

2014

Resident Income Tax Return

New York State • New York City • Yonkers

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning

and ending

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your social security number
CLAUDE	A	SIMON	03-05-1956	106-50-1158
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's social security number
				149-46-3469
Mailing address (see instructions, page 12) (number and street or PO box)			Apartment number	New York State county of residence
71 TONJES ROAD				Sull
City, village, or post office	State	ZIP code	Country (if not United States)	School district name
CALLICOON	NY	12723		Monticello
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district code number
				406
City, village, or post office	State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
	NY			

A Filing status
 (mark an X in one box):

- ① ☐ Single
- ② ☐ Married filing joint return
(enter spouse's social security number above)
- ③ ☒ Married filing separate return
(enter spouse's social security number above)
- ④ ☐ Head of household (with qualifying person)
- ⑤ ☐ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes ☒ No ☐
C Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☒
D1 Did you have a financial account located in a foreign country? (see page 13) Yes ☐ No ☒
D2 Yonkers residents and Yonkers part-year residents only:

 (1) Did you receive a property tax freeze credit? (see page 13) Yes ☐ No ☐

 (2) If Yes, enter the amount 00

D3 Did you receive a family tax relief credit? (see page 13) Yes ☐ No ☒
E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) Yes ☐ No ☒

 (2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day)
F NYC residents and NYC part-year residents only (see page 13):

 (1) Number of months you lived in NYC in 2014

 (2) Number of months your spouse lived in NYC in 2014
G Enter your 2-character special condition code if applicable (see page 13)

 If applicable, also enter your second 2-character special condition code
H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)
CHARLES	A	SIMON	Son	669-22-4825	02-29-2004
HENRY		SIMON	Son	669-30-1405	04-22-2006

 If more than 7 dependents, mark an X in the box. ☐

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For office use only

Your social security number

106-50-1158

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	45,000	00
2	Taxable interest income	131,371	00
3	Ordinary dividends	4,530	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)		00
5	Alimony received		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	-1,500	00
8	Other gains or losses (submit a copy of federal Form 4797)		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	-146,546	00
12	Rental real estate included in line 11		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)		00
14	Unemployment compensation		00
15	Taxable amount of social security benefits (also enter on line 27)		00
16	Other income (see page 14) Identify: Prior Yr NOL	-63,566	00
17	Add lines 1 through 11 and 13 through 16	-30,711	00
18	Total federal adjustments to income (see page 14) Identify:		00
19	Federal adjusted gross income (subtract line 18 from line 17)	-30,711	00

New York additions (see page 15)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	2	00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)		00
22	New York's 529 college savings program distributions (see page 15)		00
23	Other (Form IT-225, line 9)	64,566	00
24	Add lines 19 through 23	33,857	00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state & local income taxes (from line 4)		00
26	Pensions of NYS & local governments & the federal government (see page 16)		00
27	Taxable amount of social security benefits (from line 15)		00
28	Interest income on U.S. government bonds		00
29	Pension and annuity income exclusion (see page 16)		00
30	New York's 529 college savings program deduction/earnings		00
31	Other (Form IT-225, line 18)		00
32	Add lines 25 through 31		00
33	New York adjusted gross income (subtract line 32 from line 24)	33,857	00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	59,911	00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	2 000	00
37	Taxable income (subtract line 36 from line 35)		00



Name(s) as shown on page 1

CLAUDE A SIMON

Your social security number

106-50-1158

IT-201 (2014) Page 3 of 4

Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40	60	00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43	60	00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59	9	00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61	9	00

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Your social security number
106-50-1158

62 Enter amount from line 61

62 9 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	660	00
64 NYS/NYC child and dependent care credit	64		00
65 NYS earned income credit (EIC)	65		00
66 NYS noncustodial parent EIC	66		00
67 Real property tax credit	67		00
68 College tuition credit	68		00
69 NYC school tax credit (also complete F on page 1; see page 25)	69		00
70 NYC earned income credit	70		00
70a NYC enhanced real property tax credit	70a		00
71 Other refundable credits (Form IT-201-ATT, line 18)	71		00
72 Total New York State tax withheld	72	2,139	00
73 Total New York City tax withheld	73		00
74 Total Yonkers tax withheld	74		00
75 Total estimated tax payments and amount paid with Form IT-370	75		00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75)

76 2,799 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76)

77 2,790 00

78 Amount of line 77 to be refunded

Mark one refund choice: ☒ direct deposit (fill in line 83) - or - ☐ debit card - or - ☐ paper check

78 2,790 00

79 Amount of line 77 that you want applied to your

2015 estimated tax (see instructions)

79 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box ☐ and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.

