

## Filing Instructions



**COPY**

### Electronically Filed Form 1040 US Individual Income Tax Return

### With Form 8879 IRS e-file Signature Authorization

**Taxable Year Ended December 31, 2014**

**Name:** CLAUDE A SIMON

**Date Due:** October 15, 2015

**Remittance:** None is required. The return shows a total overpayment of \$7,518, which is to be refunded in its entirety.

Your refund will be direct deposited into your CITIBANK checking account no. \*\*\*\*0938.

**Signature:** Form 8879 IRS e-file Signature Authorization authorizes your electronically filed return to be signed with a Personal Identification Number (PIN) and certifies that Part I amounts are from your tax return. Review and sign the Form 8879 IRS e-file Signature Authorization and mail it as soon as possible to:

Cohn & Langer, CPAs  
18 Blanche St  
Plainview, NY 11803-4607

***Important:*** Your return will not be filed with the IRS until the signed Form 8879 IRS e-file Signature Authorization has been received by this office.

Retain a copy of the signed and dated Form 8879 for your records.

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

<b>Form</b>		<b>1040</b> Department of the Treasury—Internal Revenue Service (99)		<b>2014</b>		OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1—Dec. 31, 2014, or other tax year beginning						, 2014, ending , 20	
See separate instructions.							
Your first name and initial <b>CLAUDE A</b>		Last name <b>SIMON</b>		Your social security number <b>106-50-1158</b>			
If a joint return, spouse's first name and initial		Last name		Spouse's social security number <b>149-46-3469</b>			
Home address (number and street). If you have a P.O. box, see instructions. <b>71 TONJES ROAD</b>						Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>CALLICOON NY 12723</b>						<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county		Foreign postal code			
<b>Filing Status</b>							
1 <input type="checkbox"/> Single		4 <input type="checkbox"/> 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. ▶					
2 <input type="checkbox"/> Married filing jointly (even if only one had income)		5 <input type="checkbox"/> Qualifying widow(er) with dependent child					
3 <input checked="" type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ <b>CAROLYN SIMON</b>							
<b>Exemptions</b>							
6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a		Boxes checked on 6a and 6b <b>1</b> No. of children on 6c who: • lived with you <b>2</b> • did not live with you due to divorce or separation (see instructions) _____ Dependents on 6c not entered above _____ Add numbers on lines above ▶ <b>3</b>					
b <input type="checkbox"/> Spouse							
c Dependents:		(2) Dependent's social security number		(3) Dependent's relationship to you		(4) <input checked="" type="checkbox"/> if child under age 17 qual. for child tax credit (see instr.)	
(1) First name Last name							
<b>CHARLES A SIMON</b>		<b>669-22-4825</b>		<b>Son</b>		<input checked="" type="checkbox"/>	
<b>HENRY SIMON</b>		<b>669-30-1405</b>		<b>Son</b>		<input checked="" type="checkbox"/>	
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>							
d Total number of exemptions claimed							
<b>Income</b>							
7 Wages, salaries, tips, etc. Attach Form(s) W-2				7		<b>45,000</b>	
8a Taxable interest. Attach Schedule B if required				8a		<b>131,371</b>	
b Tax-exempt interest. Do not include on line 8a		8b <b>213,141</b>					
9a Ordinary dividends. Attach Schedule B if required				9a		<b>4,530</b>	
b Qualified dividends		9b <b>370</b>					
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 ▶ <input type="checkbox"/>				13		<b>-1,500</b>	
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		<b>-146,546</b>	
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 <b>Prior Year NOL</b>				21		<b>-63,566</b>	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶				22		<b>-30,711</b>	
<b>Adjusted Gross Income</b>							
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		<b>-30,711</b>	



Form 1040 (2014)

CLAUDE A SIMON

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**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	-30,711
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	71,051
41	Subtract line 40 from line 38	41	-101,762
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	11,850
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	0
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0

**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, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

**Other Taxes**

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	0

**Payments**

If you have a qualifying child, attach Schedule EIC

64	Federal income tax withheld from Forms W-2 and 1099	64	5,518
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	2,000
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	7,518

**Refund**

Direct deposit? See instructions

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	7,518
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	7,518
b	Routing number <input type="text" value="021000089"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text" value="79830938"/>		
77	Amount of line 75 you want applied to your 2015 estimated tax	77	

**Amount You Owe**

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

**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  Personal identification number (PIN)  Phone no.

**Sign Here**

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature  Date  Your occupation **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**

Print/Type preparer's name  Preparer's signature  Date  Check ☒ if self-employed PTIN

**Preparer**

Firm's name  Firm's EIN

**Use Only**

Firm's address  Phone no.



