

Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607

**CLAUDE A SIMON
71 TONJES ROAD
CALLICOON, NY 12723**
.....

**Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607
516-702-3002**

October 1, 2020

CONFIDENTIAL

CLAUDE A SIMON
71 TONJES ROAD
CALICOON, 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,

Arthur Langer CPA PC

Filing Instructions
Electronically Filed
Form 1040 US Individual Income Tax Return

With
Form 8879 IRS e-file Signature Authorization

Taxable Year Ended December 31, 2019

Name: CLAUDE A SIMON

Date Due: October 15, 2020

Remittance: None is required. The return shows a total overpayment of \$14,068, 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:

Arthur Langer CPA PC
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**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

2019

► ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ►

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, 2019 (Whole dollars only)

1 Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	-220,701
2 Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR line 17; Form 1040-NR, line 62a)	3	11,268
4 Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	14,068
5 Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, 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, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. 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) 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 Arthur Langer CPA PC to enter or generate my PIN **54321** as my
ERO firm name
signature on my tax year 2019 electronically filed income tax return. Enter five digits, but
don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 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 ► **07/13/20**

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN _____ as my
ERO firm name
signature on my tax year 2019 electronically filed income tax return. Enter five digits, but
don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 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 2019 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 ► Arthur Langer CPA Date ► **07/13/20**

**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.

Form **8879** (2019)

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

2019

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status

 Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
Check only
one box.If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is
a child but not your dependent. ► CAROLYN SIMON

Your first name and middle initial CLAUDE A	Last name SIMON	Your social security number 106-50-1158
If joint return, spouse's first name and middle 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.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). CALLICOON NY 12723		
Foreign country name	Foreign province/state/county	Foreign postal code
		If more than four dependents, see instr. and ✓ here ► <input type="checkbox"/>

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
CHARLES A	SIMON	669-22-4825	Son	<input checked="" type="checkbox"/>	
HENRY	SIMON	669-30-1405	Son	<input checked="" type="checkbox"/>	

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	68,000
2a Tax-exempt interest	2b	128
3a Qualified dividends	3b	45
4a IRA distributions	4b	
c Pensions and annuities	4c	
5a Soc. sec. ben.	5a	
b Taxable interest. Attach Sch. B if required	b	
b Ordinary divs. Alt. Sch. B if req.	b	
b Taxable amount	b	
b Taxable amount	b	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	6	-1,500
7a Other income from Schedule 1, line 9	7a	-287,374
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	-220,701
8a Adjustments to income from Schedule 1, line 22	8a	0
b Subtract line 8a from line 7b. This is your adjusted gross income	8b	-220,701
9 Standard deduction or itemized deductions (from Schedule A)	9	12,200
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a Add lines 9 and 10	11a	12,200
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	0

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2019)

Form 1040 (2019) CLAUDE A SIMON

106-50-1158 Page 2

12a	Tax (see instr.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	0
13a	b Add Schedule 2, line 3, and line 12a and enter the total	13a	0
14	Child tax credit or credit for other dependents	13b	0
15	b Add Schedule 3, line 7, and line 13a and enter the total	14	0
16	Subtract line 13b from line 12b. If zero or less, enter -0-	15	
17	Other taxes, including self-employment tax, from Schedule 2, line 10	16	0
18	17 Federal income tax withheld from Forms W-2 and 1099	17	11,268
<p>• If you have a qualifying child, attach Sch. EIC.</p> <p>• If you have nontaxable combat pay, see instructions.</p>			
18	Other payments and refundable credits:	18a	
a	Earned income credit (EIC)	18b	2,800
b	Additional child tax credit. Attach Schedule 8812	18c	
c	American opportunity credit from Form 8863, line 8	18d	
d	Schedule 3, line 14	18e	2,800
e	Add lines 18a through 18d. These are your total other payments and refundable credits	19	14,068
19	Add lines 17 and 18e. These are your total payments	20	14,068
Refund	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	21a	14,068
Direct deposit? See instructions.	21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ► <input type="checkbox"/>	22	
► b	Routing number 021000089	► c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
► d	Account number 79830938	23	
Amount You Owe	23 Amount you owe . Subtract line 19 from line 16. For details on how to pay, see instructions ►	24	
Third Party Designee	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions ►		
(Other than paid preparer)	Designee's name ►	Phone no. ►	Personal identification number (PIN) ►
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation REAL ESTATE
			If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
			If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)
Paid Preparer Use Only	Phone no. ►	Email address	
	Preparer's name Arthur Langer CPA	Preparer's signature Arthur Langer CPA	PTIN P01396073
	Firm's name ► Arthur Langer CPA PC 18 Blanche St	Date 10/01/20	Check if: <input type="checkbox"/> 3rd Party Designee
		Phone no. 516-702-3002	<input checked="" type="checkbox"/> Self-employed
	Firm's address ► Plainview	NY 11803-4607	Firm's EIN ► 81-4277329

