

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

**CLAUDE A SIMON
71 TONJES ROAD
CALLICOON, NY 12723**
[REDACTED]

Filing Instructions
Electronically Filed
Form 1040 US Individual Income Tax Return

With
Form 8879 IRS e-file Signature Authorization

Taxable Year Ended December 31, 2016

Name: CLAUDE A SIMON

Date Due: April 18, 2017

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.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2016** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

| | | | | |
|---|---------------------------|---|--|--|
| For the year Jan. 1-Dec. 31, 2016, or other tax year beginning | | , 2016, ending | , 20 | See separate instructions. |
| Your first name and initial CLAUDE A | Last name SIMON | | | Your social security number 106-50-1158 |
| If a joint return, spouse's first name and initial | Last name | | | Spouse's social security number 149-46-3469 |
| Home address (number and street). If you have a P.O. box, see instructions. 71 TONJES ROAD | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). CALLICOON NY 12723 | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. | |
| Foreign country name | | Foreign province/state/county | | Foreign postal code |
| Filing Status | | 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) | | | | |
| Check only one box. 3 <input checked="" type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ► CAROLYN SIMON | | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child | | |
| Exemptions | | 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 <input type="checkbox"/> Spouse | | | | 1 No. of children on 6c who: |
| c Dependents: | | (2) Dependent's social security number | (3) Dependent's relationship to you | 2 • lived with you |
| (1) First name CHARLES A SIMON | | 669-22-4825 | Son | <input checked="" type="checkbox"/> |
| (1) First name HENRY SIMON | | 669-30-1405 | Son | <input checked="" type="checkbox"/> |
| d Total number of exemptions claimed | | | | Add numbers on lines above ► 3 |
| Income | | 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 45,000 |
| Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. | | 8a Taxable interest. Attach Schedule B if required | 8a | 4 |
| | | b Tax-exempt interest. Do not include on line 8a | 8b | |
| | | 9a Ordinary dividends. Attach Schedule B if required | 9a | 7,666 |
| | | b Qualified dividends | 9b | 3,490 |
| | | 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 | |
| If you did not get a W-2, see instructions. | | 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► | 13 | -1,500 |
| | | 14 Other gains or (losses). Attach Form 4797 | 14 | |
| | | 15a IRA distributions | 15a | b Taxable amount |
| | | 16a Pensions and annuities | 16a | b Taxable amount |
| | | 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | -190,096 |
| | | 18 Farm income or (loss). Attach Schedule F | 18 | |
| | | 19 Unemployment compensation | 19 | |
| | | 20a Social security benefits | 20a | b Taxable amount |
| | | 21 Other income. List type and amount | Prior Year NOL | |
| | | 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ► | 22 | -239,188 |

| | | | | |
|------------------------------|--|---|-----|-----------------|
| Adjusted Gross Income | | 23 Educator expenses | 23 | |
| | | 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | |
| | | 25 Health savings account deduction. Attach Form 8889 | 25 | |
| | | 26 Moving expenses. Attach Form 3903 | 26 | |
| | | 27 Deductible part of self-employment tax. Attach Schedule SE | 27 | |
| | | 28 Self-employed SEP, SIMPLE, and qualified plans | 28 | |
| | | 29 Self-employed health insurance deduction | 29 | |
| | | 30 Penalty on early withdrawal of savings | 30 | |
| | | 31a Alimony paid b Recipient's SSN ► | 31a | |
| | | 32 IRA deduction | 32 | |
| | | 33 Student loan interest deduction | 33 | |
| | | 34 Tuition and fees. Attach Form 8917 | 34 | |
| | | 35 Domestic production activities deduction. Attach Form 8903 | 35 | |
| | | 36 Add lines 23 through 35 | 36 | |
| | | 37 Subtract line 36 from line 22. This is your adjusted gross income ► | 37 | -239,188 |

Form 1040 (2016) CLAUDE A SIMON

106-50-1158 Page 2

| | | | |
|--|--|-------|----------|
| Tax and Credits | 38 Amount from line 37 (adjusted gross income) | 38 | -239,188 |
| | 39a Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. } Total boxes checked ► 39a <input type="checkbox"/> | | |
| Standard Deduction for— | b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b <input type="checkbox"/> | | |
| | 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 16,733 |
| | 41 Subtract line 40 from line 38 | 41 | -255,921 |
| | 42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions | 42 | 12,150 |
| | 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 | |
| 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"/> X | 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 | |
| 64 Federal income tax withheld from Forms W-2 and 1099 | 64 | 5,518 | |
| 65 2016 estimated tax payments and amount applied from 2015 return | 65 | | |
| 66a Earned income credit (EIC) | 66a | | |
| b Nontaxable combat pay election <input type="checkbox"/> 66b | 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"/> 8885 d <input type="checkbox"/> _____ | 73 | | |
| 74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments | 74 | 7,518 | |
| Refund | 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"/> b Routing number 021000089 c Type: <input checked="" type="checkbox"/> X Checking <input type="checkbox"/> Savings | 76a | 7,518 | |
| Direct deposit? See instructions. ► d Account number 79830938 | | | |
| 77 Amount of line 75 you want applied to your 2017 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)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No | |
| | Designee's name ► | Personal identification number (PIN) ► <input type="checkbox"/> |
| | Phone no. ► <input type="checkbox"/> | |