**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040**Itemized Deductions**► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).

► Attach to Form 1040.

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **07****CLAUDE A SIMON**Your social security number  
**106-50-1158**

<b>Medical and Dental Expenses</b>		<b>Caution.</b> 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 <b>2</b>				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>		5	11,140
	a <input checked="" type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes			6	11,372
6	Real estate taxes (see instructions)	6			
7	Personal property taxes	7			
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8			9	22,512
<b>Interest You Paid</b>		<b>10 Home mortgage interest and points reported to you on Form 1098</b>		10	71
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).		<b>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 ►</b>		11	
				12	
	<b>12 Points not reported to you on Form 1098. See instructions for special rules</b>			13	
	<b>13 Mortgage insurance premiums (see instructions)</b>			14	
	<b>14 Investment interest. Attach Form 4952 if required. (See instructions.)</b>			15	71
	<b>15 Add lines 10 through 14</b>				
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions</b>		16	
<b>If you made a gift and got a benefit for it, see instructions.</b>		<b>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500</b>		17	
	<b>18 Carryover from prior year</b>			18	
	<b>19 Add lines 16 through 18</b>			19	
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)</b>		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►</b>		21	
	<b>22 Tax preparation fees</b>			22	
	<b>23 Other expenses—investment, safe deposit box, etc. List type and amount ►</b>			23	48,468
	<b>MORGAN STANLEY</b>			24	48,468
	<b>24 Add lines 21 through 23</b>			25	-30,711
	<b>25 Enter amount from Form 1040, line 38</b>			26	
	<b>26 Multiply line 25 by 2% (.02)</b>			27	48,468
	<b>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-</b>				
<b>Other Miscellaneous Deductions</b>		<b>28 Other—from list in instructions. List type and amount ►</b>		28	
<b>Total Itemized Deductions</b>		<b>29 Is Form 1040, line 38, over \$152,525?</b>		29	71,051
	<input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.				
	<input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	<b>30 If you elect to itemize deductions even though they are less than your standard deduction, check here</b> <input type="checkbox"/>				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2014



**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 and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

OMB No. 1545-0074

**2014**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.

- 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 ▶

**MORGAN STANLEY SB****TD AMERITRADE****MORGAN STANLEY****MORGAN STANLEY****MORGAN STANLEY****Amount****6****3****404****527****130,431****1**

- 2 Add the amounts on line 1

**2****131,371**

- 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****131,371****Note.** If line 4 is over \$1,500, you must complete Part III.**Amount****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.

- 5 List name of payer ▶

**MORGAN STANLEY****TD AMERITRADE****4,160****370****5**

- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

**6****4,530****Note.** If line 6 is over \$1,500, you must complete Part III.

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.

**Part III**  
**Foreign Accounts and Trusts**(See  
instructions on  
back.)

- 7a At any time during 2014, 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

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8 During 2014, 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

**Yes****No****X****X**

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

Schedule B (Form 1040A or 1040) 2014

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

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **12**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).

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

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)
<b>1a</b> 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				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked	<b>819,332</b>	<b>816,206</b>	<b>0</b>	<b>3,126</b>
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions			<b>6</b>	<b>( 402,305 )</b>
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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			<b>7</b>	<b>- 399,179</b>

**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)
<b>8a</b> 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				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked	<b>13,056</b>	<b>12,329</b>	<b>0</b>	<b>727</b>
<b>11</b> 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			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			<b>12</b>	
<b>13</b> Capital gain distributions. See the instructions			<b>13</b>	<b>1,099</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions			<b>14</b>	<b>( )</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back			<b>15</b>	<b>1,826</b>

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**

<b>16</b>	Combine lines 7 and 15 and enter the result	<b>16</b>	<b>- 397,353</b>
	<ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains?		
	<input type="checkbox"/> <b>Yes.</b> Go to line 18.		
	<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank?		
	<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.		
	<input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:		
	<ul style="list-style-type: none"> <li>The loss on line 16 or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	<b>( 1,500 )</b>
	<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	<input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2014

Form **8949**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Sales and Other Dispositions of Capital Assets**► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://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.