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

 Department of the Treasury
 Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR

CLAUDE A SIMON**Additional Income and Adjustments to Income**

► Attach to Form 1040 or 1040-SR.
 ► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019Attachment
Sequence No. 01

Your social security number

106-50-1158

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

 Yes No
Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►	3	
3	Business income or (loss). Attach Schedule C	4	
4	Other gains or (losses). Attach Form 4797	5	4,446
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	6	
6	Farm income or (loss). Attach Schedule F	7	
7	Unemployment compensation	8	-291,820
8	Other income. List type and amount ► See Statement 1	9	-287,374
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a		

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	

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

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE D
 (Form 1040 or 1040-SR)

 Department of the Treasury
 Internal Revenue Service (99)

Capital Gains and Losses

OMB No. 1545-0074

► Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2019
 Attachment
 Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMON
 Your social security number
106-50-1158

 Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

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				
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 (209,783)
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 (-209,783)

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

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				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 0

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

Schedule D (Form 1040 or 1040-SR) 2019

CLAUDE A SIMON

Schedule D (Form 1040 or 1040-SR) 2019

106-50-1158

Page 2

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-209,783
<ul style="list-style-type: none"> If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 or 1040-SR, line 6; or Form 1040-NR, 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	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	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 Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, 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 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:	21	1,500
<ul style="list-style-type: none"> The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) 			
Note: When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).			
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.			

Schedule D (Form 1040 or 1040-SR) 2019

SCHEDULE E
(Form 1040 or 1040-SR)
Supplemental Income and Loss

OMB No. 1545-0074

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

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

2019

Attachment Sequence No. 13

Department of the Treasury
Internal Revenue Service

(99)

► Go to www.irs.gov/ScheduleE for instructions and the latest information.

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 (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 2019 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X No
B	If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

1a	Physical address of each property (street, city, state, ZIP code)
----	---

A	534 WEST 42ND STREET, NEW YORK, NY 10036
---	--

B	336 EAST 56TH STREET, NEW YORK, NY 10022
---	--

C	10 PARK AVE APT 9H, NEW YORK, NY 10016
---	--

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		A 365		
B	1		B 365		
C	1		C 365		

Type of Property:

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	43,695	218,285	34,779
4 Royalties received	4			

Expenses:

5 Advertising	5		
6 Auto and travel (see instructions)	6		165
7 Cleaning and maintenance	7		16,996
8 Commissions	8		
9 Insurance	9	220	3,612
10 Legal and other professional fees	10		2,500
11 Management fees	11		16,850
12 Mortgage interest paid to banks, etc. (see instructions)	12		44,206
13 Other interest	13		997
14 Repairs	14		14,283
15 Supplies	15		1,690
16 Taxes	16	10,711	74,229
17 Utilities	17	3,024	6,827
18 Depreciation expense or depletion	18		
19 Other (list) ► See Statement 2,3	19	30,099	48,163
20 Total expenses. Add lines 5 through 19	20	44,054	210,835
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	-359	7,450
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(2,468)	13,632
			0)

23a Total of all amounts reported on line 3 for all rental properties	23a	296,759	
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	45,203	
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	281,018	

24 Income. Add positive amounts shown on line 21. Do not include any losses	24	16,100
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(16,100)
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 Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	0