See page 29 for payment options.

80 00

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28)

81 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29)

82 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).

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. 29) ☐

83a Account type: ☒ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

83b Routing number 021000089

83c Account number 79830938

84 Electronic funds withdrawal (see page 30)

Date

Amount

00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)		Date 08-25-2015
Preparer's signature Allan C Cohn CPA	Preparer's NYTPRN	
Firm's name (or yours, if self-employed) Cohn & Langer, CPAs	Preparer's PTIN or SSN P00447700	
Address 18 Blanche St Plainview NY 11803	Employer identification number 45-4014297	
E-mail:	NYTPRN excl. code 03	

Taxpayer(s) must sign here	
Your signature	
Your occupation BUSINESS OWNER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone #
E-mail:	

See instructions for where to mail your return.

201004141022



2014

New York State Department of Taxation and Finance

Resident Itemized Deduction Schedule**IT-201-D**

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number
CLAUDE A SIMON	106-50-1158

Whole dollars only

- 1 Medical and dental expenses (federal Schedule A, line 4)
- 2 Taxes you paid (federal Schedule A, line 9)
- 3 Interest you paid (federal Schedule A, line 15)
- 4 Gifts to charity (federal Schedule A, line 19)
- 5 Casualty and theft losses (federal Schedule A, line 20)
- 6 Job expenses / miscellaneous deductions (federal Schedule A, line 27)
- 7 Other miscellaneous deductions (federal Schedule A, line 28)
- 8 Enter amount from federal Schedule A, line 29
- 9 State, local, and foreign income taxes (or general sales tax, if applicable)
and other subtraction adjustments (see instructions) See Stmt 1
- 10 Subtract line 9 from line 8
- 11 Addition adjustments (see instructions)
- 12 Add lines 10 and 11
- 13 Itemized deduction adjustment (see instructions)
- 14 Subtract line 13 from line 12
- 15 College tuition itemized deduction (see Form IT-272)
- 16 New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)

1		00
2	22,512	00
3	71	00
4		00
5		00
6	48,468	00
7		00
8	71,051	00
9	11,140	00
10	59,911	00
11		00
12	59,911	00
13		00
14	59,911	00
15		00
16	59,911	00

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2014

Claim for Empire State Child Credit

Submit this form with Form IT-201 or IT-203.

Step 1 – Enter identifying information

Your name as shown on return	Your social security number
CLAUDE A SIMON	106-50-1158
Spouse's name	Spouse's social security number
	149-46-3469

Step 2 – Determine eligibility

- 1 Were you (and your spouse if filing a joint New York State return) New York State residents for all of 2014? 1 Yes ☒ No ☐
If you marked an X in the No box, stop; you do not qualify for this credit.
- 2 Did you claim the federal child tax credit or additional child tax credit for 2014? 2 Yes ☒ No ☐
- 3 Is your federal adjusted gross income (see instructions)
– \$110,000 or less and your filing status is ② married filing joint return;
– \$75,000 or less and your filing status is ① single, ④ head of household, or ③ qualifying widow(er); or
– \$55,000 or less and your filing status is ③ married filing separate return? 3 Yes ☒ No ☐
If you marked an X in the No box at both lines 2 and 3, stop; you do not qualify for this credit.
- 4 Enter the number of children who qualify for the federal child tax credit or additional child tax credit (see instructions) 4 2
- 5 Enter the number of children from line 4 that were at least four but less than 17 years of age on December 31, 2014 5 2
If you entered 0 on line 5, stop; you do not qualify for this credit.

Step 3 – Enter child information

List below the name, social security number, and date of birth for each child included on line 4.

First name	MI	Last name	Social security number	Date of birth (mmddyyyy)
CHARLES	A	SIMON	669-22-4825	02-29-2004
HENRY		SIMON	669-30-1405	04-22-2006

Use Form IT-213-ATT if you have additional children to report (see instructions).