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **12A****CLAUDE A SIMON**

Social security number or taxpayer identification number

**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 <b>Note</b> 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). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> 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
<b>2 Totals.</b> 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 <b>Box A</b> above is checked), line 2 (if <b>Box B</b> above is checked), or line 3 (if <b>Box C</b> 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)



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 <b>Note</b> 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). <b>See the separate instructions.</b>		(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
<b>2</b>	<b>Totals.</b> 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 <b>Box D</b> above is checked), line 9 (if <b>Box E</b> above is checked), or line 10 (if <b>Box F</b> 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](http://www.irs.gov/schedulee).

OMB No. 1545-0074

**2014**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.

**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	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	1			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			
<b>Expenses:</b>				
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) ▶ See Statement 1,2,3	19	30,190	30,718	830
20 Total expenses. Add lines 5 through 19	20	57,337	308,396	8,163
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	-27,637	-99,100	-2,963
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	0	0	0
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			0
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 the separate instructions.

Schedule E (Form 1040) 2014

DAA



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 instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, 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		0
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	(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	-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 V; 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)

Name

**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](http://www.irs.gov/form1116).

OMB No. 1545-0121

**2014**Attachment  
Sequence No. **19****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 ☒ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
 b ☐ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **US United States**

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			Total (Add cols. A, B, and C.)
		A	OC	B	
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				
		4,160			1a 4,160
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) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>					
2	Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not <b>definitely related</b> :				
a	Certain itemized deductions or standard deduction (see instructions)	11,372			
b	Other ded. (attach stmt.)				
c	Add lines 3a and 3b	11,372			
d	Gross foreign source income (see instructions)	4,160			
e	Gross income from all sources (see instructions)	367,808			
f	Divide line 3d by line 3e (see instructions)	0.0113			
g	Multiply line 3c by line 3f	129			
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	130			6 130
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 4,030

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued										
		In foreign currency				In U.S. dollars						
		Taxes withheld at source on:				Taxes withheld at source on:			(s) Total foreign taxes paid or accrued (add cols. (o) through (r))			
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties		(q) Interest	(r) Other foreign taxes paid or accrued	
A	1099 Tax						35					35
B												
C												
8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 ▶											8	35

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2014)



CLAUDE A SIMON

106-50-1158

Page 2

Form 1116 (2014)

**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	35	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	35	
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		35
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	4,030	
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	4,030	
18	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	-101,762	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		1.0000
20	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <b>Caution:</b> If you are completing line 20 for separate category e (lump-sum distributions), see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Enter the <b>smaller</b> 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		

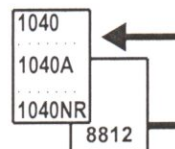
**Part IV Summary of Credits From Separate Parts III (see instructions)**

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 <b>smaller</b> of line 20 or line 27	28		
29	Reduction of credit for international boycott operations. See instructions for line 12	29		
30	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	30		0

Form 1116 (2014)

**SCHEDULE 8812**  
**(Form 1040A or 1040)**Department of the Treasury  
Internal Revenue Service (99)**Child Tax Credit**

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
► Information about Schedule 8812 and its separate instructions is at  
**www.irs.gov/schedule8812.**



OMB No. 1545-0074

**2014**Attachment  
Sequence No. **47**

Name(s) shown on return

**CLAUDE A SIMON**

Your social security number

**106-50-1158****Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.  
If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

**A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes☐ No

**B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes☐ No

**C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes☐ No

**D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes☐ No

**Note.** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here ☐

**Part II Additional Child Tax Credit Filers**

**1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).

**1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).

**1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.

**2** Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49

**3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit

**4a** Earned income (see separate instructions)

**4a** 45,000

**b** Nontaxable combat pay (see separate instructions)

**4b**

**5** Is the amount on line 4a more than \$3,000?

☐ **No.** Leave line 5 blank and enter -0- on line 6.

☒ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result

**5** 42,000

**6** Multiply the amount on line 5 by 15% (.15) and enter the result

**Next.** Do you have three or more qualifying children?

☒ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.