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Schedule E (Form 1040 or 1040-SR) 2019

Schedule E (Form 1040 or 1040-SR) 2019

Attachment Sequence No. **13**Page **2**

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

Your social security number

CLAUDE A SIMON**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, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. 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 (f) on line 28 and attach **Form 6198** (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section

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 basis computation is required	(f) Check if any amount is not at risk
-----------	----------	--	----------------------------------	------------------------------------	--	--

A	See Statement 4					
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss				
(g) Passive loss allowed (attach Form 8582 if required)		(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	

A						
B						
C						
D						

29a Totals						4,446
b Totals						

30 Add columns (h) and (k) of line 29a	30	4,446
---	-----------	--------------

31 Add columns (g), (i), and (j) of line 29b	31	
---	-----------	--

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31	32	4,446
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Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
-----------	----------	------------------------------------

A		
B		

Passive Income and Loss		Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1

A				
B				

34a Totals				
b Totals				

35 Add columns (d) and (f) of line 34a	35	
---	-----------	--

36 Add columns (c) and (e) of line 34b	36	
---	-----------	--

37 Total estate and trust income or (loss). Combine lines 35 and 36	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 Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 8	41	4,446
---	-----------	--------------

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 1120-S), box 17, code AC; 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, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

***Loss limited by basis**

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

(Individual, Estate, or Trust)

OMB No. 1545-0121

2019Attachment
Sequence No. **19**

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

► Go to www.irs.gov/Form1116 for instructions and the latest information.

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 Section 951A income c Passive category income e Section 901(j) income g Lump-sum distributions
 b Foreign branch income d General category income f Certain income re-sourced by treaty

h 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)

i	Enter the name of the foreign country or U.S. possession ►	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	OC	B	
1a	Gross income from sources within country shown above and of the type checked above (see instructions):	ASIA			
	dividends				1a
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)				
b	Other debts (attach stmt.)				
c	Add lines 3a and 3b		12,200		
d	Gross foreign source income (see instructions)		12,200		
e	Gross income from all sources (see instructions)		77,558		
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ►				7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		(j) <input checked="" type="checkbox"/> Paid	Taxes withheld at source on:		(p) Other foreign taxes paid or accrued	Taxes withheld at source on:		(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
(k) <input type="checkbox"/> Accrued	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest		
A	1099 Tax								
B									
C									

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

8

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2019)

CLAUDE A SIMON

106-50-1158

Page 2

Form 1116 (2019)

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		
10 Carryback or carryover (attach detailed computation) See Stmt 5 (If your income was section 951A income (box a above Part I), leave line 10 blank.)	10	823	
11 Add lines 9 and 10	11	823	
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	823	
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		
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		
18 Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without the deduction for your exemption	18		
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		
20 Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Foreign estates and trusts should enter the amount from Form 1040-NR, line 42	20		
Caution: If you are completing line 20 for separate category g (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 30 and enter this amount on line 31. 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 section 951A income	23		
24 Credit for taxes on foreign branch income	24		
25 Credit for taxes on passive category income	25		
26 Credit for taxes on general category income	26		
27 Credit for taxes on section 901(j) income	27		
28 Credit for taxes on certain income re-sourced by treaty	28		
29 Credit for taxes on lump-sum distributions	29		
30 Add lines 23 through 29	30		
31 Enter the smaller of line 20 or line 30	31		
32 Reduction of credit for international boycott operations. See instructions for line 12	32		
33 Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 1; form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 46a ►	33	0	

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

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/Schedule8812 for instructions and the latest information.

1040
1040-SR
1040-NR

8812

OMB No. 1545-0074

2019Attachment
Sequence No. 47

Name(s) shown on return

CLAUDE A SIMONYour social security number
106-50-1158**Part I All Filers****Caution:** If you file Form 2555, **stop here**; you cannot claim the additional child tax credit.