Step 4 – Compute credit

If you answered **No** to question 2, skip lines 6 through 12, and enter 0 on line 13; continue with line 14.

Whole dollars only

6	Enter your federal child tax credit from Form 1040A, line 35, or Form 1040, line 52	6		00
7	Enter your federal additional child tax credit from Form 1040A, line 43, or Form 1040, line 67	7	2,000	00
8	Add lines 6 and 7	8	2,000	00
9	Enter the number of children from line 4	9	2	
10	Divide line 8 by line 9	10	1,000	00
11	Enter the number of children from line 5	11	2	
12	Multiply line 10 by line 11	12	2,000	00
13	Multiply line 12 by 33% (.33)	13	660	00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.
All others continue with line 14.

14	Enter the number of children from line 5	14	2	
15	Multiply line 14 by 100	15	200	00
16	Empire State child credit (enter the amount from line 13 or line 15, whichever is greater)	16	660	00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

Step 5 – Spouses required to file separate New York State returns (see instructions)

17	Enter the full-year resident spouse's share of the line 16 amount; do not leave line 17 blank Enter here and on Form IT-201, line 63.	17		00
18	Enter the part-year resident or nonresident spouse's share of the line 16 amount; do not leave line 18 blank Enter the line 18 amount and code 213 on Form IT-203-ATT, line 12.	18		00



2014**New York State Modifications**

Attachment to Form IT-201, IT-203, IT-204, or IT-205

Name(s) as shown on return	Identification number as shown on return
CLAUDE A SIMON	106-50-1158

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an X in the box identifying the return you are filing: IT-201 ☒ IT-203 ☐ IT-204 ☐ IT-205 ☐**Schedule A - New York State additions (enter whole dollars only)****Part 1 - Individuals, partnerships, and estates or trusts****1 New York State additions**

	Number	A - Total amount	B - NYS allocated amount
1a	A - 201	1,000 00	1,000 00
1b	A - 215	63,566 00	00
1c	A -	00	00
1d	A -	00	00
1e	A -	00	00
1f	A -	00	00
1g	A -	00	00

2 Total (add column A, lines 1a through 1g)

2	64,566	00
3		00

3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any

4 Add lines 2 and 3

4	64,566	00
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Part 2 - Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter EA-103 or EA-113

Form IT-203 filers: do not enter EA-113

Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA -	00	00
5b	EA -	00	00
5c	EA -	00	00
5d	EA -	00	00
5e	EA -	00	00
5f	EA -	00	00
5g	EA -	00	00

6 Total (add column A, lines 5a through 5g)

7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any

8 Add lines 6 and 7

9 Total additions (add lines 4 and 8; see instructions)

6		00
7		00

8		00
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9	64,566	00
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(continued)



Schedule B - New York State subtractions (enter whole dollars only)**Part 1 – Individuals, partnerships, and estates or trusts****10 New York State subtractions**

Number		A - Total amount	B - NYS allocated amount
10a	S -	00	00
10b	S -	00	00
10c	S -	00	00
10d	S -	00	00
10e	S -	00	00
10f	S -	00	00
10g	S -	00	00

11 Total (add column A, lines 10a through 10g)

11 00

12 Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any

12 00

13 Add lines 11 and 12

13 00

Part 2 – Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-108, or ES-125
 Form IT-203 filers: do not enter ES-106, ES-107, ES-108, or ES-125
 Form IT-205 filers: do not enter ES-125

14 New York State subtractions

Number		A - Total amount	B - NYS allocated amount
14a	ES -	00	00
14b	ES -	00	00
14c	ES -	00	00
14d	ES -	00	00
14e	ES -	00	00
14f	ES -	00	00
14g	ES -	00	00

15 Total (add column A, lines 14a through 14g)

15 00

16 Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any

16 00

17 Add lines 15 and 16

17 00

18 Total subtractions (add lines 13 and 17; see instructions)

18 00



New York Statements

Statement 1 - Form IT-201-D - Subtraction Adjustments

<u>Class Code</u>	<u>Description</u>	<u>Amount</u>
	State/local/foreign taxes	\$ 11,140
Total		<u>\$ 11,140</u>

**SCHEDULE D
(Form 1040)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

(99)

▶ Attach to Form 1040 or Form 1040NR.

