 Unemployment Insurance Benefits, <i>see instructions</i> .	13	.00
14 Other subtractions from DC Schedule I, Calculation B, Line 16.	14	.00
15 Total subtractions from DC income, Lines 8-14.	15	45371 .00
16 DC adjusted gross income, Line 7 minus Line 15.	Mark if loss 16	2300 .00

17 Deduction type. *Take the same type as you took on your federal return. Fill in which type* Standard ☒ or Itemized ☐
See instructions for amount to enter on Line 17.

18 DC deduction amount.	18	12950 .00
-------------------------	----	-----------

19 DC taxable income. Subtract Line 18 from Line 16.	Mark if loss <input checked="" type="checkbox"/> 19	10650 .00
--	---	-----------

20 Tax. <i>If Line 19 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.</i> Fill in <input type="checkbox"/> if filing separately on same return. <i>Complete Calculation J on Schedule S.</i>	20	0 .00
---	----	-------

21 Credit for child and dependent care expenses 0.00 X .32 <i>From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441</i>	21	0 .00
---	----	-------

22 Non-refundable credits from DC Schedule U, Part 1a, Line 7. <i>Attach Schedule U.</i>	22	.00
--	----	-----

23 Total non-refundable credits. <i>Add Line 21 and Line 22.</i>	23	.00
--	----	-----

24 Subtract Line 23 from Line 20. <i>If less than zero, enter zero.</i>	24	0 .00
---	----	-------

25 DC Health Care Shared Responsibility. <i>See instructions. If fully covered or fully exempt, enter zero.</i>	25	0 .00
---	----	-------

26 Total tax and DC Health Care Shared Responsibility. <i>Add Line 24 and Line 25.</i>	26	0 .00
--	----	-------

DC Earned Income Tax Credit

27a Enter the number of qualified EITC children. 0	27b Enter earned income amount	27b	.00
---	--------------------------------	-----	-----

27c For filers with qualifying children. Enter federal EIC 0 .00 X .70 Enter result >	27d	.00
---	-----	-----

27e For filers without qualifying children. <i>See instructions for special calculations.</i> Enter result >	27e	.00
---	-----	-----

28 Property Tax Credit. <i>From your DC Schedule H; attach a copy.</i>	28	.00
--	----	-----

Enter your last name

MENGISTU

Enter your TIN

560679567



2 2 0 4 0 4 S 3 1 0 2 4

29	Refundable credits from DC Schedule U, Part 1b, Line 3. <i>Attach Schedule U.</i>	29	.00
30	Total refundable credits. <i>Add Line 27d or 27e through Line 29</i>	30	.00
31	DC income tax withheld <i>shown on Forms W-2 and 1099. Attach these forms.</i>	31	.00
32	2022 estimated income tax payments and amount applied from 2021 return.	32	.00
33	Tax paid with FR-127 Extension of Time to File.	33	.00
34	If this is an amended 2022 return, enter payments made with original 2022 D-40 return.	34	.00
35	If this is an amended 2022 return, enter refunds requested with original 2022 D-40 return.	35	.00
36	Total payments and refundable credits. <i>Add Line 30 through Line 34. (Do not include Line 35).</i>	36	.00
37	Tax Due. <i>Subtract Line 36 from Line 26.</i>	37	.00
38	Amount Overpaid. <i>Subtract Line 26 from Line 36.</i>	38	.00
39	Amount to be applied to your 2023 estimated tax.	39	.00
40	Underpayment Interest. Check here and attach Form D-2210.	40	.00
41	Contribution amount from Schedule U, Part II, Line 5. <i>(Cannot exceed amount on Line 38)</i>	41	.00
42	Total Amount Due. <i>Add Lines 37, 40 and 41.</i>	42	.00
43	Net Refund. <i>Subtract total of Lines 39, 40 and 41 from Line 38.</i>	43	.00
	Will this refund go to an account outside the U.S.? Yes No <i>See instructions.</i>		
44	Fill in _____ if either spouse is claiming injured spouse allocation. You must attach Form DC-8379.		

Refund Options: For information on the tax refund card and Program limitations, see instructions or visit our website: [MyTax.DC.gov](https://mytax.dc.gov)

Make **one** refund choice: Direct deposit or Reliacard (See instructions) or Paper check

Direct Deposit. *To have your refund deposited to your* **Checking or** **Savings** account, *fill in and enter bank routing and*

account numbers. See instructions.

Routing Number Account Number

Fill in _____ if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third party designee *To authorize another person to discuss this return with OTR, mark here* *and enter the name and phone number of that person*

Designee's Name

Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature

Date

06162023

Preparer's signature

MEKURIA NEGIA

Date

06162023

Spouse's/registered domestic partner's signature if filing jointly
or separately on same return

Date

Preparer's Tax Identification Number (PTIN)

P00455156

PTIN telephone number

7032569113

* Pursuant to the "Earned Income Tax Credit as Basic Income Amendment Act of 2021", for tax year 2022, eligible EITC taxpayers with qualified children may have a portion of their EITC paid in 11 monthly payments. If you are a taxpayer receiving monthly EITC payments, OTR will calculate the distribution of your net refund amount for you and your initial lump sum payment received will differ from the Line 43 Net Refund amount. OTR shall send a notice to every individual whose refund, or any portion thereof, will be paid in monthly refund payments pursuant to the Act.

Eligible DC EITC part-year taxpayers with qualifying children, eligible DC EITC taxpayers without a qualifying child, and Schedule N DC Non-Custodial Parent EITC claimants will NOT have a portion of their EITC paid in monthly payments. They will receive their DC EITC refunds in one lump sum payment.