1	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise:		
1040 and 1040-SR filers:	Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a).	1	4,000
1040-NR filers:	Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040-NR, line 49).		
2	Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49	2	
3	Subtract line 2 from line 1. If zero, stop here ; you cannot claim this credit	3	4,000
4	Number of qualifying children under 17 with the required social security number: <u>2</u> x \$1,400. Enter the result. If zero, stop here ; you cannot claim this credit	4	2,800
	TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	5	2,800
5	Enter the smaller of line 3 or line 4		
6a	Earned income (see instructions)	6a	68,000
b	Nontaxable combat pay (see instructions)	6b	
7	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> No. Leave line 7 blank and enter -0- on line 8. <input checked="" type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 6a. Enter the result	7	65,500
8	Multiply the amount on line 7 by 15% (0.15) and enter the result	8	9,825
	Next. On line 4, is the amount \$4,200 or more? <input checked="" type="checkbox"/> No. If line 8 is zero, stop here ; you cannot claim this credit. Otherwise, skip Part II and enter the smaller of line 5 or line 8 on line 15. <input type="checkbox"/> Yes. If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.		

Part II Certain Filers Who Have Three or More Qualifying Children

9	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 instructions	9	
10	1040 and 1040-SR filers: Enter the total of the amounts from Schedule 1 (Form 1040 or 1040-SR), line 14, and Schedule 2 (Form 1040 or 1040-SR), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040 or 1040-SR), line 8.	10	
	1040-NR filers: Enter the total of the amounts from Form 1040-NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	11	
11	Add lines 9 and 10	11	
12	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11. 1040-NR filers: Enter the amount from Form 1040-NR, line 67.	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	
14	Enter the larger of line 8 or line 13 Next , enter the smaller of line 5 or line 14 on line 15.	14	

Part III Additional Child Tax Credit

15	This is your additional child tax credit	15	2,800
		1040 1040-SR 1040-NR	Enter this amount on Form 1040, line 18; Form 1040-SR, line 18b; or Form 1040-NR, line 64.

Form **4952**Department of the Treasury
Internal Revenue Service
(99)**Investment Interest Expense Deduction**► Go to www.irs.gov/Form4952 for the latest information.

► Attach to your tax return.

OMB No. 1545-0191

2019Attachment
Sequence No. **51**

Name(s) shown on return

CLAUDE A SIMON

Identifying number

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

1 Investment interest expense paid or accrued in 2019 (see instructions)	1	
2 Disallowed investment interest expense from 2018 Form 4952, line 7	2	1,120
3 Total investment interest expense. Add lines 1 and 2	3	1,120

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	173	
4b Qualified dividends included on line 4a	4b	45	
c Subtract line 4b from line 4a			4c
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
5 Investment expenses (see instructions)			5
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-			6
			128

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2020. Subtract line 6 from line 3. If zero or less, enter -0-	7	992
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	128

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2019)

Form **4952**Department of the Treasury
Internal Revenue Service
(99)**Alt. Min. Tax**
Investment Interest Expense Deduction► Go to www.irs.gov/Form4952 for the latest information.

► Attach to your tax return.

OMB No. 1545-0191

2019Attachment
Sequence No. **51**

Name(s) shown on return

CLAUDE A SIMON

Identifying number

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

1 Investment interest expense paid or accrued in 2019 (see instructions)	1	
2 Disallowed investment interest expense from 2018 Form 4952, line 7	2	1,120
3 Total investment interest expense. Add lines 1 and 2	3	1,120

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	173	
4b Qualified dividends included on line 4a	4b	45	
c Subtract line 4b from line 4a			4c
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
5 Investment expenses (see instructions)			5
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-			6
			128

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2020. Subtract line 6 from line 3. If zero or less, enter -0-	7	992
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	128

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2019)

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-0123

2019Attachment
Sequence No. **55**► Attach to your tax return.
► Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

CLAUDE A SIMONYour taxpayer identification number
106-50-1158

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	CHARLES HENRY PROPERTIES LLC	46-1556945	7,450
ii	10 PARK AVE	106-50-1158	8,650
iii	Page 1 Activity	46-1575705	4,446
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	20,546	5
3	Qualified business net (loss) carryforward from the prior year	29,148	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	0	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		6
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	0	7
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	0	
11	Taxable income before qualified business income deduction	-232,901	8
12	Net capital gain (see instructions)	45	
13	Subtract line 12 from line 11. If zero or less, enter -0-	0	
14	Income limitation. Multiply line 13 by 20% (0.20)	0	9
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return	0	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	8,602	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-)	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2019)

