

2011

IT-203

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

For the year January 1, 2011, through December 31, 2011, or fiscal year beginning

Important: You must enter your date(s) of birth and social security number(s) below.

and ending

Your first name and middle initial

CLAUDE

Your last name (for a joint return, enter spouse's name on line below)

A SIMON

Your date of birth (MMDDYYYY)

01-01-1959

▼ Your social security number

106-50-1158

Spouse's first name and middle initial

Spouse's last name

Spouse's date of birth
(MMDDYYYY)

▼ Spouse's social security no.

Mailing address (see instructions, page 13) (number and street or rural route)

71 TONJES RD PO BOX 291

Apartment number

New York State county of residence

● Sull

City, village, or post office

CALICOON

State ZIP code

NY

12723

Country (if not United States)

School district name

● Monticello

Permanent home address (see instr., pg 13) (no. and street or rural route)

Apartment no.

City, village, or post office

School district

code number 406

State ZIP code

Country (if not United States)

Decedent
information ●

Taxpayer's date of death

Spouse's date of death

- (A) Filing status — mark an X in one box:
- ① Single
- ② Married filing joint return (enter both spouses' social security numbers above)
- ③ Married filing separate return (enter both spouses' social security numbers above)
- ④ X Head of household (with qualifying person)
- ⑤ Qualifying widow(er) with dependent child

(D) E-file this return. Most taxpayers must now e-file (see page 12).

(E) New York City part-year residents only

(see page 15)

(1) Number of months you lived in NY City in 2011 ●

(2) Number of months your spouse lived

in NY City in 2011 ●

(B) Did you itemize your deductions on your 2011 federal income tax return? Yes X No

(F) Enter your 2-character special condition code if applicable (see page 15) ●

(C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No X

If applicable, also enter your second 2-character special condition code ●

Federal income and adjustments

Enter federal amounts in the left column and NYS amounts in the right column. See instructions, page 17. Part-year residents: complete page 18 worksheet first.

	Federal amount		New York State amount
	Dollars		Dollars
1 Wages, salaries, tips, etc.	39,200.	1.	39,200.
2 Taxable interest income		2.	
3 Ordinary dividends	8,026.	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	1,349.	4.	1,349.
5 Alimony received		5.	
6 Business income or loss (attach a copy of federal Sch. C or C-EZ, Form 1040)		6.	
7 Capital gain or loss (if required, attach a copy of federal Sch. D, Form 1040)	553.	7.	
8 Other gains or losses (attach a copy of federal Form 4797)		8.	
9 Taxable amount of IRA distributions. Beneficiaries: mark X in box		9.	
10 Taxable amount of pensions/annuities. Beneficiaries: mark X in box		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach a copy of federal Schedule E, Form 1040)	-152,930.	11.	-152,930.
12 Farm income or loss (attach a copy of federal Sch. F, Form 1040)		12.	
13 Unemployment compensation		13.	
14 Taxable amount of social security benefits (also enter on line 26)		14.	
15 Other income (see page 23) Identify:		15.	
16 Add lines 1 through 15	-103,802.	16.	-112,381.
17 Total federal adjustments to income (see page 23) Identify:		17.	
18 Federal adjusted gross income (subtract line 17 from line 16)	-103,802.	18.	-112,381.

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You must file all four pages of this original scannable return with the Tax Department.

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Federal amount

New York State amount

		Dollars		Dollars
19 Federal adjusted gross income (from line 18 on front page)	19.	-103,802.	19.	-112,381.
New York additions (see page 25)				
20 Interest income on state and local bonds (but not those of New York State or its localities)	20.	353.	20.	353.
21 Public employee 414(h) retirement contributions	21.		21.	
22 Other (see page 27) Identify: A-12	22.	1,000.	22.	1,000.
23 Add lines 19 through 22	23.	-102,449.	23.	-111,028.
New York subtractions (see page 30)				
24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24.	1,349.	24.	1,349.
25 Pensions of NYS and local governments and the federal government (see page 30)	25.		25.	
26 Taxable amount of social security benefits (from line 14)	26.		26.	
27 Interest income on U.S. government bonds	27.		27.	
28 Pension and annuity income exclusion	28.		28.	
29 Other (see page 31) Identify:	29.		29.	
30 Add lines 24 through 29	30.	1,349.	30.	1,349.
31 New York adjusted gross income (subtract line 30 from line 23)	31.	-103,798.	31.	-112,377.
32 Enter the amount from line 31, Federal amount column			32.	-103,798.
33 Enter your standard deduction (from table below) or your itemized deduction (from worksheet below). Mark an X in the appropriate box: <input checked="" type="radio"/> Standard or <input checked="" type="radio"/> X Itemized	33.		33.	13,706.
34 Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34.		34.	
35 Dependent exemptions (not the same as total federal exemptions; see page 38)	35.		35.	2,000.
36 New York taxable income (subtract line 35 from line 34)	36.		36.	-2,000.