| | | |
|--|------|---|
| 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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | Daytime phone number <input type="checkbox"/> |
| Your signature | Date | Your occupation BUSINESS OWNER |
| 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.) | | |

| | | | | |
|---|-------------------------|---------------|---|----------------|
| Print/Type preparer's name Allan C. Cohn CPA | Preparer's signature | Date 04/14/17 | Check <input type="checkbox"/> if self-employed | PTIN P00447700 |
| Preparer Firm's name ► Cohn & Langer, CPAs | Firm's EIN ► 45-4014297 | | | |
| Use Only Firm's address ► 18 Blanche St Plainview NY 11803-4607 | Phone no. 516-702-3002 | | | |

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

OMB No. 1545-0074

► Attach to Form 1040 or Form 1040NR.
 ► Information about Schedule D and its separate instructions is at www.irs.gov/schedule.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2016
 Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMONYour 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 | 368,603 | 368,972 | 0 | -369 |
| 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 | 238,335 |
| 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 | -238,704 |

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 | 71,366 | 67,670 | 0 | 3,696 |
| 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 | 4,608 |
| 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 | 8,304 |

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

Schedule D (Form 1040) 2016

CLAUDE A SIMON

Schedule D (Form 1040) 2016

106-50-1158

Page 2

Part III Summary

| | | | |
|----|---|-------|----------|
| 16 | Combine lines 7 and 15 and enter the result | 16 | -230,400 |
| | <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? | 18 | |
| | <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22. | 19 | |
| 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? | 21 | |
| | <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). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. | 1,500 | 1,500 |
| 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) | | |
| | 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) 2016

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2016

Attachment
Sequence No. **12A**

Department of the Treasury
Internal Revenue Service

CHAPITRE 2

Social security number or taxpayer identification number

106-50-1158

CLAUDE A SIMON

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 will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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 totals directly on Schedule D, line 1a; you aren't 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 **wasn't** reported to the IRS

(C) Short-term transactions not reported to you on Form 1099-B

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) ►

368,603 368,972 0 -369

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 (2016)

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 will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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 totals directly on Schedule D, line 8a; you aren't 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 **wasn't** reported to the IRS

(F) Long-term transactions not reported to you on Form 1099-B

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**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

2016Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

CLAUDE A SIMON**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 2016 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 366 | | |
| B | 1 | | B 366 | | |
| C | 1 | | C 366 | | |

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 | 47,482 | 216,060 | 31,200 |
| 4 Royalties received | 4 | | | |
| Expenses: | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | 3,005 | |
| 7 Cleaning and maintenance | 7 | | | 15,385 |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | 2,721 | 11,085 | |
| 10 Legal and other professional fees | 10 | 900 | 16,952 | |
| 11 Management fees | 11 | | 15,925 | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | 2,064 | 551 |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | | 27,724 | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | 7,231 | 98,276 | 5,699 |
| 17 Utilities | 17 | 3,392 | 5,884 | |
| 18 Depreciation expense or depletion | 18 | | | |
| 19 Other (list) ► See Statement 2,3 | 19 | 33,648 | 54,084 | |
| 20 Total expenses. Add lines 5 through 19 | 20 | 47,892 | 234,999 | 21,635 |
| 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 | -410 | -18,939 | 9,565 |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | (2,468) | (7,097) | 0 |

| | | | |
|---|-----|---------|--|
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | 294,742 | |
| 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 | 2,615 | |
| 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 | 304,526 | |

| | | | |
|--|----|----------|--|
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | 9,565 | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | (9,565) | |
| 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 | 0 | |

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Schedule E (Form 1040) 2016

Schedule E (Form 1040) 2016

Attachment Sequence No. 13

Page 2

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**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 | BLACKSTONE GROUP | P | | 20-8875684 | |
| D | | | | | |

| Passive Income and Loss | | Nonpassive Income and Loss | | | |
|-------------------------|---|--|---|--|---|
| | | (f) Passive loss allowed (attach Form 8582 if required) | (g) Passive income from Schedule K-1 | (h) Nonpassive loss from Schedule K-1 | (i) Section 179 expense deduction from Form 4562 |
| A | | | | 0 | |
| B | | | | 199,100 | |
| C | | | | 0 | |
| D | | | | | |
| 29a | Totals | | | | 9,004 |
| b | Totals | | | 199,100 | |
| 30 | Add columns (g) and (j) of line 29a | | | | 30 9,004 |
| 31 | Add columns (f), (h), and (i) of line 29b | | | | 31 (199,100) |
| 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 -190,096 |

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 -190,096 |
| 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) | |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 |

