SIMO1158 10/09/2013 11:51 AM

Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return 2012

OMB No. 1545-0074 | IRS Use Only–Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
CLAUDE A	SIMON	106-50-1158
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		149-46-3469

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
71 TONJES RD PO BOX 291

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
CALICOON NY 12723

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. ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☒ Married filing separately. Enter spouse's SSN above and full name here. ▶ CAROLYN SIMON
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — Boxes checked on 6a and 6b: 1
b ☐ **Spouse**
c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instr.)
CHARLES A	SIMON	669-22-4825	Son	X
HENRY	SIMON	669-30-1405	Son	X

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• lived with you: 2
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶ 3

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	37,658
8a	**Taxable** interest. Attach Schedule B if required	8a	403
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	5,520
b	Qualified dividends — 9b 447		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	4,272,264
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions 15a — b Taxable amount	15b	
16a	Pensions and annuities 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-278,518
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits 20a — b Taxable amount	20b	
21	Other income. List type and amount Prior Year NOL	21	-113,730
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	3,923,597

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	3,923,597

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	3,923,597
39a	Check if: ☐ You were born before January 2, 1948, ☐ Blind. ☐ Spouse was born before January 2, 1948, ☐ Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	21,368
41	Subtract line 40 from line 38	41	3,902,229
42	**Exemptions.** Multiply $3,800 by the number on line 6d	42	11,400
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	3,890,829
44	**Tax** (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 elec.	44	578,322
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	10,633
46	Add lines 44 and 45 ▶	46	588,955
47	Foreign tax credit. Attach Form 1116 if required — 47: 165		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 19 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit. Attach Schedule 8812, if required — 51		
52	Residential energy credits. Attach Form 5695 — 52		
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	165
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	588,790

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,950
Married filing jointly or Qualifying widow(er), $11,900
Head of household, $8,700

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	588,790

Payments

62	Federal income tax withheld from Forms W-2 and 1099 — 62: 3,934		
63	2012 estimated tax payments and amount applied from 2011 return — 63: 756,117		
64a	Earned income credit (EIC) — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Schedule 8812 — 65		
66	American opportunity credit from Form 8863, line 8 — 66		
67	Reserved — 67		
68	Amount paid with request for extension to file — 68		
69	Excess social security and tier 1 RRTA tax withheld — 69		
70	Credit for federal tax on fuels. Attach Form 4136 — 70		
71	Credits from Form: a ☐ 2439 b Reserved c ☐ 8801 d ☐ 8885 — 71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	760,051

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	171,261
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	171,261
▶ b	Routing number 021000089 ▶ c Type: ☒ Checking ☐ Savings		
▶ d	Account number 79830938		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) — 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☒ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

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.

Joint return? See instr. Keep a copy for your records.

Your signature | Date | Your occupation: BUSINESS OWNER | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Allan C Cohn CPA	Allan C Cohn CPA	10/09/13		P00447700

Firm's name ▶ Cohn & Langer, CPAs — Firm's EIN ▶ 45-4014297

Firm's address ▶ 18 Blanche St Plainview NY 11803-4607 — Phone no. 516-702-3002

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

▶ Attach to Form 1040.

OMB No. 1545-0074
2012
Attachment Sequence No. **07**

Name(s) shown on Form 1040: CLAUDE A SIMON

Your social security number: 106-50-1158

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local **(check only one box):** a [X] Income taxes, or b [ ] General sales taxes	5	3,378		
	6	Real estate taxes (see instructions)	6	11,214		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶ See Statement 1	8	29		
	9	Add lines 5 through 8			9	14,621
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	1,247		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	1,247
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	3,285		
	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	450		
	18	Carryover from prior year	18	1,765		
	19	Add lines 16 through 18			19	5,500
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	21,368
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

Note. Your mortgage interest deduction may be limited (see instructions).

If you made a gift and got a benefit for it, see instructions.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

DAA

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SCHEDULE B (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment Sequence No. **08**

Name(s) shown on return: CLAUDE A SIMON

Your social security number: 106-50-1158

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶	1	
	TD AMERITRADE		194
	CITIBANK		209
2	Add the amounts on line 1	2	403
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	403

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
	MORGAN STANLEY		5,080
	SCHWAB		5
	TD AMERITRADE		435
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	5,520

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

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

OMB No. 1545-0074

2012

Attachment 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.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (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**	85,453	79,649	0	5,804

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	5,804

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.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (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**	11,000,662	6,734,202	0	4,266,460

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	
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	4,266,460

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

CLAUDE A SIMON 106-50-1158

Part III Summary

16 Combine lines 7 and 15 and enter the result 16 4,272,264

- 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?