◀ OR ▶

**New York State
standard deduction table**

Filing status (from the front page)	Standard deduction (enter on line 33 above)
① Single and you marked item C Yes	\$ 3,000
① Single and you marked item C No	7,500
② Married filing joint return	15,000
③ Married filing separate return	7,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	15,000

New York State itemized deduction worksheet

a Medical and dental expenses (federal Sch. A, line 4)	a.	
b Taxes you paid (federal Sch. A, line 9)	b.	12,681.
c Interest you paid (federal Sch. A, line 15)	c.	2,795.
d Gifts to charity (federal Sch. A, line 19)	d.	
e Casualty and theft losses (federal Sch. A, line 20)	e.	
f Job expenses/misc. deductions (federal Sch. A, line 27)	f.	
g Other misc. deductions (federal Sch. A, line 28)	g.	
h Enter amount from federal Schedule A, line 29	h.	15,476.
i State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see page 38)	i.	1,770.
j Subtract line i from line h	j.	13,706.
k College tuition itemized deduction (see page 37)	k.	
l Addition adjustments (see page 37)	l.	
m Add lines j, k, and l	m.	13,706.
n Itemized deduction adjustment (see page 38)	n.	
o New York State itemized deduction (subtract line n from m; enter on line 33 above)	o.	13,706.

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Tax computation, credits, and other taxes (see page 39)

		Dollars
37 New York taxable income (from line 36 on page 2)	37.	-2,000.
38 New York State tax on line 37 amount (see page 39 and Tax computation on pages 72 and 73)	38.	
39 New York State household credit (from table 1, 2, or 3 on page 39)	39.	120.
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.	
41 New York State child and dependent care credit (attach Form IT-216; see page 40)	41.	
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.	
43 New York State earned income credit (attach Form IT-215; see page 40)	43.	
44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44.	

45 Income percentage (see page 40)	New York State amount from line 31	Federal amount from line 31	÷	=	45.	Round result to 4 decimal places 0.0000
46 Allocated New York State tax (multiply line 44 by the decimal on line 45)					46.	
47 New York State nonrefundable credits (from Form IT-203-ATT, line 8; attach form)					47.	
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)					48.	
49 Net other New York State taxes (from Form IT-203-ATT, line 33; attach form)					49.	
50 Total New York State taxes (add lines 48 and 49)					50.	

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (attach Form IT-360.1)	51.	See instructions on pages 40 and 41 to compute New York City and Yonkers taxes, credits, and surcharges.
52 New York City minimum income tax (attach Form IT-220)	52.	
52a Add lines 51 and 52	52a.	
52b Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216)	52b.	
52c Subtract line 52b from 52a	52c.	
53 Yonkers nonresident earnings tax (attach Form Y-203)	53.	
54 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	54.	
55 Total New York City and Yonkers taxes (add lines 52c, 53, and 54)	55.	
56 Sales or use tax (See the instructions on page 42. Do not leave line 56 blank.)	56.	0.

Voluntary contributions (whole dollar amounts only, see page 43)

57a Return a Gift to Wildlife	57a.	
57b Missing / Exploited Children Fund	57b.	
57c Breast Cancer Research Fund	57c.	
57d Alzheimer's Fund	57d.	
57e Olympic Fund (\$2 or \$4; see page 43)	57e.	
57f Prostate Cancer Research Fund	57f.	
57g 9/11 Memorial	57g.	
57h Volunteer Firefighting & EMS Recruitment Fund	57h.	
57 Total voluntary contributions (add lines 57a through 57h)	57.	
58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58.	

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59 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (from line 58 on page 3)

Dollars

59.

Payments and refundable credits

If applicable, complete Forms IT-2, IT-1099-R, and/or IT-1099-UI and attach them to your return (see page 44).

Staple them (and any other applicable forms) to the top of this page 4.

See Step 12 on page 50 for the proper assembly of your return and attachments.

60 Part-year NYC school tax credit (also complete (E) on front; see page 44)

60.

61 Other refundable credits (from Form IT-203-ATT, line 17)

61.

62 Total New York State tax withheld

62.

1,742.

63 Total New York City tax withheld

63.

64 Total Yonkers tax withheld

64.