Otherwise, go to line 7.

**1** 2,000

**2**

**3** 2,000

**6** 6,300

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

Schedule 8812 (Form 1040A or 1040) 2014



CLAUDE A SIMON

106-50-1158

Schedule 8812 (Form 1040A or 1040) 2014

Page **2****Part III Certain Filers Who Have Three or More Qualifying Children**

<b>7</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	<b>7</b>		
<b>8</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.	<b>8</b>		
	<b>1040A filers:</b> Enter -0-			
	<b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	<b>9</b>		
<b>9</b>	Add lines 7 and 8			
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71.	<b>10</b>		
	<b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).			
	<b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0-			<b>11</b>
<b>12</b>	Enter the <b>larger</b> of line 6 or line 11			<b>12</b>
	Next, enter the <b>smaller</b> of line 3 or line 12 on line 13.			

**Part IV Additional Child Tax Credit**

<b>13</b>	This is your additional child tax credit	<b>13</b>	<b>2,000</b>
-----------	--	-----------	--------------

1040  
.....  
1040A  
.....  
1040NR

Enter this amount on  
Form 1040, line 67,  
Form 1040A, line 43, or  
Form 1040NR, line 64.

Schedule 8812 (Form 1040A or 1040) 2014

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service

(99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).**2014**Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**CLAUDE A SIMON****106-50-1158****Part I 2014 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b))

1b

129,700

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1c

171,100

d Combine lines 1a, 1b, and 1c

1d

-300,800

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2a Commercial revitalization deductions from Worksheet 2, column (a)

2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

2b

c Add lines 2a and 2b

2c

**All Other Passive Activities**

3a Activities with net income (enter the amount from Worksheet 3, column (a))

3a

b Activities with net loss (enter the amount from Worksheet 3, column (b))

3b

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))

3c

d Combine lines 3a, 3b, and 3c

3d

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

4

-300,800

If line 4 is a loss and:

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

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

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the **smaller** of the loss on line 1d or the loss on line 4

5

300,800

6 Enter \$150,000. If married filing separately, see instructions

6

7 Enter modified adjusted gross income, but not less than zero (see instructions)

7

0

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6

8

9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

9

10 Enter the **smaller** of line 5 or line 9

10

0

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

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

11

12 Enter the loss from line 4

12

13 Reduce line 12 by the amount on line 10

13

14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

14

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total

15

16 Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

16

0

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2014)

DAA



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Form 8582 (2014)

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
See Statement 4					
Total. Enter on Form 8582, lines 1a, 1b, and 1c		129,700	171,100		

**Worksheet 2—For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

**Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

**Worksheet 5—Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SIMONS HK PROPERTIES LLC	Sch E1	93,712	0.3115	93,712
CHARLES HENRY PROPERTIES LLC	Sch E1	204,125	0.6786	204,125
10 PARK AVE	Sch E1	2,963	0.0099	2,963
Total		300,800	1.00	300,800

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**Worksheet 6—Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SIMONS HK PROPERTIES LLC	Sch E1	93,712	93,712	
CHARLES HENRY PROPERTIES LLC	Sch E1	204,125	204,125	
10 PARK AVE	Sch E1	2,963	2,963	
<b>Total</b>		<b>300,800</b>	<b>300,800</b>	

**Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Total</b>			<b>1.00</b>		

Form **8582** (2014)



## Federal Statements

### SIMONS HK PROPERTIES LLC

#### Statement 1 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 29,919		\$ 29,919
BANK CHARGES	171		171
PRMOTIONAL EXPENSE	100		100
Total	\$ 30,190		\$ 30,190

### CHARLES HENRY PROPERTIES LLC

#### Statement 2 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
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	\$ 30,718		\$ 30,718

### 10 PARK AVE

#### Statement 3 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
MOVING EXPENSES	\$ 830		\$ 830
Total	\$ 830		\$ 830

## Federal Statements

### Statement 4 - Form 8582 Page 2 Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c

Description	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Overall Gain	Overall Loss
SIMONS HK PROPERTIES LLC	\$	\$ 27,637	\$ 66,075	\$	\$ 93,712
CHARLES HENRY PROPERTIES LLC		99,100	105,025		204,125
10 PARK AVE		2,963			2,963
Total	\$ 0	\$ 129,700	\$ 171,100		