Form **1116**Department of the Treasury
Internal Revenue Service

(99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

OMB No. 1545-0121

2016Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

CLAUDE A SIMON**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)**

| g Enter the name of the foreign country or U.S. possession | Foreign Country or U.S. Possession | | | Total (Add cols. A, B, and C.) |
|---|------------------------------------|---------|---|-----------------------------------|
| | A | OC | B | |
| 1a Gross income from sources within country shown above and of the type checked above (see instructions): | ASIA | | | |
| <dividends><td></td><td>7,666</td><td></td><td>1a 7,666</td></dividends> | | 7,666 | | 1a 7,666 |
| 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"/> | | | | |
| Deductions and losses (Caution: See instructions.): | | | | |
| 2 Expenses definitely related to the income on line 1a (attach statement) | | | | |
| 3 Pro rata share of other deductions not definitely related: | | | | |
| a Certain itemized deductions or standard deduction (see instructions) | | 11,708 | | |
| b Other debts (attach stmt.) | | | | |
| c Add lines 3a and 3b | | 11,708 | | |
| d Gross foreign source income (see instructions) | | 12,274 | | |
| e Gross income from all sources (see instructions) | | 267,643 | | |
| f Divide line 3d by line 3e (see instructions) | | 0.0459 | | |
| g Multiply line 3c by line 3f | | 537 | | |
| 4 Pro rata share of interest expense (see instructions): | | | | |
| a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) | | | | |
| b Other interest expense | | | | |
| 5 Losses from foreign sources | | | | |
| 6 Add lines 2, 3g, 4a, 4b, and 5 | | 537 | | 6 537 |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ► | | | | 7 7,129 |

Part II Foreign Taxes Paid or Accrued (see instructions)

| Country | Credit is claimed for taxes (you must check one) | Foreign taxes paid or accrued | | | | | | | |
|---|--|--|------------------------------|-------------------------|---|------------------------------|-------------------------|---|---|
| | | In foreign currency | | | | In U.S. dollars | | | |
| | | (h) <input checked="" type="checkbox"/> Paid | Taxes withheld at source on: | | (n) Other foreign taxes paid or accrued | Taxes withheld at source on: | | (r) Other foreign taxes paid or accrued | (s) Total foreign taxes paid or accrued (add cols. (o) through (r)) |
| | (i) <input type="checkbox"/> Accrued | (j) Date paid or accrued | (k) Dividends | (l) Rents and royalties | (m) Interest | (o) Dividends | (p) Rents and royalties | (q) Interest | |
| A 1099 Tax | | | | | | 150 | | | 150 |
| B | | | | | | | | | |
| C | | | | | | | | | |
| 8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ► | | | | | | | | 8 | 150 |

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2016)

CLAUDE A SIMON

106-50-1158

Page 2

Form 1116 (2016)

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 | 150 | |
| 10 | Carryback or carryover (attach detailed computation) | 10 | 147 | |
| 11 | Add lines 9 and 10 | 11 | 297 | |
| 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 | 297 | |
| 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 | 7,129 | |
| 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 | 7,129 | |
| 18 | Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption | 18 | -255,921 | |
| | Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. | | | |
| 19 | Divide line 17 by line 18. If line 17 is more than line 18, enter "1" | 19 | 1.0000 | |
| 20 | Individuals: 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. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39 | 20 | | |
| | Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions. | | | |
| 21 | Multiply line 20 by line 19 (maximum amount of credit) | 21 | | |
| 22 | Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) | 22 | | |

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

| | | | | |
|----|---|----|---|--|
| 23 | Credit for taxes on passive category income | 23 | | |
| 24 | Credit for taxes on general category income | 24 | | |
| 25 | Credit for taxes on certain income re-sourced by treaty | 25 | | |
| 26 | Credit for taxes on lump-sum distributions | 26 | | |
| 27 | Add lines 23 through 26 | 27 | | |
| 28 | Enter the smaller of line 20 or line 27 | 28 | | |
| 29 | Reduction of credit for international boycott operations. See instructions for line 12 | 29 | | |
| 30 | Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a | 30 | 0 | |

Form 1116 (2016)

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

2016Attachment
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 separate instructions and check here

Part II Additional Child Tax Credit Filers

1 If you file Form 2555 or 2555-EZ **stop** here; you cannot claim the additional child tax credit.

If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

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).

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** here; you cannot claim this credit

4a Earned income (see separate instructions)

b Nontaxable combat pay (see separate instructions)

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

6 Multiply the amount on line 5 by 15% (0.15) and enter the result

Next. Do you have three or more qualifying children?

No. If line 6 is zero, **stop** here; you cannot claim 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.

CLAUDE A SIMON

106-50-1158

Schedule 8812 (Form 1040A or 1040) 2016

Page 2

Part III Certain Filers Who Have Three or More Qualifying Children

7 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

| | |
|----|--|
| 7 | |
| 8 | |
| 9 | |
| 10 | |

8 **1040 filers:** 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.

1040A filers: Enter -0-.

1040NR filers: 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.

9 Add lines 7 and 8

10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71.

1040A filers: 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).

1040NR filers: Enter the amount from Form 1040NR, line 67.