[X] **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?

[X] **Yes.** 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 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 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.

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

▶ File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

OMB No. 1545-0074

2012

Attachment Sequence No. **12A**

Name(s) shown on return: CLAUDE A SIMON

Social security number or taxpayer identification number: 106-50-1158

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

[ ] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS

[ ] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

[X] **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). **See the separate instructions.** (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
CONGARA FOODS INC	07/20/12	08/20/12	9,886	9,654			232
FACEBOOK INC	09/19/12	12/12/12	5,610	4,396			1,214
OLIN CORP	08/01/12	10/17/12	16,640	15,310			1,330
STURM RUGER & CO	12/19/12	12/20/12	41,143	38,184			2,959
TORONTO DOM BANK	07/24/12	10/17/12	4,184	3,898			286
VORNADO REALTY TRUST	08/17/12	10/17/12	7,990	8,207			-217
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) . . . ▶			85,453	79,649		0	5,804

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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

DAA

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

CLAUDE A SIMON

Social security number or taxpayer identification number

106-50-1158

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(A)** Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS

☐ **(B)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☒ **(C)** Long-term transactions not reported to you on Form 1099-B

3 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). **See the separate instructions.** (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
ALCATEL LUCENT	Various	09/14/12	615	24,400			-23,785
DAYSTAR TECHNOLOGIES	Various	09/14/12	47	3,750			-3,703
SALE OF COMMERCIAL BLDG	01/01/93	06/28/12	11,000,000	5,370,333			5,629,667
VRTX INC	04/01/96	12/31/12	0	1,335,719			-1,335,719
4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your 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) . . . ▶			11,000,662	6,734,202		0	4,266,460

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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.)
▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ Information about Schedule E and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074
2012
Attachment Sequence No. 13

Name(s) shown on return: CLAUDE A SIMON
Your social security number: 106-50-1158

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** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

		Yes	No
A	Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)		X
B	If "Yes," did you or will you file all required Forms 1099?		

1a	Physical address of each property (street, city, state, ZIP code)
A	160 MADISON AVE, NEW YORK, NY 10016
B	
C	

1b	Type of Property (from list below)
A	4
B	
C	

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	Personal Use Days	QJV
A	366		
B			
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
3 Rents received	3	125,420		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6	3,008		
7 Cleaning and maintenance	7	3,422		
8 Commissions	8	5,479		
9 Insurance	9	6,664		
10 Legal and other professional fees	10	30,636		
11 Management fees	11	10,894		
12 Mortgage interest paid to banks, etc. (see instructions)	12	48,522		
13 Other interest	13			
14 Repairs	14	10,070		
15 Supplies	15			
16 Taxes	16	76,253		
17 Utilities	17	3,508		
18 Depreciation expense or depletion	18			
19 Other (list) ▶ See Statement 2	19	104,632		
20 Total expenses. Add lines 5 through 19	20	303,088		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-177,668		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(264,777)	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	125,420
b Total of all amounts reported on line 4 for all royalty properties	23b	
c Total of all amounts reported on line 12 for all properties	23c	48,522
d Total of all amounts reported on line 18 for all properties	23d	
e Total of all amounts reported on line 20 for all properties	23e	303,088
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	0
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(264,777)
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	-264,777

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

DAA

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

CLAUDE A SIMON

Your social security number: 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 instructions.

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 instructions before completing this section. [X] 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	PYA - Passive Activity	P	[ ]	13-3027658	[ ]
C	Income - excess distribution	P	[ ]	13-3027658	[ ]
D	VERATEX INC	S	[ ]	13-2804148	[ ]

	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	(j) Nonpassive income from Schedule K-1
A	0				
B	135,295				
C	0	206,921			
D			85,367		
29a Totals		206,921			
b Totals	135,295		85,367		

30	Add columns (g) and (j) of line 29a	30	206,921
31	Add columns (f), (h), and (i) of line 29b	31	(220,662)
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	-13,741

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	(f) Other income 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 instructions)	(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, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	-278,518
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), box 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), 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	