If you have selected the ReliaCard as your refund choice and are eligible to receive monthly EITC refund payments, please retain your U.S. Bank ReliaCard. Monthly payments will be reloaded onto the initial card that you received containing your initial lump sum refund payment.

All DC EITC credits are immediately subject to the offset provisions of DC Code § 47-4431.

2022 SCHEDULE S Supplemental Information and Dependents



2 2 0 4 0 0 S 3 1 0 2 4

SOFTWARE DEVELOPER USE ONLY

VENDOR ID# 1024

Unless instructed otherwise -

If you fill in any part of this schedule, attach it to your D-40.

Enter your last name.

MENGISTU

Enter your Taxpayer Identification Number (TIN)

560679567

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	
First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	
First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	
First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	
First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	
First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	
First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	
First name	M.I.	Last name	
Taxpayer identification number	Relationship	Date of Birth (MMDDYYYY)	

Head of household filers or qualifying widow(er)
Do not enter your information

TIN of qualifying non-dependent person

Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person

M.I.

Last name

2022 SCHEDULE S PAGE 2

Last name and TIN MENGISTU

560679567



2 2 0 4 0 0 S 4 1 0 2 4

Calculation G-1 Computation of Standard Deduction

*If you were born before January 2, 1958, you are considered to be age 65 at the end of 2022

Calculation G-1 must be completed and submitted with the return except for dependent filers

a	Basic standard deduction amount. <i>See instructions.</i>	a	12950 .00
b	Enter 1 if you are age 65 or over*	b	
c	Enter 1 if you are blind.	c	
d	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over*	d	
e	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind.	e	
f	Total number of additions to standard deductions. <i>Add Lines b through e.</i>	f	
g	Additional standard deduction amount. <i>Multiply 1,400 (1,750 if single or head of household) by number on Line f. See instructions.</i>	g	0 .00
h	Total standard deduction. <i>Add Lines a and g, enter here and on D-40, Line 18.</i>	h	12950 .00
i	Total number of dependents.	i	

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Do not combine amounts until Line i.

		You	Your spouse/registered domestic partner
a	Federal adjusted gross income	a	
	<i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>		
b	Total additions to federal adjusted gross income	b	
	<i>Enter each person's portion of additions entered on D-40, Lines 5 and 6.</i>		
c	Add Lines a and b.	c	
d	Total subtractions from federal adjusted gross income	d	
	<i>Enter each person's portion of subtractions entered on D-40, Line 15.</i>		
e	DC adjusted gross income Subtract Line d from Line c.	e	
f	Deduction amount. Enter each person's portion of the amount entered on D-40, Line 18 (You may allocate this amount as you wish.)	f	
g	Taxable income. Subtract Line f from Line e.	g	
h	Tax. If Line g is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation I in instructions.	h	
i	Add the amounts on Line h, enter here and on D-40, Line 20.	i	Total tax

List TINs associated with income reported and taxed on Franchise and Fiduciary Returns for the amount listed on D-40, Line 11.

a	843942786	b	c
d		e	f
g		h	i

2022 D-40E SUB
District of Columbia Individual Income Tax
Declaration for Electronic Filing

IRS Declaration Control Number (DCN) 00-546303-00141-3

Your First name and initial Last name Taxpayer Identification Number (TIN)
HEWAN A MENGISTU 560679567

Spouse's/Registered domestic partner's First name and initial Last name Spouse's TIN

Present Home Address (number, street and suite/apartment number if applicable) Federal Filing Status
511 FLORIDA AVE NE 1

City, Town, and State Zip Code + 4 District of Columbia Filing Status
WASHINGTON DC 20002 1

PART I - TAX RETURN INFORMATION

PLEASE ENTER WHOLE DOLLAR AMOUNTS

1. DC Adjusted Gross Income, Form D-40, Line 16	2300.00
2. Total Tax, Form D-40, Line 26	.00
3. DC Income Tax Withheld, Form D-40, Line 31	.00
4. Total Amount Due, Form D-40, Line 42	.00
5. Net Refund, Form D-40, Line 43	.00

PART II - REFUND METHOD

Direct Deposit

ReliaCard

Paper Check

For Direct Deposit or Direct Debit enter the following information:

6. Routing Number* *Routing Number must be nine digits and the first two must be 01 through 12 or 21 through 32.

7. Account Number

8. Type of Account Checking Savings

PART III - DECLARATION OF TAXPAYER

Under penalties of perjury, I/we declare that I/we have examined a copy of my/our electronic individual income tax return and accompanying schedules and statements for the 2022 tax year, and to the best of my knowledge and belief, it is true, correct and complete. I/we further declare that the amounts in Part I above are the amounts from my/our electronic income tax return. I consent to allow my/our intermediate service provider, transmitter, or electronic return originator (ERO) to send my/our return to the District of Columbia (DC). I/we authorize DC and its designated financial institution to initiate an ACH electronic funds withdrawal (direct debit). Refunds cannot be direct deposited and payments cannot be transmitted to or from a financial institution outside of the U.S. The authorization is valid for this transaction only.

06162023
Your Signature Date

Spouse's Signature Date

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the individual income tax return and that the entries on D40-E are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with DC. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above individual income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

06162023
ERO's Signature Date

P00455156
TIN

Paid Preparer's Signature Date

TIN

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.