Form **8867****Paid Preparer's Due Diligence Checklist**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

► To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.**2019**Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

CLAUDE A SIMON

Taxpayer identification number

106-50-1158

Enter preparer's name and PTIN

Arthur Langer CPA**P01396073****Part I Due Diligence Requirements**Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

- 1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? Yes No N/A
- 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS 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? Yes No N/A
- 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.
 - Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
 - Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)
- 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) Yes No N/A
- a Did you make reasonable inquiries to determine the correct, complete, and consistent information? Yes No N/A
- b Did you contemporaneously 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.) Yes No N/A
- 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) Yes No N/A

List those documents, if any, that you relied on.

Health care provider statement

- 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? Yes No N/A
- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) Yes No N/A
- a Did you complete the required recertification Form 8862? Yes No N/A
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? Yes No N/A

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2019)

CLAUDE A SIMON

Form 8867 (2019)

106-50-1158

Page 2

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Question for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

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

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

- You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:
 - A. Interview the taxpayer, ask adequate questions, contemporaneously 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/or HOH filing status and to compute the amount(s) of the credit(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; **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 this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

- If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

	Yes	No
15 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"/>	<input type="checkbox"/>

Form 8867 (2019)

8582Department of the Treasury
Internal Revenue Service(99)

Name(s) shown on return

Passive Activity Loss Limitations

OMB No. 1545-1008

2019Attachment
Sequence No. **88**

- See separate instructions.
- Attach to Form 1040, Form 1040-SR, or Form 1041.
- Go to www.irs.gov/Form8582 for instructions and the latest information.

Identifying number

CLAUDE A SIMON**106-50-1158****Part I 2019 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	16,100	1d	-308,471
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	359		
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	324,212		

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		3d	-308,471
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

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

Report the losses on the forms and schedules normally used

If line 4 is a loss and:

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

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

Part II Special Allowance for Rental Real Estate Activities With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	308,471
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	
8 Subtract line 7 from line 6	9	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	10	0
10 Enter the smaller of line 5 or line 9		

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

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	
Part IV Total Losses Allowed		
15 Add the income, if any, on lines 1a and 3a and enter the total	15	16,100
16 Total losses allowed from all passive activities for 2019. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	16,100

For Paperwork Reduction Act Notice, see instructions.

DAA

Form **8582** (2019)

CLAUDE A SIMON

106-50-1158

Page 2

Form 8582 (2019)

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 6					
Total. Enter on Form 8582, lines 1a, 1b, and 1c ►	16,100	359	324,212		

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	90,474	0.2853	88,006
CHARLES HENRY PROPERTIES LLC	Sch E1	226,647	0.7147	220,465
Total ►		317,121	1.00	308,471

CLAUDE A SIMON

106-50-1158

Form 8582 (2019)

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	90,474	88,006	2,468
CHARLES HENRY PROPERTIES LLC	Sch E1	234,097	220,465	13,632
Total		324,571	308,471	16,100

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 (2019)

Federal Statements

Statement 1 - Schedule 1 (1040), Line 8 - Other Income

Description	Amount
Prior Year NOL	\$ -295,342
NOL Limitation Adjustment	<u>3,522</u>
Total	\$ <u><u>-291,820</u></u>

Federal Statements

SIMONS HK PROPERTIES LLC

Statement 2 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 29,034		\$ 29,034
PROFESSIONAL FEES	750		750
PRMOTONAL EXPENSE	100		100
BANK CHARGES	215		215
Total	\$ <u>30,099</u>		\$ <u>30,099</u>