11 Subtract line 10 from line 9. If zero or less, enter -0-.

12 Enter the **larger** of line 6 or line 11

Next, enter the **smaller** of line 3 or line 12 on line 13.

| | |
|----|--|
| 11 | |
| 12 | |

Part IV Additional Child Tax Credit

13 This is your additional child tax credit

13 2,000

| |
|--------|
| 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) 2016

Form **4952**Department of the Treasury
Internal Revenue Service
(99)**Investment Interest Expense Deduction**► Information about Form 4952 and its instructions is at www.irs.gov/form4952.

► Attach to your tax return.

OMB No. 1545-0191

2016Attachment
Sequence No. **51**

Name(s) shown on return

CLAUDE A SIMON

Identifying number

106-50-1158**Part I Total Investment Interest Expense**

| | | |
|--|----------|------------|
| 1 Investment interest expense paid or accrued in 2016 (see instructions) | 1 | 332 |
| 2 Disallowed investment interest expense from 2015 Form 4952, line 7 | 2 | 28 |
| 3 Total investment interest expense. Add lines 1 and 2 | 3 | 360 |

Part II Net Investment Income

| | | | | |
|---|----|---------------|----|--------|
| 4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) | 4a | 7, 670 | 4c | 4, 180 |
| 4b Qualified dividends included on line 4a | 4b | 3, 490 | | |
| 4c Subtract line 4b from line 4a | 4d | | 4f | 4, 180 |
| 4d Net gain from the disposition of property held for investment | 4e | | | |
| 4e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | 4f | | 4g | 4, 180 |
| 4f Subtract line 4e from line 4d | 4g | | | |
| 4g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions) | 4h | 4, 180 | 5 | 80 |
| 4h Investment income. Add lines 4c, 4f, and 4g | 5 | | | |
| 5 Investment expenses (see instructions) | 6 | 4, 100 | | |
| 6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- | | | | |

Part III Investment Interest Expense Deduction

| | | |
|---|----------|------------|
| 7 Disallowed investment interest expense to be carried forward to 2017. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | 0 |
| 8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions | 8 | 360 |

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2016)

Form **4952**Department of the Treasury
Internal Revenue Service
(99)

Name(s) shown on return

Alt. Min. Tax
Investment Interest Expense Deduction► Information about Form 4952 and its instructions is at www.irs.gov/form4952.
► Attach to your tax return.

OMB No. 1545-0191

2016Attachment
Sequence No. **51****CLAUDE A SIMON**

Identifying number

106-50-1158**Part I Total Investment Interest Expense**

| | | |
|--|----------|------------|
| 1 Investment interest expense paid or accrued in 2016 (see instructions) | 1 | 332 |
| 2 Disallowed investment interest expense from 2015 Form 4952, line 7 | 2 | 28 |
| 3 Total investment interest expense. Add lines 1 and 2 | 3 | 360 |

Part II Net Investment Income

| | | | | |
|---|----|---------------|----|--------|
| 4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) | 4a | 7, 670 | 4c | 4, 180 |
| 4b Qualified dividends included on line 4a | 4b | 3, 490 | | |
| 4c Subtract line 4b from line 4a | 4d | | 4f | 4, 180 |
| 4d Net gain from the disposition of property held for investment | 4e | | | |
| 4e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | 4f | | 4g | 4, 180 |
| 4f Subtract line 4e from line 4d | 4g | | | |
| 4g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions) | 4h | 4, 180 | | |
| 4h Investment income. Add lines 4c, 4f, and 4g | 5 | | | |
| 5 Investment expenses (see instructions) | 6 | 4, 180 | | |
| 6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- | | | | |

Part III Investment Interest Expense Deduction

| | | |
|---|----------|------------|
| 7 Disallowed investment interest expense to be carried forward to 2017. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | 0 |
| 8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions | 8 | 360 |

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2016)

Form **8867**Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

OMB No. 1545-1629

Earned Income Credit (EIC), Child Tax Credit (CTC), and American Opportunity Tax Credit (AOTC)

► To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.

► Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.**2016**Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

CLAUDE A SIMON

Taxpayer identification number

106-50-1158

Enter preparer's name and PTIN

Allan C. Cohn CPA**P00447700****Due Diligence Requirements**

| Please complete the appropriate column for all credits claimed on this return (check all that apply). | | EIC | CTC/ACTC | AOTC |
|--|--|--|---|--|
| 1 | Did you complete the return based on information for tax year 2016 provided by the taxpayer or reasonably obtained by you? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2 | Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3 | Did you satisfy the knowledge requirement? Answer "Yes" only if you can answer "Yes" to both 3a and 3b. To meet the knowledge requirement, did you: a Interview the taxpayer, ask adequate questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | b Review adequate information to determine that the taxpayer is eligible to claim the credit(s) and in what amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4 | Did any information provided by the taxpayer, a third party, or reasonably known to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | a Did you make reasonable inquiries to determine the correct or complete information? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5 | Did you satisfy the record retention requirement? To meet the record retention requirement, did you keep a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | In addition to your notes from the interview with the taxpayer, list those documents, if any, that you relied on. _____ _____ _____ _____ | | | |
| 6 | Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7 | Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | a Did you complete the required recertification form(s)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 8 | If the taxpayer is reporting self-employment income, did you ask adequate questions to prepare a complete and correct Form 1040, Schedule C? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2016)