2022 Schedule HSR SUB
DC Health Care
Shared Responsibility



SOFTWARE DEVELOPER USE ONLY VENDOR ID # 1024

Unless instructed otherwise - if you fill
any part of this schedule, attach it to your D-40

Personal information

Your daytime telephone number 6196653732

Your taxpayer identification number (TIN) 560679567 and Date of Birth (MMDDYYYY) 09271969

Spouse's/registered domestic partner's TIN and Date of Birth (MMDDYYYY)

Your first name HEWAN M.I. A Last name MENGISTU

Spouse's/registered domestic partner's first name M.I. Last name

Mailing address (number, street and suite/apartment number if applicable)
511 FLORIDA AVE NE

City WASHINGTON State DC Zip Code 20002

PART I Do you have qualifying health coverage?

- 1 Did you and, if applicable, all members of your health care shared responsibility family, have qualifying health coverage for every month in 2022?
- ☒ **Yes. STOP. You do not owe a health care shared responsibility payment and do not need to complete a Schedule HSR.**
No. If you answered No, complete Part II. (Enter zero on Line 25 of your D-40)

PART II Do you have an exemption?

- 2 Can someone else claim you as a dependent on their federal income tax return for 2022?
- Yes. Proceed to Part IV. See instructions.**
No.
- 3 Was your federal adjusted gross income below the applicable filing threshold for your filing status for 2022? See instructions.
- Yes. Proceed to Part IV. See instructions.**
No.
- 4 Was your federal adjusted gross income, reported on your D-40, Line 4 for 2022, equal to or less than \$30,169.80?
- Yes. Proceed to Part IV. See instructions.**
No.

If you answered Yes to any of questions 2 - 4, enter zero on Line 5 of your D-40. If not, continue by answering questions 5 - 6.

- 5 Do you affirm, under the penalties of perjury that you or any member of your health care shared responsibility family lacked qualifying health coverage in 2022 on the basis of a sincerely held religious belief during the entire taxable year?
- Yes. You must complete Part III before completing Part IV.**
No.
- 6 Are you claiming an exemption (other than a sincerely held religious belief) for at least one month for 2022 for yourself or any member of your health care shared responsibility family?
- Yes. You must complete Part III before completing Part IV.**
No.

After answering questions 5 - 6, complete Part IV to determine the amount to enter on line 25 of your D-40. If you answered yes to question 5 or 6, you must complete Part III.



Enter your last name **MENGISTU**

Enter your taxpayer identification number (TIN) **560679567**

PART III What coverage exemptions are you claiming for members of your shared responsibility family and for how many months? See instructions for exemption type(s).

Name of Individual	Taxpayer Identification Number (TIN)	Exemption Type	Number of Exempt Months Claimed
7 First name and M.I. Last name			
8 First name and M.I. Last name			
9 First name and M.I. Last name			
10 First name and M.I. Last name			
11 First name and M.I. Last name			
12 First name and M.I. Last name			

PART IV Complete the applicable worksheets before completing Part IV.

Round cents to nearest dollar.
If amount is zero, leave line blank.

13	Enter flat dollar amount (see Worksheet A-1, Line 5 or Worksheet A-2, Line 7)	13	0 .00
14	Enter the percentage income amount (see Worksheet B-1, Line 4 or Worksheet B-2, Line 14)	14	0 .00
15	Enter the larger of Line 13 or Line 14 (If Lines 13 and 14 are the same, enter that number.)	15	0 .00
16	Enter the District Average Bronze Plan Premium (see Worksheet C-1, Line 2 or Worksheet C-2, Line 2)	16	0 .00
17	Enter the smaller of Line 15 or Line 16 here and on D-40, Line 25	17	0 .00

DCWK_AGI	For your records only. Adjusted Gross Income Split Worksheet		2022 AGI FD / ST Summary	
Name(s) as shown on state return HEWAN A MENGISTU			Social Security Number 560-67-9567	
Federal 1040 Income and Adjustments	Federal		State	
	Col. A Taxpayer	Col. B Spouse	Col. A Taxpayer	Col. B Spouse
Federal 1040				
1 Wages, salaries, tips, etc.	1			
2b Taxable interest	2b			
3b Ordinary dividends	3b			
4b Taxable amount of IRA distributions	4b			
5b Taxable amount of Pensions and annuities	5b			
6b Taxable amount of Social security benefits	6b			
7 Capital gain or (loss)	7			
8 Other income from Schedule 1	8	51,230	51,230	
9 Total income (Sum of Lines 1-8)	9	51,230	51,230	
10 Adjustments to income from Schedule 1	10	3,559	3,559	
11 Adjusted Gross Income (line 9 - line 10)	11	47,671	47,671	
Schedule 1 - Additional Income				
1 Taxable refunds, credits, or offsets of state and local income taxes	1			
2a Alimony received	2a			
3 Business income or (loss)	3	50,371	50,371	
4 Other gains or (losses)	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5			
6 Farm income or (loss)	6			
7 Unemployment compensation	7			
8 Other income.	8	859	859	
10 Total Additional Income (Sum of lines 1-8)	10	51,230	51,230	
Schedule 1 - Adjustments to Income				
11 Educator Expenses	11			
12 Certain business expenses of reservists, performing artists, & fee-basis gov. officials	12			
13 Health savings account deduction	13			
14 Moving expenses	14			
15 Deductible part of self-employment tax	15	3,559	3,559	
16 Self-employed SEP, SIMPLE, and qualified plans	16			
17 Self-employed health insurance deduction	17			
18 Penalty on early withdrawal of savings	18			
19a Alimony paid	19a			
20 IRA deduction.	20			
21 Student loan interest deduction	21			
22 Reserved	22			
23 Archer MSA Deduction	23			
24 Other Deductions (see STWK_ADJ)	24			
26 Total Adjustments to income (Sum of lines 11-24)	26	3,559	3,559	