CHARLES HENRY PROPERTIES LLC

Statement 3 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 32,955		\$ 32,955
ADMINISTRATIVE EXPENSES	13,297		13,297
PROMOTIONAL EXPENSE	379		379
WATER & SEWER	252		252
OFFICE & POSTAGE	465		465
BANK CHARGES	174		174
DUES & SUBSCRIPTION	402		402
POSTAGE & DELIVERY	239		239
Total	\$ <u>48,163</u>		\$ <u>48,163</u>

Federal Statements**Statement 4 - Schedule E, Page 2, Line 28**

Name	P S	For Ptr	EIN	Basis Required	Comp Risk	Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
FAIRLANE VRTX, INC	S		46-1575705				\$	\$	\$	\$	\$ 4,446
VERATEX INC	S		13-2804148	X							
BLACKSTONE GROUP		P	20-8875684								
UNITED STATES OIL FUND, LP		P	20-2830691								
UNITED STATES OIL FUND, LP		P	20-2830691								
Total							\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,446

Federal Statements

Passive Income

Statement 5 - Form 1116, Line 10 - Carryback or Carryover

Year	Fgn Taxes Pd/Accrued	Limit	Available to Carryover
2009	\$ 26	\$ 46	\$
2010	27		
2011	41		
2012	117	752	
2013			
2014	35		35
2015	112		112
2016	150		150
2017	254		254
2018	272		272
Carryback to 2019			
Total			\$ <u>823</u>

Federal Statements

Statement 6 - 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	\$ 359	\$ 90,115	\$ 90,474		
CHARLES HENRY PROPERTIES LLC	\$ 7,450		\$ 234,097		\$ 226,647
10 PARK AVE	\$ 8,650			\$ 8,650	
Total	\$ <u>16,100</u>	\$ <u>359</u>	\$ <u>324,212</u>		

Form 1040	Shareholder's Basis Worksheet Page 1	2019
Name CLAUDE A SIMON		Taxpayer Identification Number 106-50-1158
Name of Entity VERATEX INC		EIN 3-2804148
Passive Activity Type Not Passive		K1 Unit 2
Shareholder Stock Basis		
1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero 1. 0		
Increases to stock basis		
2. Capital contributions 2. _____		
3. Ordinary business income 3. _____		
4. Net rental real estate income 4. _____		
5. Other net rental income 5. _____		
6. Interest, dividends and royalties 6. _____		
7. Net capital gains 7. _____		
8. Net section 1231 gain and ordinary business gain 8. _____		
9. Tax-exempt interest and other tax-exempt income 9. _____		
10. Other income 10. _____		
11. Excess of deductions for depletion over basis of property (other than oil and gas) 11. _____		
12. Other increases to stock basis 12. _____		
13. Total increases to stock basis. Combine lines 2 through 12 13. 0		
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here 14. _____		
Decreases to stock basis		
15. Distributions allowed 15. _____		
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 06. 0		
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) 7. _____		
18. Other decreases to stock basis 18. _____		
19. Amount used to restore loan basis 19. _____		
20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 20. 0		
21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero 21. 0		
Shareholder Loan Basis		
22. Beginning of year loan basis. Per IRC 1367(b)(2)(A) do not enter an amount below zero 22. _____		
23. Loans to corporation 23. _____		
24. Loan basis restored from line 19 above 24. _____		
25. Other increases to loan basis 25. _____		
26. Loan repayments from line 40 26. _____		
27. Loan basis before losses and deductions. Combine lines 22 through 26 27. 0		
28. Losses and deductions applied against loan basis. (See Shareholder Basis Worksheet Page 2) 28. _____		
29. Other decreases to loan basis 29. _____		
30. Total decreases to loan basis. Add lines 28 and 29 30. 0		
31. Loan basis at the end of year (Subtract line 30 from line 27). Per IRC 1367(b)(2)(A) do not enter an amount below zero 31. 0		
32. Stock and loan basis at the end of the year (Add lines 21 and line 31) 32. 0		
Gain Recognized on Excess Distributions		
33. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) 33. _____		
34. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. 34. _____		
35. Total gain recognized on excess distributions. (Subtract line 34 from line 33) 35. _____		
● Sch D/8949, short-term capital gain _____	● Sch D/8949, long-term capital gain _____	
Gain Recognized on Repayment of Shareholder Loan		
36. Loan basis at beginning of tax year 36. _____		
37. Basis restored - amount used in prior years to offset losses 37. _____		
38. Loan basis before loan repayment. Add line 36 and line 37 38. _____		
39. Face amount of shareholder loan at beginning of tax year 39. _____		
40. Loan repayments to shareholder during tax year 40. _____		
41. Nontaxable return of loan basis. Divide line 38 by line 39 and multiply the result by line 40 41. _____		
42. Gain recognized on repayment of shareholder loan (Subtract line 41 from line 40) 42. _____		
● Sch D/8949, short-term capital gain _____		
● Sch D/8949, long-term capital gain _____		
● Ordinary income on Schedule E page 2 _____		