CLAUDE A SIMON

Form 8867 (2016)

106-50-1158

Page 2

Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to question 10.)

| | EIC | CTC/ACTC | AOTC |
|---|--|----------|------|
| 9a Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules), and have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Due Diligence Questions for Returns Claiming CTC and/or additional CTC (If the return does not claim CTC or Additional CTC, go to question 11.)

| | | |
|---|---|--|
| 10a Does the child reside with the taxpayer who is claiming the CTC/ACTC? (If "Yes," go to question 10c. If "No," answer question 10b.) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| c Have you determined that the taxpayer has not released the claim to another person? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |

Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Credit Eligibility Certification.)

| | |
|--|---|
| 11 Did the taxpayer provide substantiation such as a Form 1098-T and receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|--|---|

► You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:

- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
- Submit Form 8867 in the manner required;
- Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s); and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of Form 8867,
 2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
 3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

► If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.

Credit Eligibility Certification

| | |
|---|---|
| 12 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct and complete? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|---|---|

Form 8867 (2016)

8582Form
Department of the Treasury
Internal Revenue Service (99)**Passive Activity Loss Limitations**

OMB No. 1545-1008

2016Attachment
Sequence No. **88**

- See separate instructions.
- Attach to Form 1040 or Form 1041.

► Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

Identifying number

CLAUDE A SIMON**106-50-1158****Part I 2016 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 9,565 | 1d | -353,212 |
| b Activities with net loss (enter the amount from Worksheet 1, column (b)) | 1b 19,349 | | |
| c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) | 1c 343,428 | | |

Commercial Revitalization Deductions From Rental Real Estate Activities

| | | | |
|--|---------------|----|-----|
| 2a Commercial revitalization deductions from Worksheet 2, column (a) | 2a () | 2c | () |
| b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) | 2b () | | |

All Other Passive Activities

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

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

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 | 5 353,212 |
| 6 Enter \$150,000. If married filing separately, see instructions | 6 0 |
| 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 () |
| 8 Subtract line 7 from line 6 | 9 0 |
| 9 Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions | 10 0 |

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

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 0 |
| 12 Enter the loss from line 4 | 12 0 |
| 13 Reduce line 12 by the amount on line 10 | 13 0 |
| 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 | 14 0 |

Part IV Total Losses Allowed

| | |
|---|-----------------|
| 15 Add the income, if any, on lines 1a and 3a and enter the total | 15 9,565 |
| 16 Total losses allowed from all passive activities for 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return | 16 9,565 |

For Paperwork Reduction Act Notice, see instructions.

DAA

Form **8582** (2016)

CLAUDE A SIMON

106-50-1158

Form 8582 (2016)

Page 2

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 5 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c ► | 9,565 | 19,349 | 343,428 | | |

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 | 93,593 | 0.2580 | 91,125 |
| CHARLES HENRY PROPERTIES LLC | Sch E1 | 269,184 | 0.7420 | 262,087 |
| | | | | |
| | | | | |
| | | | | |
| Total ► | | 362,777 | 1.00 | 353,212 |

CLAUDE A SIMON

106-50-1158

Form 8582 (2016)

Page 3

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 | 93,593 | 91,125 | 2,468 |
| CHARLES HENRY PROPERTIES LLC | Sch E1 | 269,184 | 262,087 | 7,097 |
| | | | | |
| | | | | |
| | | | | |
| Total | | 362,777 | 353,212 | 9,565 |

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- | ► | | | | |
| Total | | | | 1.00 | |

Form 8582 (2016)

Federal Statements

Statement 1 - Schedule A, Line 23 - Other Expenses

| Description | Amount |
|----------------|--------|
| MORGAN STANLEY | \$ |
| TD AMERITRADE | 80 |
| Total | \$ 80 |

Federal Statements

SIMONS HK PROPERTIES LLC

Statement 2 - Schedule E, Line 19 - Other Expenses

| Description | Gross Amount | Business Use Percentage | Net Amount |
|---------------------|------------------|-------------------------|------------------|
| RENT EXPENSE | \$ 33,366 | | \$ 33,366 |
| BANK CHARGES | 182 | | 182 |
| PRMOTENTIAL EXPENSE | 100 | | 100 |
| Total | \$ <u>33,648</u> | | \$ <u>33,648</u> |

CHARLES HENRY PROPERTIES LLC

Statement 3 - Schedule E, Line 19 - Other Expenses

| Description | Gross Amount | Business Use Percentage | Net Amount |
|-------------------------|------------------|-------------------------|------------------|
| RENT EXPENSE | \$ 27,885 | | \$ 27,885 |
| ADMINISTRATIVE EXPENSES | 16,172 | | 16,172 |
| PROMOTIONAL EXPENSE | 7,199 | | 7,199 |
| WATER & SEWER | 1,469 | | 1,469 |
| OFFICE & POSTAGE | 1,250 | | 1,250 |
| BANK CHARGES | 109 | | 109 |
| Total | \$ <u>54,084</u> | | \$ <u>54,084</u> |