DC-COMP	Three-year State Tax Return Comparison			2022
Name(s) as shown on return HEWAN A MENGISTU				Taxpayer ID Number 560-67-9567
[State] Income Tax Return	2020	2021	2022	Difference 2021-2022
Filing Status			S	
Gross Income			47,671	47,671
Additions				
Subtractions			45,371	45,371
Exemptions				
Standard Deduction			12,950	12,950
Itemized Deduction				
Deductions				
Taxable Income			(10,650)	(10,650)
Actual State Income			(10,650)	(10,650)
State Income Tax				
Local Taxes				
Use Tax				
Contributions				
Income Tax Withheld				
Estimates and Extension payments				
Underpayment Penalty				
Overpayment Applied to Next Year				
Refund				
Balance Due				
Marginal tax rate			6.000000	6.000000
Effective tax rate				

2022 **D-30 SUB Unincorporated
Business Franchise Tax Return**

2 2 0 3 0 3 S 1 1 0 2 4

Taxpayer Identification Number (TIN)

843942786

Mark if: ☒ FEINMark if: ☐ SSN

Number of business locations

In DC 0

Outside DC 0

SOFTWARE DEVELOPER USE ONLY

VENDOR ID # 1024

Registered Business Name

FIRST CHOICE DAYCARE LLC

Tax period ending (MMDDYYYY)

12312022

Business Mailing address line #1

511 FLORIDA AVE NE

Business Mailing address line #2

Mark if: ☐ Amended ReturnMark if: ☐ Final ReturnMark if: ☐ Combined Report*

*You must fill in the Designated Agent info below

Mark if: ☐ Worldwide**

**Worldwide form must be filed with this return

City

WASHINGTON

State

DC

Zipcode +4

20002

Designated Agent Name

Designated Agent FEIN

Enter dollar amounts only. If amount is zero, leave line blank;
if minus, enter amount

GROSS INCOME

1	Gross receipts, minus returns and allowances		1	240762.00
2	Cost of goods sold (from D-30, Schedule A) and/or operations		2	0.00
3	Gross profit Line 1 minus Line 2	Mark if minus	3	240762.00
4	Dividends. Minus Subpart F income (attach statement)		4	0.00
5	Interest (attach statement showing calculations)		5	0.00
6	Gross rental income (attach statement)		6	0.00
7	Gross royalties (attach statement)		7	0.00
8a	Net capital gain (loss) (attach a copy of your federal Schedule D)	Mark if minus	8a	0.00
(b)	Ordinary gain (loss) from Part II, federal Form 4797 (attach copy)	Mark if minus	8b	0.00
9	Capital gains deferred on federal return due to investment in a federal Qualified Opportunity Fund		9	.00
10	Other income (loss) (attach a detailed statement)	Mark if minus	10	19024.00
11	Total gross income Add Lines 3 - 10	Mark if minus	11	259786.00
12	Salaries and wages (Do not include owner(s)/member(s))		12	.00
13	Repairs		13	1536.00
14	Bad debts (attach a copy of any statement filed with your federal return)		14	.00

15a Royalty payments made

.00

(b) Minus nondeductible payments to related entities

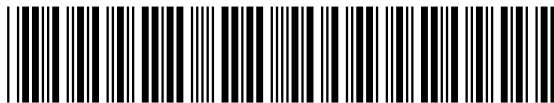
.00 = 15c

.00

DEDUCTIONS

16	Rent		16	40993.00
17	Taxes from Form D-30, Schedule C		17	21991.00
18a	Interest payments			.00
(b)	Minus nondeductible payments to related entities			.00 = 18c
19	Contributions and/or gifts from D-30, Schedule B		19	.00
20	Amortization (attach copy of your Federal Form 4562, Part VI)		20	.00
21	Depreciation (attach copy of your Federal Form 4562. Do not include any additional IRC 179 expenses or IRC 168(k) depreciation.)		21	15500.00

Taxpayer Name: HEWAN A MENGISTU



2 2 0 3 0 3 S 2 1 0 2 4

Taxpayer Identification Number 843942786

Enter dollar amounts only

TAXABLE INCOME

TAX, PAYMENTS AND CREDITS

22	Capital gains deferred due to DC approved investment in DC Qualified Opportunity Fund	22		.00
23	Other allowable deductions from D-30, Schedule G	23		129395.00
24	Total deductions. Add Lines 12-23	24		209415.00
25	Net income Line 11 minus Line 24	25	Mark if minus	50371.00
26	(a) Non-business income/state adjustment (attach statement)	26a	Mark if minus	.00
	(b) Minus: Related expenses (attach an allocation statement)	26b		.00
	(c) Subtract Line 26(b) from Line 26(a)	26c	Mark if minus	.00
27	Net income from trade or business subject to apportionment Line 25 minus Line 26(c)	27	Mark if minus	50371.00
28	DC apportionment factor from D-30 Schedule F, Col 3, Line 2 If Combined Report, from Combined Reporting Schedule 2A, Col. 3, Line 9	28		1.000000
29	Net income from trade or business apportioned to DC Multiply Line 27 by the factor on Line 28	29	Mark if minus	50371.00
30	Other income/deductions attributable to DC (attach statement)	30	Mark if minus	.00
31	Total DC net income (loss) Combine Lines 29 and 30	31	Mark if minus	50371.00
32	Salary for owner(s) / member(s) services from D-30, Schedule J, Column 4	32		.00
33	Exemption: Maximum is \$5000. Must enter days in DC. ▶ 33a 365 If fewer than 365 days in DC, see page instructions for amount to claim.	33		5000.00
34	Total taxable income before apportioned NOL deduction Line 31 minus total of Lines 32 and 33	34	Mark if minus	45371.00
35	Apportioned NOL deduction (Losses occurring for year 2000 and later.)* *(Losses occurring in tax year 2018 or later are limited to 80%. See instructions.)	35		.00
36	Total DC taxable income. Line 34 minus Line 35.	36	Mark if minus	45371.00
37	Tax 8.25% of Line 36	37		3743.00
38	Minus nonrefundable credits from Schedule UB, Line 20	38		.00
39	Total DC gross receipts from Line 4' from MTLGR worksheet	39		240762.00
40	Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.	40		3743.00
41	Payments:			
	(a) Tax paid, if any, with request for an extension of time to file	41a		.00
	(b) Tax paid, if any, with original return if this is an amended return	41b		.00
	(c) 2022 estimated franchise tax payments	41c		.00
	(d) Refundable credits from Schedule UB, Line 22	41d		.00
42	If this is an amended 2022 return, enter refund requested with original return.	42		.00
43	Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42	43		.00
44	Estimated tax interest (Fill in if D-2220 attached)	44		.00
45	Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside the U.S.? Yes No <input checked="" type="checkbox"/> See instructions	45		3743.00
46	Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46		.00
47	Amount you want to apply to your 2023 estimated franchise tax.	47		.00
48	Amount to be refunded. Line 46 minus Line 47.	48		.00