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

OMB No. 1545-0121

2012

Attachment Sequence No. **19**

Name: CLAUDE A SIMON

Identifying number as shown on page 1 of your tax return: 106-50-1158

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a [X] Passive category income
b [ ] General category income
c [ ] Section 901(j) income
d [ ] Certain income re-sourced by treaty
e [ ] Lump-sum distributions

f Resident of (name of country) ▶ US usa

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession A OC	B	C		Total (Add cols. A, B, and C.)
g Enter the name of the foreign country or U.S. possession ▶	ASIA				
1a Gross income from sources within country shown above and of the type checked above (see instructions): dividends	5,085			1a	5,085
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ [ ]					
Deductions and losses (Caution: See instructions):					
2 Expenses **definitely related** to the income on line 1a (attach statement)					
3 Pro rata share of other deductions **not definitely related:**					
a Certain itemized deductions or standard deduction (see instructions)	11,214				
b Other deds. (attach stmt.)					
c Add lines 3a and 3b	11,214				
d Gross foreign source income (see instructions)	5,085				
e Gross income from all sources (see instructions)	5,897,880				
f Divide line 3d by line 3e (see instructions)	0.0009				
g Multiply line 3c by line 3f	10				
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	1				
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5	11			6	11
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7	5,074

Part II Foreign Taxes Paid or Accrued (see instructions)

Credit is claimed for taxes (you must check one): (h) [X] Paid (i) [ ] Accrued

Country	(j) Date paid or accrued	In foreign currency — Taxes withheld at source on: (k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A	1099 Tax					117				117
B										
C										

8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 ▶ 8 117

For Paperwork Reduction Act Notice, see instructions.

CLAUDE A SIMON 106-50-1158

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	117	
10	Carryback or carryover (attach detailed computation) See Stmt 3	10	48	
11	Add lines 9 and 10	11	165	
12	Reduction in foreign taxes (see instructions)	12	( )	
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		165
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	5,074	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	5,074	
18	**Individuals:** Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18	3,902,229	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		0.0013
20	**Individuals:** Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20		578,322
	Caution: If you are completing line 20 for separate category **e** (lump-sum distributions), see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)	21		752
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶	22		165

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distributions	26		
27	Add lines 23 through 26	27		
28	Enter the **smaller** of line 20 or line 27	28		165
29	Reduction of credit for international boycott operations. See instructions for line 12	29		
30	Subtract line 29 from line 28. This is your **foreign tax credit.** Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	30		165

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Form **1116**

Department of the Treasury Internal Revenue Service (99)

Alt. Min. Tax
Foreign Tax Credit
(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

OMB No. 1545-0121

2012

Attachment Sequence No. **19**

Name: CLAUDE A SIMON

Identifying number as shown on page 1 of your tax return: 106-50-1158

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a [X] Passive category income
b [ ] General category income
c [ ] Section 901(j) income
d [ ] Certain income re-sourced by treaty
e [ ] Lump-sum distributions

f Resident of (name of country) ▶ US usa

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Line	A OC	B	C		Total (Add cols. A, B, and C.)
g	Enter the name of the foreign country or U.S. possession ▶	ASIA				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): dividends	5,085			1a	5,085
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ [ ]					
	Deductions and losses (Caution: See instructions):					
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)					
b	Other deds. (attach stmt.)					
c	Add lines 3a and 3b					
d	Gross foreign source income (see instructions)	5,085				
e	Gross income from all sources (see instructions)	5,897,880				
f	Divide line 3d by line 3e (see instructions)	0.0009				
g	Multiply line 3c by line 3f					
4	Pro rata share of interest expense (see instructions):					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	1				
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5	1			6	1
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7	5,084

Part II Foreign Taxes Paid or Accrued (see instructions)

Credit is claimed for taxes (you must check one): (h) [X] Paid (i) [ ] Accrued

Country	(j) Date paid or accrued	In foreign currency – Taxes withheld at source on: (k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	In U.S. dollars – Taxes withheld at source on: (o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A	1099 Tax					117				117
B										
C										

8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 ▶ 8 117

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2012)

DAA

Alt. Min. Tax

CLAUDE A SIMON 106-50-1158

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	117		
10	Carryback or carryover (attach detailed computation) See Stmt 4	10	94		
11	Add lines 9 and 10	11	211		
12	Reduction in foreign taxes (see instructions)	12	( )		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit			14	211
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	5,084		
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	5,084		
18	**Individuals:** Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18	3,962,021		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	0.0013
20	**Individuals:** Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			20	589,001
	Caution: If you are completing line 20 for separate category **e** (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	756
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	211