Federal Statements

Passive Income

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

| Year | Fgn Taxes Pd/Accrued | Limit | Available to Carryover |
|-------------------|-------------------------|----------|---------------------------|
| 2006 | \$ 90 | \$ 1,372 | \$ |
| 2007 | 117 | 103 | |
| 2008 | 26 | 46 | |
| 2009 | 27 | | |
| 2010 | 41 | | |
| 2011 | 117 | 752 | |
| 2012 | | | |
| 2013 | | | |
| 2014 | 35 | | 35 |
| 2015 | 112 | | 112 |
| Carryback to 2016 | | | |
| Total | | | \$ <u>147</u> |

Federal Statements

Statement 5 - Form 8582 Page 2 Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c

Description

| | <u>Current Year Net Income</u> | <u>Current Year Net Loss</u> | <u>Prior Year Unallowed Loss</u> | <u>Overall Gain</u> | <u>Overall Loss</u> |
|------------------------------|------------------------------------|----------------------------------|--------------------------------------|-------------------------|-------------------------|
| SIMONS HK PROPERTIES LLC | \$ 410 | \$ 93,183 | \$ 93,593 | | |
| CHARLES HENRY PROPERTIES LLC | | 18,939 | 250,245 | | 269,184 |
| 10 PARK AVE | 9,565 | | | 9,565 | |
| Total | \$ 9,565 | \$ 19,349 | \$ 343,428 | | |

Filing Instructions

Form IT-201 - New York Resident Income Tax Return

Taxable Year Ended December 31, 2016

Name: CLAUDE A SIMON

Date Due: April 18, 2017

Remittance: None is required. The return shows a total overpayment of \$2,789, which will be direct deposited into your CITIBANK checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Signature: Sign and date Form TR-579-IT, New York State E-file Signature Authorization. Return it as soon as possible to:

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

Other: Your return is being filed electronically. Do not mail Form IT-201.



Department of Taxation and Finance

New York State E-File Signature Authorization for Tax Year 2016 For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210

Electronic return originator (ERO): **Do not** mail this form to the Tax Department. Keep it for your records.

Taxpayer's name: CLAUDE A SIMON

Spouse's name: _____

(jointly filed return only)

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*. Go to our Web site at www.tax.ny.gov to view this document.

Do not mail Form TR-579-IT to the Tax Department. ERos must keep this form for three years and present it to the Tax Department upon request.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*.

See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2016 Form IT-370 and Tax Year 2017 Form IT-2105*.

Part A – Tax return information

| | | |
|---|--|--------------|
| 1 | Federal adjusted gross income <i>(from applicable line)</i> | 1. -239,188. |
| 2 | Refund | 2. 2,789. |
| 3 | Amount you owe | 3. _____ |
| 4 | Financial institution routing number | 4. 021000089 |
| 5 | Financial institution account number | 5. 79830938 |
| 6 | Account type: <input checked="" type="checkbox"/> Personal checking <input type="checkbox"/> Personal savings <input type="checkbox"/> Business checking <input type="checkbox"/> Business savings | |

Part B – Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210

Under penalty of perjury, I declare that I have examined the information on my 2016 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2016 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2016 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

Taxpayer's signature: _____

Date: 03122017

Spouse's signature: _____

Date: _____

(jointly filed return only)

Part C – Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2016 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2016 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2016 New York State electronic return is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2016 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: _____

Date: _____

Print name: _____

Date: _____

Paid preparer's signature: _____

Date: _____

Print name: Allan C. Cohn CPA



Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2016, through December 31, 2016, 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 | | 03051956 | 106501158 |
| Spouse's first name | MI | Spouse's last name | | Spouse's date of birth (mmddyyyy) | Spouse's social security number |
| | | | | | 149463469 |
| Mailing address (see instructions, page 13) (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) | |
| CALlicoon | | NY | 12723 | Monticello | |
| Taxpayer's permanent home address (see instructions, page 13) (number and street or rural route) | | | | Apartment number | School district |
| | | | | | code number 406 |
| City, village, or post office | | State | ZIP code | Decedent information | 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 2016 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 14) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

- (1) Did you receive a property tax freeze or property tax relief credit? (see page 14) Yes No
- (2) If Yes, enter the total amount00

E (1) Did you or your spouse **maintain living quarters in NYC** during 2016? (see page 14) Yes No

- (2) Enter the number of days spent in NYC in 2016 (any part of a day spent in NYC is considered a day)

F NYC residents and NYC part-year residents only (see page 14):

- (1) Number of months **you** lived in NYC in 2016
- (2) Number of months **your spouse** lived in NYC in 2016

G Enter your **2-character special condition code(s)** if applicable (see page 14)