Taxpayer Identification Number 843942786

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).		0
2. Purchases		
Minus cost of items withdrawn for personal use	Enter result here ▶	
3. Cost of Labor.		
4. Material and supplies.		
5. Other costs (attach statement) - (Additional federal depreciation and additional IRC §179 expenses are not allowed.)		
6. Total of lines 1 through 5.		0
7. Inventory at end of year.		0
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.		0
Method of inventory valuation used <u>NONE</u>		

		TOTAL (Limited to 15% of net income - also enter on D-30, Line 19.)	

Type of Tax	Amount	Type of Tax	Amount
SCHEDULE C 1 TAXES	21991		
TOTAL			21991

*

Name and Address of Payee	Amount	Name and Address of Payee	Amount
TOTAL			

Rev. 10/2022

Taxpayer Name: HEWAN A MENGISTU

Taxpayer Identification Number 843942786



Schedule F - DC apportionment factor (See instructions)

Note: If this is a combined report do not use Schedule F to derive the apportionment factor for the group. Leave Schedule F blank. Use Combined Reporting Schedule 2A, Line 9 instead.

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places and truncate

	Column 1 TOTAL	Column 2 in DC	DC Apportionment Factor
1. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	240762.00	240762.00	(Column 2 divided by Column 1)
2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1. Enter on D-30, Line 28.			1.000000

Schedule G - Other allowable deductions

Nature of Deduction	Amount
SCHEDULE C 1 OTHER DEDUCTIO	129395
TOTAL (Also enter on D-30, Line 23.)	129395

Schedule H - Income not reported (claimed as nontaxable)
(See instructions.)

Nature of Income	Amount
TOTAL	

Schedule K - Disregarded Entities (Name and TIN for any single member limited liability company that is treated as a disregarded entity for District franchise tax purposes, whose income is included in the income reported on this return, and which is doing business in the District). (See instructions.)

Disregarded Entity Name	TIN

Third Party Designee To authorize another person to discuss this return with OTR, mark here

and enter the name and phone number of that person. See instructions

Designee's name

Phone number

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct, Declaration of paid preparer is based on the information available to the preparer.

PLEASE
SIGN
HERE

6196653732

Telephone number of person to contact

PAID
PREPARER
ONLY

Officer's signature

Title

Date

MEKURIA NEGIA

Preparer's signature (if other than taxpayer)

Date

MARK TAX SERVICES

Firm name

6715 LITTLE RIVER TNP 204

Firm address

ANNANDALE, VA 22003

Preparer's PTIN P00455156

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue, mark here

Email Address



2 2 0 3 0 3 S 5 1 0 2 4

Schedule I - BALANCE SHEETS (See Instructions.)**Schedule I - BALANCE SHEETS** (See Instructions.)

Beginning of Taxable Year

End of Taxable Year

		(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS	1. Cash				
	2. Trade notes and accounts receivable				
	(a) MINUS: Allowance for bad debts				
	3. Inventories				
	4. Gov't obligations: (a) U.S. and its instrumentalities . . .				
	(b) States, subdivisions thereof, etc. . .				
	5. Other current assets (attach statement)				
	6. Mortgage and real estate loans				
	7. Other investments (attach statement)				
	8. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	9. Depletable assets				
	(a) MINUS: Accumulated depletion				
LIABILITIES AND CAPITAL	10. Land (net of any amortization)				
	11. Intangible assets (amortizable only)				
	(a) MINUS: Accumulated amortization				
	12. Other assets (attach statement)				
	13. TOTAL ASSETS				
	14. Accounts payable				
	15. Mortgages, notes, bonds payable in less than 1 year . . .				
	16. Other current liabilities (attach statement)				
	17. Mortgages, notes, bonds payable in 1 year or more . . .				
	18. Other liabilities (attach statement)				
19. Capital stock					
20. TOTAL LIABILITIES AND CAPITAL					

Col. 1		Col. 2 Percentage of Time Devoted to this Business	Col. 3 Percentage of Ownership	Col. 4 Salary Claimed	Col. 5 Exemption Claimed	Col. 6 Net Loss DC Sources	Col. 7 Net Income (or Loss) from Outside DC	Col. 8 Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
Name and Address of Owner(s)/ Member(s)	Taxpayer Identification Number							
		%	%					
TOTAL								

Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)