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	
28	Enter the **smaller** of line 20 or line 27			28	211
29	Reduction of credit for international boycott operations. See instructions for line 12			29	
30	Subtract line 29 from line 28. This is your **foreign tax credit.** Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			30	211

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: CLAUDE A SIMON

Your social security number: 106-50-1158

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	3,902,229
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	14,621
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	0
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	113,730
11	Alternative tax net operating loss deduction	11	(107,934)
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	( )
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately, see instructions.)	28	3,962,021

Part II Alternative Minimum Tax (AMT)

29	Exemption. See instructions	29	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	3,962,021
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	589,001
32	Alternative minimum tax foreign tax credit (see instructions)	32	211
33	Tentative minimum tax. Subtract line 32 from line 31	33	588,790
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	578,157
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	10,633

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

DAA

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31			36	3,962,021
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	4,266,907		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	4,266,907		
40	Enter the **smaller** of line 36 or line 39			40	3,962,021
41	Subtract line 40 from line 36			41	0
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶			42	
43	Enter: • $70,700 if married filing jointly or qualifying widow(er), • $35,350 if single or married filing separately, or • $47,350 if head of household.	43	35,350		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	35,350		
46	Enter the **smaller** of line 36 or line 37	46	3,962,021		
47	Enter the **smaller** of line 45 or line 46	47	35,350		
48	Subtract line 47 from line 46	48	3,926,671		
49	Multiply line 48 by 15% (.15) ▶			49	589,001
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.				
50	Subtract line 46 from line 40	50			
51	Multiply line 50 by 25% (.25) ▶			51	
52	Add lines 42, 49, and 51			52	589,001
53	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result			53	1,107,616
54	Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31			54	589,001

Statement 1 - Schedule A, Line 8 - Other Taxes

Description	Amount
VALOREM TAX	$
State Disability Ins W/H	29
Total	$ 29

160 MADISON AVENUE

Statement 2 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
BANK CHARGES	$ 70,280		$ 70,280
WATER CHARGES	5,542		5,542
POSTAGE & OFFICE	637		637
SECURITY EXPENSES	4,587		4,587
FUEL CHARGES	13,729		13,729
MISC EXPENSES	9,857		9,857
Total	$ 104,632		$ 104,632

Federal Statements

Passive Income

Statement 3 - Form 1116, Line 10 - Carryback or Carryover

Year	Fgn Taxes Pd/Accrued	Limit	Available to Carryover
2002	$	$	$
2003			
2004			
2005			
2006			
2007	90	1,372	
2008	117	103	
2009	26	46	
2010	27		7
2011	41		41
Carryback to 2012			
Total			$ 48

Federal Statements

Passive Income

Statement 4 - AMT Form 1116, Line 10 - Carryback or Carryover

Year	Fgn Taxes Pd/Accrued	Limit	Available to Carryover
2002	$	$	$
2003			
2004			
2005			
2006			
2007	90	968	
2008	117	103	
2009	26	46	26
2010	27		27
2011	41		41
Carryback to 2012			
Total			$ 94

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Form 1040	Partner's Basis Worksheet Page 1	2012

Name: CLAUDE A SIMON	Taxpayer Identification Number: 106-50-1158
Name of Entity: 160 MADISON AVE JOINT VENTURE	EIN 13-3027658
Passive Activity Type: Rental Real Estate	K1 Unit: 1

1.	Beginning of year basis. Per IRC 705(a)(2) do not enter an amount below zero		1. 1,176,592
	Increases to basis:		
2.	Capital contributions: Cash	2.	
3.	Capital contributions: Property (adjusted basis)	3.	
4.	Increase in share of partnership liabilities	4.	
5.	Ordinary business income	5.	
6.	Net rental real estate income	6.	
7.	Other net rental income	7.	
8.	Interest	8.	
9.	Dividends	9.	
10.	Royalties	10.	
11.	Net short-term capital gain	11.	
12.	Net long-term capital gain	12.	
13.	Net 28% rate capital gain	13.	
14.	Net section 1231 gain and ordinary business gains	14.	
15.	Tax-exempt interest and other tax-exempt income	15.	
16.	Other income	16.	
17.	Excess of deductions for depletion over basis of property (other than oil and gas)	17.	
18.	Other increases	18.	
19.	Total increases to basis. Combined lines 2 through 18		19. 0
20.	**Adjusted basis before items decreasing basis.** Add line 1 and line 19		20. 1,176,592
	Decreases to basis:		
21.	Distributions: Cash and marketable securities (Sch K-1 (1065), Box 19 A)	21.	
22.	Distributions: Property (adjusted basis) (Sch K-1 (1065), Box 19 C)	22.	
23.	Decrease in share of partnership liabilities	23. 1,383,513	
24.	Total distributions. Combine lines 21 through 23	24. 1,383,513	
25.	Nondeductible noncapital expenses. (See Partner's Basis Worksheet Page 2)	25. 0	
26.	Oil and gas property depletion deduction up to adjusted basis of property	26.	
27.	Other decreases	27.	
28.	Total decreases to basis except items of loss and deductions. Combine lines 24 through 27		28. 1,383,513
29.	**Adjusted basis before items of loss or deductions** (Subtract line 28 from line 20. Do not enter less than zero)		29. 0
30.	Partnership losses and deductions applied against basis. (See Partner's Basis Worksheet Page 2)		30.
31.	Basis at the end of the year. (Subtract line 30 from line 29. Do not enter less than zero)		31. 0