H Dependent exemption information (see page 15)

| First name | MI | Last name | Relationship | Social security number | Date of birth (mmddyyyy) |
|------------|----|-----------|--------------|------------------------|--------------------------|
| CHARLES | A | SIMON | Son | 669224825 | 02292004 |
| HENRY | | SIMON | Son | 669301405 | 04222006 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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



201001161022

For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

| |
|-----------------------------|
| Your social security number |
| 106501158 |

Federal income and adjustments (see page 15)

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Ordinary dividends
- 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)
- 5 Alimony received
- 6 Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)
- 7 Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)
- 8 Other gains or losses (submit a copy of federal Form 4797)
- 9 Taxable amount of IRA distributions. If received as a beneficiary, mark an **X** in the box
- 10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an **X** in the box
- 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)

| Whole dollars only | |
|--------------------|-------------|
| 1 | 45000 .00 |
| 2 | 4 .00 |
| 3 | 7666 .00 |
| 4 | .00 |
| 5 | .00 |
| 6 | .00 |
| 7 | -1500 .00 |
| 8 | .00 |
| 9 | .00 |
| 10 | .00 |
| 11 | -190096 .00 |

- 12 Rental real estate included in line 11 **12** .00
- 13 Farm income or loss (submit a copy of federal Schedule F, Form 1040)
- 14 Unemployment compensation
- 15 Taxable amount of social security benefits (also enter on line 27)
- 16 Other income (see page 15) **Identify: Prior Yr NOL** **16** -100262 .00
- 17 Add lines 1 through 11 and 13 through 16 **17** -239188 .00
- 18 Total federal adjustments to income (see page 15) **Identify:** **18** .00
- 19 Federal adjusted gross income (subtract line 18 from line 17) **19** -239188 .00

New York additions (see page 16)

- 20 Interest income on state and local bonds and obligations (but not those of NYS or its local governments)
- 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 16)
- 22 **New York's** 529 college savings program distributions (see page 16)
- 23 Other (Form IT-225, line 9)
- 24 Add lines 19 through 23

| | |
|----|-------------|
| 20 | .00 |
| 21 | .00 |
| 22 | .00 |
| 23 | 100562 .00 |
| 24 | -138626 .00 |

New York subtractions (see page 17)

- 25 Taxable refunds, credits, or offsets of state & local income taxes (from line 4) **25** .00
- 26 Pensions of NYS & local governments & the federal government (see page 17) **26** .00
- 27 Taxable amount of social security benefits (from line 15) **27** .00
- 28 Interest income on U.S. government bonds **28** .00
- 29 Pension and annuity income exclusion (see page 18) **29** .00
- 30 **New York's** 529 college savings program deduction/earnings **30** .00
- 31 Other (Form IT-225, line 18) **31** .00
- 32 Add lines 25 through 31 **32** .00
- 33 New York adjusted gross income (subtract line 32 from line 24) **33** -138626 .00

| | |
|----|-------------|
| 32 | .00 |
| 33 | -138626 .00 |

Standard deduction or itemized deduction (see page 20)

- 34 Enter your **standard deduction** (table on page 20) **or** your **itemized deduction** (from Form IT-201-D)
Mark an **X** in the appropriate box: **Standard** - or - **Itemized**
- 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)
- 36 Dependent exemptions (enter the number of dependents listed in item H; see page 20)
- 37 Taxable income (subtract line 36 from line 35)

| | |
|----|-----------|
| 34 | 14563 .00 |
| 35 | .00 |
| 36 | 2 000.00 |
| 37 | .00 |


NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

| | |
|----------------------------|-----------------------------|
| Name(s) as shown on page 1 | Your social security number |
| CLAUDE A SIMON | 106501158 |

Tax computation, credits, and other taxes

| | | |
|---|----------|-------|
| 38 Taxable income (from line 37 on page 2) | 38 | .00 |
| 39 NYS tax on line 38 amount (see page 21) | 39 | .00 |
| 40 NYS household credit (page 21, table 1, 2, or 3) | 40 | 60.00 |
| 41 Resident credit (see page 22) | 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 surcharges, and MCTMT

| | | |
|---|-----------|-----|
| 47 NYC resident tax on line 38 amount (see page 22) | 47 | .00 |
| 48 NYC household credit (page 22, 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 |
| 54a MCTMT net earnings base | 54a | .00 |
| 54b MCTMT | 54b | .00 |
| 55 Yonkers resident income tax surcharge (see page 25) | 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 and MCTMT (add lines 54 and 54b through 57) | 58 | .00 |

| | | |
|---|----------|-------|
| 59 Sales or use tax (see page 26; do not leave line 59 blank) | 59 | 10.00 |
|---|----------|-------|

Voluntary contributions (see page 27)

| | | |
|--|-----------|-------|
| 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 27) | 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 |
| 60k Homeless Veterans | 60k | .00 |
| 60l Mental Illness Anti-Stigma Fund | 60l | .00 |
| 60m Women's Cancers Education and Prevention Fund | 60m | .00 |
| 60n Autism Fund | 60n | .00 |
| 60 Total voluntary contributions (add lines 60a through 60n) | 60 | .00 |
| 61 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60) | 61 | 10.00 |


NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

62 Enter amount from line 61

| |
|-----------------------------|
| Your social security number |
| 106501158 |

62 10.00

Payments and refundable credits (see page 28)

| | | |
|--|-----|---------|
| 63 Empire State child credit | 63 | 660.00 |
| 63a Family tax relief credit | 63a | .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 (<i>also complete F on page 1; see page 29</i>) | 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 | 2139.00 |
| 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 |

If applicable, complete **Form(s) IT-2 and/or IT-1099-R** and submit them with your return (see page 12).