50371

Taxpayer Identification Number 843942786

<p>1. During 2022, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service?</p> <p>Yes No</p> <p>If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue. See instructions for address.</p>	<p>2. PRINCIPAL BUSINESS ACTIVITY</p> <p>CHILD CARE SERVICES</p>	<p>3. DATE BUSINESS BEGAN</p>
	<p>4. IF BUSINESS HAS TERMINATED, STATE REASON</p>	<p>5. TERMINATION DATE</p>
	<p>6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)</p> <p>SOLE PROPRIETOR</p>	

7. Place where federal income tax return for period covered by this return was filed:

8. Name(s) under which federal return for period covered by this return was filed: HEWAN A MENGISTU

9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2022?	Yes	No	If no, please state reason:
---	-----	----	-----------------------------

10. Is this return reported on the accrual basis? Yes No If no, fill in the method used: ☒ Cash basis
 ☒ Other (specify)

11. Did you withhold DC income tax from the wages of your DC employees during 2022?	Yes	No	If no, state reason:	

12. Did you file a franchise tax return for the business with the District of Columbia for the year 2021?
If yes, enter name under which return was filed:

Yes	No	If no, state reason:

13. Does this return include income from more than one business conducted by the taxpayer?
(If yes, list businesses and net income (loss) of each.)

Yes	No
	<input checked="" type="checkbox"/>
<hr/>	
<hr/>	
<hr/>	

14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? Yes No
☐ ☒ _____
 (If yes, list names and addresses of the other businesses.)

15. (a) Is this business unitary with a partnership or another corporation? Yes No ☒ If yes, explain:

(b) Is this business unitary with a combined group?	Yes	No	If yes, explain:
		<input checked="" type="checkbox"/>	_____

16. Did you file an annual ballpark fee return? Yes No

Depreciation and Amortization
(Including Information on Listed Property)**2022**
AttachmentState **DC**

▶ See separate instructions. ▶ Keep for your records.

Name(s) shown on return

HEWAN A MENGISTU

Business or activity to which this form relates

SCHEDULE C - 1

Identifying number

560-67-9567

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	25,000
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	200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	25,000
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 smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 990	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 2023. 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	15,500

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 2022	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 2022 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						
d 10-year property						
e 15-year property						
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			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	15,500
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2022)



JPMorgan Chase Bank, N.A.
P O Box 182051
Columbus, OH 43218 - 2051

April 29, 2023 through May 31, 2023

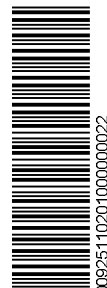
Account Number: **000000910856027**

CUSTOMER SERVICE INFORMATION

Web site: **Chase.com**
Service Center: **1-800-242-7338**
Para Espanol: **1-888-622-4273**
International Calls: **1-713-262-1679**
We accept operator relay calls

00092511 DRE 001 212 15223 NNNNNNNNNN 1 000000000 64 0000

FIRST CHOICE DAYCARE, LLC
511 FLORIDA AVE NE
WASHINGTON DC 20002-3439



00925110201000000022

CHECKING SUMMARY

Chase Business Complete Checking

	INSTANCES	AMOUNT
Beginning Balance		\$14,955.27
Deposits and Additions	12	9,600.00
ATM & Debit Card Withdrawals	7	-643.95
Ending Balance	19	\$23,911.32

Congratulations, we waived the \$15 Monthly Service Fee for this statement period, based on your qualifying activity.

How to Avoid the Monthly Service Fee (MSF)

If you meet any of the following qualifying activities for this Chase Business Complete CheckingSM account in a statement period, we will waive the \$15 MSF.

Here's the business activity we used to determine if you qualified for the MSF waiver:

- \$2,000 Minimum Daily Ending Balance: Your lowest daily ending balance was \$15,963.46.
- \$2,000 Chase Payment SolutionsSM Activity: \$0.00 was deposited into this account.
- \$2,000 Chase Ink[®] Business Card Activity: \$1,888.04 was your total Ink activity.

You can also avoid the MSF if you:

- Maintain a linked Chase Private Client CheckingSM account OR
- Meet Chase Military Banking requirements

For complete details on all requirements to avoid the MSF, please review the Additional Banking Services and Fees for Business Accounts at chase.com/business/disclosures or visit a Chase branch.

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
05/01	Zelle Payment From Audrey Pouvreau Ctz0Hu7Qhtjb	\$550.00
05/01	Zelle Payment From Audrey Pouvreau Ctz0Hu7Qhtea	550.00
05/05	Zelle Payment From Suzanne Adelman Conkling 17272119781	550.00
05/12	Zelle Payment From Suzanne Adelman Conkling 17331141389	550.00
05/12	Zelle Payment From Audrey Pouvreau Ctz0Hukx2P98	550.00
05/12	Zelle Payment From Audrey Pouvreau Ctz0Hukx2Pgl	550.00
05/15	Orig CO Name:Paypal Orig ID:Paypalsd11 Desc Date:230515 CO Entry Descr:Transfer Sec:PPD Trace#:021000027423562 Eed:230515 Ind ID: Ind Name:Hewan Mengistu Tm: 1357423562Tc	1,000.00
05/19	Zelle Payment From Suzanne Adelman Conkling 17391890351	550.00



April 29, 2023 through May 31, 2023
Account Number: 000000910856027

DEPOSITS AND ADDITIONS *(continued)*

DATE	DESCRIPTION	AMOUNT
05/22	Orig CO Name:Paypal Orig ID:Paypalsd11 Desc Date:230520 CO Entry Descr:Transfer Sec:PPD Trace#:021000022837506 Eed:230522 Ind ID: Ind Name:Hewan Mengistu Trn: 1422837506Tc	3,100.00
05/26	Zelle Payment From Suzanne Adelman Conkling 17449406462	550.00
05/31	Zelle Payment From Audrey Pouvreau Ctz0Hv25Ohxf	550.00
05/31	Zelle Payment From Audrey Pouvreau Ctz0Hv25Oa0G	550.00
Total Deposits and Additions		\$9,600.00