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

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

2014Attachment
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**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	819,332	816,206	0	3,126
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	402,305
7 Net short-term capital gain or (loss). Combine lines 1a 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	-399,179

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	13,056	12,329	0	727
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	1,099
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 8a through 14 in column (h). Then go to Part III on the back			15	1,826

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

Schedule D (Form 1040) 2014

CLAUDE A SIMON

106-50-1158

Schedule D (Form 1040) 2014

Page 2

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	- 397,353
<ul style="list-style-type: none"> • 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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> 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? <input type="checkbox"/> 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. <input type="checkbox"/> 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 : <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	21	(1,500)
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? <input checked="" type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2014

Form **8949****Sales and Other Dispositions of Capital Assets**

OMB No. 1545-0074

2014Department of the Treasury
Internal Revenue Service

► 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 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

CLAUDE A SIMON**106-50-1158**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

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 (see Note above)

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

☒ (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.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MORGAN STANLEY	Various	Various	768,033	769,358			-1,325
	TD AMERITRADE	Various	Various	51,299	46,848			4,451
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 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				819,332	816,206		0	3,126

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.

Form **8949** (2014)

Form 8949 (2014)

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

Social security number or taxpayer identification number

CLAUDE A SIMON**106-50-1158**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

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

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F 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.

☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

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

☒ (F) Long-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.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE	Various	Various	13,056	12,329			727
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶			13,056	12,329		0	727

Note. If you checked Box D 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/schedulee.

OMB No. 1545-0074

2014Attachment
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.

- A** Did you make any payments in 2014 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

1a	Physical address of each property (street, city, state, ZIP code)				
A	534 WEST 42ND STREET, NEW YORK, NY 10036				
B	336 EAST 56TH STREET, NEW YORK, NY 10022				
C	10 PARK AVE APT 9H, NEW YORK, NY 10016				
1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	1	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.	A 365		
B	1		B 365		
C	1		C 365		

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	29,700	209,296	5,200
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6		1,222	
7 Cleaning and maintenance	7			1,722
8 Commissions	8			
9 Insurance	9	1,823	2,704	
10 Legal and other professional fees	10	10,071	13,679	
11 Management fees	11		2,400	
12 Mortgage interest paid to banks, etc. (see instructions)	12		136,436	553
13 Other interest	13			
14 Repairs	14		20,662	
15 Supplies	15	337		
16 Taxes	16	12,806	92,163	5,058
17 Utilities	17	2,110	8,412	
18 Depreciation expense or depletion	18			
19 Other (list) ►	19	30,190	30,718	830
20 Total expenses. Add lines 5 through 19. See Statement.	20	57,337	308,396	8,163
21 Subtract line 20 from line 3 and/or line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	-27,637	-99,100	-2,963
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			

23a Total of all amounts reported on line 3 for all rental properties	23a	244,196
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	136,989
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	373,896
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	()
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	

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2014

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 instructions 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	FAIRLANE VRTX, INC	S		46-1575705	
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	(j) Nonpassive income from Schedule K-1	
A		10,317			
B		136,229			
C					
D					
29a Totals					
b Totals		146,546			
30 Add columns (g) and (j) of line 29a				30	
31 Add columns (f), (h), and (i) of line 29b				31	146,546
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	-146,546

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	-146,546
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 instructions)	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>
RENT EXPENSE	\$ 29,919		\$ 29,919
BANK CHARGES	171		171
PRMOTIONAL EXPENSE	100		100
Total	<u>\$ 30,190</u>		<u>\$ 30,190</u>

Federal Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
RENT EXPENSE	\$ 21,703		\$ 21,703
PROMOTIONAL EXPENSE	4,761		4,761
ADMINISTRATIVE EXPENSES	2,400		2,400
WATER & SEWER	1,038		1,038
OFFICE & POSTAGE	436		436
DUES & SUBSCRIPTION	217		217
GARBAGE SERVICE	150		150
BANK CHARGES	13		13
Total	<u>\$ 30,718</u>		<u>\$ 30,718</u>

Federal Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
MOVING EXPENSES	\$ 830		\$ 830
Total	<u>\$ 830</u>		<u>\$ 830</u>