Do not send federal Form W-2 with your return.

76 Total payments (add lines 63 through 75) 76 2799.00

Your refund, amount you owe, and account information (see pages 31 through 33)

77 Amount overpaid (if line 76 is **more than** line 62, subtract line 62 from line 76) 77 2789.00

78 Amount of line 77 to be refunded **direct deposit** (fill in line 83) - or - **paper check** 78 2789.00

79 Amount of line 77 that you want applied to your 2017 estimated tax (see instructions) 79 .00

Refund? Direct deposit is the easiest, fastest way to get your refund.

See page 32 for payment options.

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. 80 .00

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 31) 81 .00

See page 35 for the proper assembly of your return.

82 Other penalties and interest (see page 32) 82 .00

83 Account information for direct deposit or electronic funds withdrawal (see page 32). 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. 32)

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 33) Date Amount .00

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

| | | | |
|---|--|--|--------------------|
| ▼ Paid preparer must complete▼ (see instructions) | | Preparer's NYTPRIN | NYTPRIN excl. code |
| Preparer's signature | | Preparer's printed name Allan C. Cohn CPA | |
| Firm's name (or yours, if self-employed) Cohn & Langer, CPAs | | Preparer's PTIN or SSN P00447700 | |
| Address 18 Blanche St Plainview NY 118034607 | | Employer identification number 454014297 | |
| E-mail: | | Date 04142017 | |

| | | | |
|---|-----------------|--|--|
| ▼ 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.

201004161022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



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 | 106501158 |

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 | 13878 .00 |
| 3 | 360 .00 |
| 4 | .00 |
| 5 | .00 |
| 6 | 2495 .00 |
| 7 | .00 |
| 8 | 16733 .00 |

| | |
|----|-----------|
| 9 | 2170 .00 |
| 10 | 14563 .00 |
| 11 | .00 |
| 12 | 14563 .00 |
| 13 | .00 |
| 14 | 14563 .00 |
| 15 | .00 |
| 16 | 14563 .00 |

NO HANDWRITTEN ENTRIES ON THIS FORM





Claim for Empire State Child Credit

IT-213

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 | 106501158 |
| Spouse's name | Spouse's social security number |
| | 149463469 |

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 2016? ... 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 2016? 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 ⑤ 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, 2016 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 | Suffix | Social security number | Date of birth (mmddyyyy) |
|------------|----|-----------|--------|------------------------|--------------------------|
| CHARLES | A | SIMON | | 669224825 | 02292004 |
| HENRY | | SIMON | | 669301405 | 04222006 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

NO HANDWRITTEN ENTRIES ON THIS FORM



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 | 2000.00 |
| 8 Add lines 6 and 7 | 8 | 2000.00 |
| 9 Enter the number of children from line 4 | 9 | 2 |
| 10 Divide line 8 by line 9 | 10 | 1000.00 |
| 11 Enter the number of children from line 5 | 11 | 2 |
| 12 Multiply line 10 by line 11 | 12 | 2000.00 |
| 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 | 17 | .00 |
| Enter here and on Form IT-201, line 63. | | |
| 18 Enter the part-year resident or nonresident spouse's share of the line 16 amount; do not leave line 18 blank | 18 | .00 |
| Enter the line 18 amount and code 213 on Form IT-203-ATT, line 12. | | |

NO HANDWRITTEN ENTRIES ON THIS FORM





Department of Taxation and Finance

New York State Modifications

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

IT-225

| | |
|----------------------------|---------------------------------------|
| Name(s) as shown on return | Identifying number as shown on return |
| CLAUDE A SIMON | 106501158 |

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 | 300.00 | 300.00 |
| 1b | A-215 | 100262.00 | .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 100562.00

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

3 .00

4 Add lines 2 and 3

4 100562.00

Part 2 – Partners, shareholders, and beneficiaries**!** Form IT-201 filers: do not enter 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)

6 .00

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

7 .00

8 Add lines 6 and 7

8 .00

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

9 100562.00

(continued)

225001161022



NO HANDWRITTEN ENTRIES ON THIS FORM

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

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

12

13 Add lines 11 and 12

13

Part 2 – Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter ES-106, ES-107, or ES-125

Form IT-203 filers: do not enter ES-106, ES-107, 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

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

16

17 Add lines 15 and 16

17

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

18

NO HANDWRITTEN ENTRIES ON THIS FORM



New York Statements

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

| Class Code | Description | Amount |
|---------------|---------------------------|----------|
| | State/local/foreign taxes | \$ 2,170 |
| Total | | \$ 2,170 |