65 Total estimated tax payments / amount paid with Form IT-370

65.

66 Total payments and refundable credits (add lines 60 through 65)

66.

1,742.

Refund/ amount overpaid

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66)

67.

1,742.

68 Amount of line 67 to be refunded

Mark one refund choice:

direct
deposit

(fill in line 72)

- or -

debit
card

- or -

paper
check

68.

69 Amount of line 67 that you want applied

to your 2012 estimated tax. (see instruction.)

69.

1,742.

See page 74 for information about your three refund choices.

Amount you owe

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59)

To pay by electronic funds withdrawal, mark this box and fill in line 72

70.

71 Estimated tax penalty (include this amount on line 70,

or reduce the overpayment on line 67; see page 46)

71.

Account information

72 Account information for direct deposit of electronic funds withdrawal (see page 47).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 47)

72a Routing number

Electronic funds withdrawal effective date

72b Account number

72c Account type

Checking

Savings

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy) ►

Mark an X in the box that describes your situation on the last day of the tax year:

73a Moved into New York State

73a.

73b Moved out of New York State; received income from NYS sources during nonresident period

73b.

73c Moved out of New York State; received no income from NYS sources during nonresident period

73c.

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2011? (see instructions)

▼

▼

X

(If Yes, complete Form IT-203-B, Schedule B, and attach form.)

Yes

No

Third-party

Print designee's name

Designee's phone number

Personal identification
number (PIN)

designee? (see instr.)

Yes

No

X

E-mail:

▼ **Paid preparer must complete (see instructions)** ▼▼ **Taxpayer(s) must sign here** ▼

Preparer's signature

Date 09-23-2012

Your signature

► Allan C Cohn CPA

► Preparer's NYTPRIN

Firm's name (or yours, if self-employed)

Cohn & Langer, CPAs

▼ Preparer's PTIN or SSN:

P00447700

Your occupation

● SALES/MGR.

Spouse's signature and occupation (if joint return)

Address

18 Blanche St

● Employer identification number

45-4014297

Plainview

NY 11803

Mark an X if

self-employed

X

Date

E-mail:

▼ Daytime phone number

E-mail:

See instructions for where to mail your return.

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You must file all four pages of this original scannable return with the Tax Department.



Summary of W-2 Statements

2011

IT-2

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page. See instructions on the back.

Taxpayer's first name and middle initial

CLAUDE

Taxpayer's last name

A SIMON

▼ Your social security number

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Spouse's first name and middle initial

Spouse's last name

▼ Spouse's social security number

W-2		Box c Employer's name and full address (including ZIP code)							
Record 1		VERATEX INC		NEW YORK		NY 10001			
		Box 12a	Amount	▼ Code	Box 15	State	Box 16	State wages, tips, etc. (for NYS)	
			16,000.	D		NY		39,200.	
Box b Employer identification number (EIN)		Box 12b	Amount	▼ Code			Box 17	New York State income tax withheld	
13-2804148								1,742.	
This W-2 record is for		Box 12c	Amount	▼ Code			Box 18	Local wages, tips, etc. (see instr.)	
(mark an X in one box):									
Taxpayer <input checked="" type="checkbox"/> Spouse		Box 12d	Amount	▼ Code			Box 19	Local income tax withheld	
Box 1 Wages, tips, other compensation									
39,200.									
Box 8 Allocated tips		Box 13	Statutory employee						
		Box 14a	Amount	▼ Description			Box 20	Locality name	
			28.	SDI					
Box 10 Dependent care benefits		Box 14b	Amount	▼ Description					
Box 11 Nonqualified plans		Box 14c	Amount	▼ Description					
		Corrected (W-2c)							

Do not detach.		Box c Employer's name and full address (including ZIP code)							
W-2									
Record 2									
		Box 12a	Amount	▼ Code	Box 15	State	Box 16	State wages, tips, etc. (for NYS)	
Box b Employer identification number (EIN)		Box 12b	Amount	▼ Code			Box 17	New York State income tax withheld	
This W-2 record is for		Box 12c	Amount	▼ Code			Box 18	Local wages, tips, etc. (see instr.)	
(mark an X in one box):									
Taxpayer <input type="checkbox"/> Spouse		Box 12d	Amount	▼ Code			Box 19	Local income tax withheld	
Box 1 Wages, tips, other compensation									
Box 8 Allocated tips		Box 13	Statutory employee						
		Box 14a	Amount	▼ Description			Box 20	Locality name	
Box 10 Dependent care benefits		Box 14b	Amount	▼ Description					
Box 11 Nonqualified plans		Box 14c	Amount	▼ Description					
		Corrected (W-2c)							

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Please file this original scannable form with the Tax Department.