ATM & DEBIT CARD WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
05/02	Card Purchase 05/01 Quality Services LLC 703-8685202 VA Card 4857	\$45.00
05/03	Card Purchase 05/02 Quality Services LLC 703-8685202 VA Card 4857	46.81
05/08	Card Purchase 05/07 Primo Water 800-7285508 FL Card 4857	87.75
05/12	Card Purchase 05/12 Amzn Mktp US*Se1D27R Amzn.Com/Bill WA Card 4857	23.99
05/15	Card Purchase 05/12 Mark Computing & Accoun Alexandria VA Card 4857	412.00
05/23	Card Purchase 05/22 10039 Cava H Street Washington DC Card 4857	16.45
05/30	Recurring Card Purchase 05/27 J2 *Metrofax 888-929-4141 CA Card 4857	11.95
Total ATM & Debit Card Withdrawals		\$643.95

ATM & DEBIT CARD SUMMARY

Hewan Amare Mengistu Card 4857

Total ATM Withdrawals & Debits	\$0.00
Total Card Purchases	\$643.95
Total Card Deposits & Credits	\$0.00

ATM & Debit Card Totals

Total ATM Withdrawals & Debits	\$0.00
Total Card Purchases	\$643.95
Total Card Deposits & Credits	\$0.00

DAILY ENDING BALANCE

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
05/01	\$16,055.27	05/12	18,051.72	05/23	22,273.27
05/02	16,010.27	05/15	18,639.72	05/26	22,823.27
05/03	15,963.46	05/19	19,189.72	05/30	22,811.32
05/05	16,513.46	05/22	22,289.72	05/31	23,911.32
05/08	16,425.71				



April 29, 2023 through May 31, 2023
Account Number: **000000910856027**

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

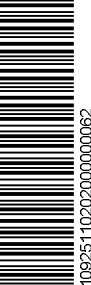
- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will credit your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, see your deposit account agreement or other applicable agreements that govern your account for details.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your deposit account agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC





April 29, 2023 through May 31, 2023
Account Number: **000000910856027**

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America's Most Convenient Bank®

E

STATEMENT OF ACCOUNT



Go paperless.
Scan the QR code to
opt in to paperless
statements.

FIRST CHOICE DAY CARE LLC
511 FLLORIDA AVE NE
WASHINGTON DC 20002

Page: 1 of 5
Statement Period: May 01 2023-May 31 2023
Cust Ref #: 4378145598-717-E-***
Primary Account #: 437-8145598

TD Business Convenience Plus

FIRST CHOICE DAY CARE LLC

Account # 437-8145598

ACCOUNT SUMMARY

Beginning Balance	8,902.23	Average Collected Balance	9,139.89
Electronic Deposits	10,283.57	Interest Earned This Period	0.00
		Interest Paid Year-to-Date	0.00
Checks Paid	8,266.31	Annual Percentage Yield Earned	0.00%
Electronic Payments	8,322.93	Days in Period	31
Ending Balance	2,596.56		

	Total for this cycle	Total Year to Date
Grace Period OD/NSF Refund	\$0.00	\$0.00

DAILY ACCOUNT ACTIVITY

Electronic Deposits

POSTING DATE	DESCRIPTION	AMOUNT
05/08	ACH DEPOSIT, PAYPAL TRANSFER 1026841453041	7,250.00
05/08	ACH DEPOSIT, T AND T TUTOR WO REIMBURSEM	633.57
05/15	ACH DEPOSIT, PAYPAL TRANSFER 1026971642107	1,300.00
05/30	ACH DEPOSIT, PAYPAL TRANSFER 1027262970566	1,100.00
Subtotal:		10,283.57

Checks Paid

No. Checks: 5

*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

DATE	SERIAL NO.	AMOUNT	DATE	SERIAL NO.	AMOUNT
05/18	376	3,500.00	05/31	380	264.00
05/05	378*	684.31	05/04	481*	75.00
05/23	379	3,743.00			
Subtotal:					8,266.31

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
05/01	ACH DEBIT, DC WATER UTIL BILL 000000232242	199.96
05/03	ELECTRONIC PMT-WEB, VERIZON PAYMENTREC 6561899650001	138.07
05/04	CCD DEBIT, WASHINGTON GAS PAYMENT 110001153474	32.02
05/08	ELECTRONIC PMT-WEB, WAMU 88.5 202-88 WEB GIFT 000001532107636	16.00
05/12	CCD DEBIT, IRS USATAXPYMT 225353264850538	1,310.98
05/15	CCD DEBIT, INTUIT PAYROLL S QUICKBOOKS 843942786	2,827.54
05/15	CCD DEBIT, ESSP ESSP TAX 718057 1	553.46
05/15	ACH DEBIT, PEPCO PAYMENTUS BILLPAY PEPCO PAYMENTUS	119.37
05/24	ELECTRONIC PMT-WEB, AUTOBOOKS, INC. WEB PMTS 45C1Q3	10.60

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com



2 of 5

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	2,596.56
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2 DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		2

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

FIRST CHOICE DAY CARE LLC

Page: 3 of 5
Statement Period: May 01 2023-May 31 2023
Cust Ref #: 4378145598-717-E-***
Primary Account #: 437-8145598

