

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

CLAUDE A SIMON
71 TONJES ROAD
CALLICOON, NY 12723
|||||

**Cohn & Langer, CPAs
18 Blanche St
Plainview, NY 11803-4607
516-702-3002**

June 12, 2017

CONFIDENTIAL

CLAUDE A SIMON
71 TONJES ROAD
CALLICOON, NY 12723

Dear CLAUDE:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Individual Income Tax Return (Form 1040)
New York Resident Income Tax Return (Form IT-201)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Cohn & Langer, CPAs

**Cohn & Langer, CPAs
18 Blanche St
Plainview, NY 11803-4607
516-702-3002**

Make Check Payable to ARTHUR LANGER CPA

June 12, 2017

CONFIDENTIAL

CLAUDE A SIMON
71 TONJES ROAD
CALLICOON, NY 12723

For professional services rendered in connection with the preparation of your 2016 individual tax return:

Amount due \$ 0.00

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: AS SOON AS POSSIBLE

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 **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Don't send to the IRS. This isn't a tax return.

▶ Keep this form for your records.

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.**2016**

Submission Identification Number (SID)

12076320171060017724

Taxpayer's name

CLAUDE A SIMON

Social security number

106-50-1158

Spouse's name

Spouse's social security number

149-46-3469**Part I Tax Return Information — Tax Year Ending December 31, 2016 (Whole dollars only)**

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	-239,188
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	5,518
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	7,518
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize **Cohn & Langer, CPAs** to enter or generate my PIN **54321**
ERO firm name Enter five digits, but don't enter all zeros
as my signature on my tax year 2016 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ **03/12/17****Spouse's PIN: check one box only**

- ☐ I authorize _____ to enter or generate my PIN _____
ERO firm name Enter five digits, but don't enter all zeros
as my signature on my tax year 2016 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

12076354321

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2016 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ **Allan C Cohn CPA** Date ▶ **03/12/17**

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

DAA

Form **8879** (2016)

Form	1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name		Foreign province/state/county		

Filing Status	1	Single	4	Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
	2	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	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 1
	b	<input type="checkbox"/> Spouse		No. of children on 6c who:
	c	Dependents:		• lived with you 2 • did not live with you due to divorce or separation (see instructions)
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>		(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you
		CHARLES A SIMON	669-22-4825	Son
		HENRY SIMON	669-30-1405	Son
	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
	8a	Taxable interest. Attach Schedule B if required	8a	4
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	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 ▶ <input type="checkbox"/>	13	-1,500
	14	Other gains or (losses). Attach Form 4797	14	
	15a	IRA distributions	15a	
	16a	Pensions and annuities	16a	
	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	
	21	Other income. List type and amount Prior Year NOL	21	-100,262
	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

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. Total boxes checked 39a <input type="checkbox"/>		
		if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind.		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <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	
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	
	58	Unreported social security and Medicare tax from Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60a	Household employment taxes from Schedule H	60a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	0	
Payments	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 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 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"/>	76a	7,518
	b	Routing number 021000089 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	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)? ☒ **Yes.** Complete below. ☒ **No**

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

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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.

Your signature Date Your occupation **BUSINESS OWNER**

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Daytime phone number

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 **Allan C Cohn CPA** Date **06/12/17** Check ☒ if self-employed PTIN **P00447700**

Paid Firm's name **Cohn & Langer, CPAs** Firm's EIN **45-4014297**

Preparer Use Only Firm's address **18 Blanche St Plainview NY 11803-4607** Phone no. **516-702-3002**

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2016Attachment
Sequence No. **07****CLAUDE A SIMON**

Your social security number

106-50-1158

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 2				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid		5 State and local (check only one box):			
a	<input checked="" type="checkbox"/> Income taxes, or	5	2,139		
b	<input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	11,708		
7	Personal property taxes	7			
8	Other taxes. List type and amount ► State Disability Ins W/H	8	31		
9	Add lines 5 through 8			9	13,878
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	
Note: Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		11	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. (See instructions.)		14	360
		15 Add lines 10 through 14		15	360
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		21	
		22 Tax preparation fees		22	2,415
		23 Other expenses—investment, safe deposit box, etc. List type and amount ► See Statement 1		23	80
		24 Add lines 21 through 23		24	2,495
		25 Enter amount from Form 1040, line 38 25 -239,188		25	
		26 Multiply line 25 by 2% (0.02)		26	
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	2,495
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$155,650? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		29	16,733
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

DAA

Schedule A (Form 1040) 2016

SCHEDULE B
(Form 1040A or 1040)

(Rev. January 2017)

Department of the Treasury
Internal Revenue Service (99)**Interest and Ordinary Dividends**▶ **Attach to Form 1040A or 1040.**▶ **Information about Schedule B and its instructions is at www.irs.gov/scheduleb.**

OMB No. 1545-0074

2016Attachment
Sequence No. **08**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

106-50-1158

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

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

Part II		5		Amount	
Ordinary Dividends	List name of payer ▶ TD AMERITRADE	5			
	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6	7,666	

Note: If line 6 is over \$1,500, you must complete Part III.You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Part III		Yes	No
Foreign Accounts and Trusts	7a At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
	8 During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule B (Form 1040A or 1040) 2016**

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

▶ Attach to Form 1040 or Form 1040NR.