Gain Recognized on Distributions

32.	Total distributions less property distributions. Subtract line 22 from line 24		32. 1,383,513
33.	Adjusted basis before items decreasing basis (line 20) less gain from entire disposition of partnership on line 27.		33. 1,176,592
34.	**Gain recognized on excess distributions.** (Subtract line 33 from line 32)		34. 206,921
	• Sch E page 2, ordinary income	206,921	
	• Sch D/8949, short-term capital gain		
	• Sch D/8949, long-term capital gain		
35.	**Gain recognized on appreciated property**		35.
36.	**Total gain recognized on distributions**		36. 206,921

Form 1040	Partner's Basis Worksheet Page 1, AMT	2012

Name: CLAUDE A SIMON | Taxpayer Identification Number: 106-50-1158

Name of Entity: 160 MADISON AVE JOINT VENTURE | EIN 13-3027658

Passive Activity Type: Rental Real Estate | K1 Unit 1

1.	Beginning of year basis. Per IRC 705(a)(2) do not enter an amount below zero		1,176,592
	Increases to basis:		
2.	Capital contributions: Cash		
3.	Capital contributions: Property (adjusted basis)		
4.	Increase in share of partnership liabilities		
5.	Ordinary business income		
6.	Net rental real estate income		
7.	Other net rental income		
8.	Interest		
9.	Dividends		
10.	Royalties		
11.	Net short-term capital gain		
12.	Net long-term capital gain		
13.	Net 28% rate capital gain		
14.	Net section 1231 gain and ordinary business gains		
15.	Tax-exempt interest and other tax-exempt income		
16.	Other income		
17.	Excess of deductions for depletion over basis of property (other than oil and gas)		
18.	Other increases		
19.	Total increases to basis. Combined lines 2 through 18		0
20.	**Adjusted basis before items decreasing basis.** Add line 1 and line 19		1,176,592
	Decreases to basis		
21.	Distributions: Cash and marketable securities (Sch K-1 (1065), Box 19 A)		
22.	Distributions: Property (adjusted basis) (Sch K-1 (1065), Box 19 C)		
23.	Decrease in share of partnership liabilities	1,383,513	
24.	Total distributions. Combine lines 21 through 23	1,383,513	
25.	Nondeductible noncapital expenses. (See Partner's Basis Worksheet Page 2)	0	
26.	Oil and gas property depletion deduction up to adjusted basis of property		
27.	Other decreases		
28.	Total decreases to basis except items of loss and deductions Combine lines 24 through 27		1,383,513
29.	**Adjusted basis before items of loss or deductions.** Subtract line 28 from line 20. Do not enter less than zero)		0
30.	Partnership losses and deductions applied against basis. (See Partner's Basis Worksheet Page 2)		
31.	Basis at the end of the year. (Subtract line 30 from line 29. Do not enter less than zero)		0

AMT Gain Recognized on Distributions

32.	Total distributions less property distributions. Subtract line 22 from line 24.		1,383,513
33.	Adjusted basis before items decreasing basis (line 20) less gain from entire disposition of partnership on line 27.		1,176,592
34.	**Gain recognized on excess distributions.** (Subtract line 33 from line 32)		206,921
	• Sch E page 2, ordinary income	206,921	
	• Sch D/8949, short-term capital gain		
	• Sch D/8949, long-term capital gain		
35.	**Gain recognized on appreciated property**		
36.	**Total gain recognized on distributions**		206,921