2011

Passive Activity Loss Limitations

For Nonresidents and Part-Year Residents

IT-182

Attach to your Form IT-203 or IT-205.

Name as shown on return

CLAUDE A SIMON

Identifying number as shown on return

106-50-1158

See the instructions on page 4, before completing this form.

Part I — Passive activity loss**Rental real estate activities with active participation**

1a	Activities with net income from Worksheet 1, column (a)	1a.	209,303.	
1b	Activities with net loss from Worksheet 1, column (b)	1b.	96,901.	
1c	Prior years unallowed losses from Worksheet 1, column (c) (see instructions)	1c.	150,503.	
1d	Add lines 1a, 1b, and 1c	1d.		-38,101.

Commercial revitalization deductions from rental real estate activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a.		
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b.		
2c	Add lines 2a and 2b	2c.		

All other passive activities

3a	Activities with net income from Worksheet 3, column (a)	3a.		
3b	Activities with net loss from Worksheet 3, column (b)	3b.		
3c	Prior years unallowed losses from Worksheet 3, column (c) (see instructions)	3c.		
3d	Add lines 3a, 3b, and 3c	3d.		

4 Add lines 1d, 2c, and 3d. Note: If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form IT-182. Report the losses on the forms and schedules normally used.

4.		-38,101.
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If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to Part IV, line 15.

Caution: If married filing separately, filing status ③, and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to Part IV, line 15.

Part II — Special allowance for rental real estate activities with active participation

Note: Enter all numbers in Part II as positive amounts (greater than zero). See instructions.

5	Enter the smaller of the loss on line 1d or the loss on line 4	5.	38,101.
6	Enter 150,000 (if married filing separately, see instructions)	6.	150,000.
7	Enter federal modified adjusted gross income, but not less than zero (see instr.)	7.	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, and leave line 10 blank. Otherwise, go to line 8.			
8	Subtract line 7 from line 6	8.	150,000.
9	Multiply line 8 by 50% (.5). Do not enter more than 25,000. (If married filing separately, filing status ③, see instr.)	9.	25,000.
10	Enter the smaller of line 5 or line 9	10.	25,000.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III — Special allowance for commercial revitalization deductions from rental real estate activities

Note: Enter all numbers in Part III as positive amounts (greater than zero). See instructions.

11	Enter 25,000 reduced by the amount, if any, on line 10. (If married filing separately, filing status ③, see instr.)	11.	
12	Enter the loss from line 4	12.	
13	Subtract line 10 from line 12	13.	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14.	

Part IV — Total losses allowed

15	Add the income, if any, from lines 1a and 3a and enter the total	15.	209,303.
16	Total losses allowed from all passive activities for this year. (Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your return.)	16.	234,303.

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Caution: File this form and its worksheets with your tax return. Keep a copy for your records.

Worksheet 1 — For Form IT-182, lines 1a, 1b, and 1c (see instructions)

Name of activity/property description and address	Date of acquisition	Date of sale	Current year		Prior years	Overall gain or loss	
			(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
160 MADISON AVENUE				96,901.			96,901.
160 MADISON AVE JOINT VENTURE			209,303.		150,503.	58,800.	
Totals. Enter on Form IT-182, lines 1a, 1b, and 1c			209,303.	96,901.	150,503.		

Worksheet 2 — For Form IT-182, lines 2a and 2b (see instructions)

Name of activity/property description and address	(a) Current year deductions (line 2a)	(b) Prior years' unallowed deductions (line 2b)	(c) Overall loss
Totals. Enter on Form IT-182, lines 2a and 2b			

Worksheet 3 — For Form IT-182, lines 3a, 3b, and 3c (see instructions)

Name of activity/property description and address	Date of acquisition	Date of sale	Current year		Prior years	Overall gain or loss	
			(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Totals. Enter on Form IT-182, lines 3a, 3b, and 3c							

Worksheet 4 — Use this worksheet if an amount is shown on Form IT-182, line 10 or 14 (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Ratio	(c) Special Allowance	(d) Subtract column (c) from column (a)
160 MADISON AVENUE	Sch E1	96,901.	1.0000	25,000.	71,901.
Totals		96,901.	1.00	25,000.	71,901.

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Worksheet 5 — Allocation of unallowed losses (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
160 MADISON AVENUE	Sch E1	71,901.	1.0000	13,101.
Totals		71,901.	1.00	13,101.

Worksheet 6 — Allowed losses (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
160 MADISON AVENUE	Sch E1	96,901.	13,101.	83,800.
Totals		96,901.	13,101.	83,800.