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

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

OMB No. 1545-0074

2016Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	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

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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ▶	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). 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.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <div style="margin-left: 10px;"> <div style="border-left: 1px solid black; height: 20px; width: 10px;"></div> <div style="border-left: 1px solid black; height: 20px; width: 10px;"></div> </div> </div> Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	(1,500)
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.		

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

Name(s) shown on return

Sales and Other Dispositions of Capital Assets► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

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

OMB No. 1545-0074

2016Attachment
Sequence No. **12A****CLAUDE A SIMON**

Social security number or taxpayer identification number

106-50-1158

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either 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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE	Various	Various	361,772	361,926			-154
	TD AMERITRADE	Various	Various	6,831	7,046			-215
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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE	Various	Various	52,912	46,031			6,881
	TD AMERITRADE	Various	Various	18,454	21,639			-3,185
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►			71,366	67,670		0	3,696

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

**SCHEDULE E
(Form 1040)**Department of the Treasury
Internal Revenue Service

(99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

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.

Schedule E (Form 1040) 2016

DAA

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

Your social security number

CLAUDE A SIMON**106-50-1158****Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note:** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	FAIRLANE VRTX, INC	S		46-1575705	
B	VERATEX INC	S		13-2804148	
C	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	(j) Nonpassive income from Schedule K-1	
A		0		9,004	
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
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)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **1116**Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

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

OMB No. 1545-0121

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)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	OC	B	
g	Enter the name of the foreign country or U.S. possession ▶ ASIA				
1a	Gross income from sources within country shown above and of the type checked above (see instructions): dividends				
		7,666			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 dedts. (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			537
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7,129

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(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))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
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 ▶									150

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2016)

CLAUDE A SIMON

106-50-1158

Form 1116 (2016)

Page **2****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) See Stmt 4	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)

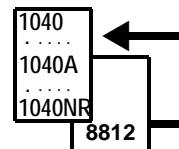
23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distributions	26		
27	Add lines 23 through 26	27		
28	Enter the smaller of line 20 or line 27	28		
29	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)**Child Tax Credit**Department of the Treasury
Internal Revenue Service (99)

► **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).

1 **2,000**

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

2

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

3 **2,000**

4a Earned income (see separate instructions)

4a **45,000**

b Nontaxable combat pay (see separate instructions)

4b

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

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

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

5 **42,000**

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

6 **6,300**

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.

For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 8812 (Form 1040A or 1040) 2016**

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	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.	8		
	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	9		
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71.	10		
	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-	11		
12	Enter the larger of line 6 or line 11	12		
	Next , enter the smaller of line 3 or line 12 on line 13.			

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

Identifying number

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

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

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***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.**

OMB No. 1545-1629

2016Attachment
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:		<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 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 type="checkbox"/> Yes <input checked="" 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 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 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.)				
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)

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 checked="" type="checkbox"/> Yes <input 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 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:

- A. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
- B. Submit Form 8867 in the manner required;
- C. 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**
- D. 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
------------------------------------------------------------------------------------------------------------------------------------------	--	--	---------------------------------------------------------------------

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

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

OMB No. 1545-1008

2016

Attachment
Sequence No. **88**

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		
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		
d Combine lines 1a, 1b, and 1c	1d			-353,212

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b			
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c			
d Combine lines 3a, 3b, and 3c	3d			

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4			-353,212
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------	--	--	-----------------

- 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	
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	0
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

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

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

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

Part IV Total Losses Allowed

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

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)

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

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

CHARLES HENRY PROPERTIES LLC

Statement 3 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
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	\$	\$	\$
2007	90	1,372	
2008	117	103	
2009	26	46	
2010	27		
2011	41		
2012	117	752	
2013			
2014	35		35
2015	112		112
Carryback to 2016			
Total			\$ 147

Federal Statements

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

Description	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Overall Gain	Overall Loss
SIMONS HK PROPERTIES LLC	\$	\$ 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: AS SOON AS POSSIBLE

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.