DAILY ACCOUNT ACTIVITY**Electronic Payments (continued)**

POSTING DATE	DESCRIPTION	AMOUNT
05/25	ACH IAT DEBIT, HANG ZHOU JU FEN IAT PAYPAL 1027201845279	149.00
05/25	ACH DEBIT, GEICO PREM COLL 1482899495	140.78
05/25	ELECTRONIC PMT-WEB, DELTACARE PREMIUM 174380928736	52.38
05/30	ACH DEBIT, DC WATER UTIL BILL 000000232242	148.69
05/31	CCD DEBIT, INTUIT PAYROLL S QUICKBOOKS 843942786	2,624.08
	Subtotal:	8,322.93

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
04/30	8,902.23	05/15	12,129.09
05/01	8,702.27	05/18	8,629.09
05/03	8,564.20	05/23	4,886.09
05/04	8,457.18	05/24	4,875.49
05/05	7,772.87	05/25	4,533.33
05/08	15,640.44	05/30	5,484.64
05/12	14,329.46	05/31	2,596.56

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

FIRST CHOICE DAY CARE LLC

Page: 4 of 5
Statement Period: May 01 2023-May 31 2023
Cust Ref #: 4378145598-717-E-***
Primary Account #: 437-8145598

Important Notice About Your Account

We realize the importance of keeping you informed when it comes to your banking. That's why we're notifying you of changes to your TD Bank Business, Commercial and Government Banking accounts.

Supplement to TD Bank Business Deposit Account Agreement

Effective July 1, 2023

Part III: Funds Availability Policy

Longer Delays May Apply

In some cases, we will not make all the funds that you deposit by check available at the times shown in this Policy. Depending on the type of check you deposit, funds may not be available until the second (2nd) Business Day after the day of your deposit. The first \$225 of your deposit, however, will be available no later than the first (1st) Business Day after the day of your deposit.

In addition, funds deposited by check may be delayed for a longer period under the following circumstances:

- a) You deposit checks totaling more than \$5,525 within the same business day
- b) We believe a check you deposited will not be paid;
- c) You re-deposit a check that has been returned unpaid;
- d) You have overdrawn your Account repeatedly, or would have overdrawn your Account if checks had been honored in the last six (6) months;
- e) There is an emergency, such as failure of communications or computer equipment. (Note: The first \$225 will be made available no later than the first (1st) Business Day after the day of your deposit).

We will notify you if we delay your ability to withdraw funds for any of these reasons. If we are not going to make all of the funds after your deposit available on the first (1st) Business Day, we may notify you at the time of your deposit. We will mail you a notice by the day after we receive your deposit, and we will tell you when the funds will be available. They will generally be available no later than the seventh (7th) Business Day after the date of your deposit. If you will need the funds after a deposit right away, you should ask us when the funds will be available. If you have questions, visit any TD Bank or call us at 1-888-751-9000.

FIRST CHOICE DAY CARE LLC

Page: 5 of 5
Statement Period: May 01 2023-May 31 2023
Cust Ref #: 4378145598-717-E-***
Primary Account #: 437-8145598

FIRST CHOICE DAYCARE, LLC
511 FLORIDA AVE NE
WASHINGTON, DC 20002
PH: (202) 733-2954

TO Bank
10-10000

0376

5/3/2023

PAY TO THE JOLIAT LLC
ORDER OF \$3,500.00
Three Thousand Five Hundred and 00/100

MEMO Rent 511 Florida Ave NE May 2023

Helen M. Murphy
AUTHORIZED SIGNATURE

⑆000376⑆ ⑆05400⑆725⑆ 4378145598⑆

#376 05/18 \$3,500.00

FIRST CHOICE DAYCARE, LLC
511 FLORIDA AVE NE
WASHINGTON, DC 20002
PH: (202) 733-2954

TO Bank
10-10000

0378

4/11/2023

PAY TO THE TIRHAS HABTEGIORGIS
ORDER OF \$684.31
Six Hundred Eighty-Four and 31/100

MEMO Pay Period: 03/25/2023 - 04/07/2023

Helen M. Murphy
AUTHORIZED SIGNATURE

⑆000378⑆ ⑆05400⑆725⑆ 4378145598⑆

#378 05/05 \$684.31

FIRST CHOICE DAYCARE, LLC
511 FLORIDA AVE NE
WASHINGTON, DC 20002
PH: (202) 733-2954

TO Bank
10-10000

0379

5-19-23

PAY TO THE DC Treasury
ORDER OF \$3,743.00
Three thousand Seven hundred fortythree

MEMO EFT # 84-3942-786

Helen M. Murphy
AUTHORIZED SIGNATURE

⑆000379⑆ ⑆05400⑆725⑆ 4378145598⑆

#379 05/23 \$3,743.00

FIRST CHOICE DAYCARE, LLC
511 FLORIDA AVE NE
WASHINGTON, DC 20002
PH: (202) 733-2954

TO Bank
10-10000

0380

5-30-23

PAY TO THE Tanaya Gildewat
ORDER OF \$264.00
Two hundred sixty four dollars

MEMO For 2 days extra help

Helen M. Murphy
AUTHORIZED SIGNATURE

⑆000380⑆ ⑆05400⑆725⑆ 4378145598⑆

#380 05/31 \$264.00

FIRST CHOICE DAYCARE, LLC
511 FLORIDA AVE NE
WASHINGTON, DC 20002
PH: (202) 733-2954

TO Bank
10-10000

0481

3/31/2023

PAY TO THE DC Treasury
ORDER OF \$75.00
Seventy-Five and 00/100

MEMO First choice License

Helen M. Murphy
AUTHORIZED SIGNATURE

⑆000481⑆ ⑆05400⑆725⑆ 4378145598⑆

#481 05/04 \$75.00