Worksheet 7 — Activities with losses reported on two or more different forms or schedules (see instructions)

Name of activity/property description and address:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
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Form or schedule and line number to be
reported on (see instructions):

1a Net loss plus prior year unallowed loss
from form or schedule

1b Net income from form or schedule

1c Subtract line 1b from line 1a. If zero or less, leave blank

Form or schedule and line number to be
reported on (see instructions):

1a Net loss plus prior year unallowed loss
from form or schedule

1b Net income from form or schedule

1c Subtract line 1b from line 1a. If zero or less, leave blank

Form or schedule and line number to be
reported on (see instructions):

1a Net loss plus prior year unallowed loss
from form or schedule

1b Net income from form or schedule

1c Subtract line 1b from line 1a. If zero or less, leave blank

Totals **1.00**

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**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).

▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

106-50-1158**Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less**

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I	1,772	1,824	0	-52
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	-52

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II	77,644	77,051	0	593
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	12
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back			15	605

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

Schedule D (Form 1040) 2011

CLAUDE A SIMON

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Schedule D (Form 1040) 2011

Page 2

Part III Summary

16 Combine lines 7 and 15 and enter the result

16

553

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 both gains?



Yes. Go to line 18.



No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions

18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions

19

20 Are lines 18 and 19 both zero or blank?



Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.



No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** in the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?



Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).



No. Complete the rest of Form 1040 or Form 1040NR.

Schedule D (Form 1040) 2011

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

CLAUDE A SIMON**106-50-1158****Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked.

*Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule

D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

☐ (A) Long-term transactions reported on Form 1099-B with basis reported to the IRS
 ☐ (B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS
 ☒ (C) Long-term transactions for which you cannot check box A or B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
3 TELEFONOS DE MEXICO		12/25/09	10/28/11	44,951	44,821	
AMERICA MOVIL SAB		05/29/91	01/28/11	11,197	12,120	
TELEFON DE MEXICO		05/29/91	02/03/11	21,496	20,110	
4 Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked)				77,644	77,051	0

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

Name(s) shown on return

Your social security number

CLAUDE A SIMON

106-50-1158

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☒ No

B If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	COMMERCIAL PROPERTY	4	A	365			
B			B				
C			C				

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties		
		A	B	C
3a Merchant card and third party payments. For 2011 enter -0-	3a			
3b Payments not reported to you on line 3a.	3b	237,581		
4 Total not including amounts on line 3a that are not income (see instructions)	4	237,581		
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8	2,400		
9 Insurance	9	14,941		
10 Legal and other professional fees	10	39,698		
11 Management fees	11	7,656		
12 Mortgage interest paid to banks, etc. (see instructions)	12	91,609		
13 Other interest	13			
14 Repairs	14	25,670		
15 Supplies	15			
16 Taxes	16	78,950		
17 Utilities	17	7,404		
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19	66,154		
20 Total expenses. Add lines 5 through 19. See Statement.	20	334,482		
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	-96,901		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	9,792		
23a Total of all amounts reported on line 3a for all rental properties	23a			
b Total of all amounts reported on line 3a for all royalty properties	23b			
c Total of all amounts reported on line 4 for all rental properties	23c	237,581		
d Total of all amounts reported on line 4 for all royalty properties	23d			
e Total of all amounts reported on line 12 for all properties	23e	91,609		
f Total of all amounts reported on line 18 for all properties	23f			
g Total of all amounts reported on line 20 for all properties	23g	334,482		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		9,792	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		-9,792	

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

CLAUDE A SIMON

106-50-1158

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section.

☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	160 MADISON AVE JOINT VENTURE	P		13-3027658	
B	VERATEX INC	S		13-2804148	
C					
D					

Passive Income and Loss		Nonpassive Income and Loss	
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562
A	15,208		
B		127,930	
C			
D			
29a Totals			
b Totals	15,208	127,930	
30 Add columns (g) and (i) of line 29a			30
31 Add columns (f), (h), and (i) of line 29b			31 (143,138)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32 -143,138

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-8)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, line 17, or Form 1040NR, line 18	41	-152,930
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

New York Statements

Federal Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
BANK CHARGES	\$ 16,554		\$ 16,554
WATER CHARGES	12,423		12,423
POSTAGE & OFFICE	1,161		1,161
SECURITY EXPENSES	6,154		6,154
FUEL CHARGES	28,997		28,997
MISC EXPENSES	865		865
Total	<u>\$ 66,154</u>		<u>\$ 66,154</u>