**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)

Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Form IT-201, *Resident Income Tax Return*, IT-201-X, *Amended Resident Income Tax Return*, IT-203, *Nonresident and Part-Year Resident Income Tax Return*, IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit*, NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, or NYC-210, *Claim for New York City School Tax Credit*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

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 (from applicable line) | 1. | <u>-239,188.</u> |
| 2 | Refund | 2. | <u>2,789.</u> |
| 3 | Amount you owe | 3. | |
| 4 | Financial institution routing number | 4. | <u>021000089</u> |
| 5 | Financial institution account number | 5. | <u>79830938</u> |
| 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: _____

Paid preparer's signature: Allan C Cohn CPA Date: 03122017Print 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)	School district name
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	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)

Whole dollars only

1	Wages, salaries, tips, etc.	1	45000 .00
2	Taxable interest income	2	4 .00
3	Ordinary dividends	3	7666 .00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-1500 .00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	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)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of social security benefits (also enter on line 27)	15	.00
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)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 16)	21	.00
22	New York's 529 college savings program distributions (see page 16)	22	.00
23	Other (Form IT-225, line 9)	23	100562 .00
24	Add lines 19 through 23	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

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: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	34	14563 .00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	.00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 20)	36	2 000.00
37	Taxable income (subtract line 36 from line 35)	37	.00

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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

See instructions on pages 22 through 25 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

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
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Your social security number

106501158

62 Enter amount from line 61

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 (also complete F on page 1; see page 29)	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

Mark one refund choice: ☒ 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.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code 03
Preparer's signature Allan C Cohn CPA		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 06122017	

▼ 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



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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)	1	.00
2 Taxes you paid (federal Schedule A, line 9)	2	13878 .00
3 Interest you paid (federal Schedule A, line 15)	3	360 .00
4 Gifts to charity (federal Schedule A, line 19)	4	.00
5 Casualty and theft losses (federal Schedule A, line 20)	5	.00
6 Job expenses / miscellaneous deductions (federal Schedule A, line 27)	6	2495 .00
7 Other miscellaneous deductions (federal Schedule A, line 28)	7	.00
8 Enter amount from federal Schedule A, line 29	8	16733 .00
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions) See Stmt 1	9	2170 .00
10 Subtract line 9 from line 8	10	14563 .00
11 Addition adjustments (see instructions)	11	.00
12 Add lines 10 and 11	12	14563 .00
13 Itemized deduction adjustment (see instructions)	13	.00
14 Subtract line 13 from line 12	14	14563 .00
15 College tuition itemized deduction (see Form IT-272)	15	.00
16 New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)	16	14563 .00

NO HANDWRITTEN ENTRIES ON THIS FORM

201005161022





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 ☒ X 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 ☒ X 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 ☒ X 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
- 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
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).

213001161022



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


**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)

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	.00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any	12	.00
13	Add lines 11 and 12	13	.00

Part 2 – Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter ES-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	.00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any	16	.00
17	Add lines 15 and 16	17	.00
18	Total subtractions (add lines 13 and 17; see instructions)	18	.00

NO HANDWRITTEN ENTRIES ON THIS FORM



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

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

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

▶ Attach to Form 1040 or Form 1040NR.

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

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

OMB No. 1545-0074

2016
Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

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

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

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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). 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.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <div style="margin-left: 10px;"> <div style="border-left: 1px solid black; border-right: 1px solid black; height: 20px; width: 10px;"></div> <div style="border-left: 1px solid black; border-right: 1px solid black; height: 20px; width: 10px;"></div> </div> </div>	21	(1,500)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

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

Name(s) shown on return

Sales and Other Dispositions of Capital Assets► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

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

OMB No. 1545-0074

2016Attachment
Sequence No. **12A****CLAUDE A SIMON**

Social security number or taxpayer identification number

106-50-1158

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either 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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE	Various	Various	361,772	361,926			-154
	TD AMERITRADE	Various	Various	6,831	7,046			-215
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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE	Various	Various	52,912	46,031			6,881
	TD AMERITRADE	Various	Various	18,454	21,639			-3,185
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►			71,366	67,670		0	3,696

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

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Supplemental Income and Loss**

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

Attach to Form 1040, 1040NR, or Form 1041.

► Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2016Attachment
Sequence No. **13**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

106-50-1158

Part I Income or Loss From Rental Real Estate and Royalties **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 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
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) ►	19	33,648	54,084	
20 Total expenses. Add lines 5 through 19. See Statement	20	47,892	234,999	21,635
21 Subtract line 20 from line 3 and/or line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	-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)	()
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			

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2016

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

Your social security number

CLAUDE A SIMON

106-50-1158

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations.** Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	FAIRLANE VRTX, INC	S		46-1575705	
B	VERATEX INC	S		13-2804148	
C	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	(j) Nonpassive income from Schedule K-1	
A				9,004	
B		199,100			
C					
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
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

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

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

Part V Summary

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

New York Statements

Federal Schedule E, Line 19 - Other Expenses

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

Federal Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
RENT EXPENSE	\$ 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>