Form 1040

Shareholder's Basis Worksheet Page 2

2019

Name CLAUDE A SIMON

Id No. 106-50-1158

Entity Name VERATEX INC

EIN 13-2804148 Passive Activity Type Not Passive

K1 Unit 2

Basis reduced by nondeductible items before loss and deduction items

Loss Allocated to Shareholder Stock and Loan Basis

	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible noncapital exp & oil/gas depletion deduction:										
Losses and deductions:										
Ordinary business loss	92,444	97,338	189,782			189,782			189,782	
Net rental real estate loss										
Other net rental loss										
Short-term capital loss										
Long-term capital loss										
28% capital loss										
Section 1231 loss										
4797 - Ordinary loss										
Other portfolio loss										
1256 contracts and straddles										
Other losses - Schedule E										
Other losses - 1040 Sch 1										
Section 179 expense										
Cash contributions (60%/50%)										
Cash contributions (30%)										
Noncash contributions (50%)										
Noncash contributions (30%)										
Cap gain prop 50% org (30%)										
Cap gain prop (20%)										
Portfolio deductions (other)										
Investment interest expense										
Depletion										
Deductions-royalty income										
Section 59(e)(2) expenditures										
Preproductive period exp.										
Reforestation expense ded.										
Other deductions										
Foreign taxes										
Total losses and deductions	92,444	97,338	189,782			189,782			189,782	
Total nonded and deductible items	92,444	97,338	189,782			189,782			189,782	

Schedule **E****K-1 Reconciliation Worksheet - Qualified Business Income****2019**

Name	Taxpayer Identification Number 106-50-1158							
Entity Name	FAIRLANE VRTX, INC		EIN 46-1575705	Entity Type	S Corporation		Screen K1	K1 Unit
Activity	Passive Activity Type			Not	Passive	Entire disposition of activity		
Qualified Business Income	Screen K1QBI Amount	QBI Items from Schedule K-1	Post - TCJA Basis Carryover	Basis Limitation Adjustment	Post - TCJA At-risk Carryover	At-risk Limitation Adjustment	Passive Limitation	Qualified Business Income
Ordinary business income/-loss	4,446	4,446						4,446
Net rental real estate income/-loss								
Other net rental income/-loss								
Royalties								
Section 1231 gain (loss)								
Section 179 expense								
Disallowed Section 179 expense								
Other income (loss)								
Other income/-loss Form 1040								
Charitable contributions								
Other deductions								
4797 ordinary income / -loss								
Depletion								
UPE + Debt financed acquisition								
Deductible part of SE tax								
Self-employed health insurance								
Self-employed qualified plans deduct								
Ordinary gains on distributions								
Total Qualified Business Income								4,446

Suspended Loss Carryforwards	Pre -TCJA Passive	Post- TCJA Passive	Pre -TCJA Basis	Post - TCJA Basis	Pre -TCJA At-Risk	Post- TCJA At-Risk	Other carryovers
Ordinary business loss							
Net rental real estate loss							
Other net rental loss							
Section 179 expense							
Depletion							
Section 59(e)(2) expenditure							
Reproductive period exp							
Reforestation expense ded							
Other deductions							
Other losses - Schedule E							
Dependent care expense							
4797 - Ordinary loss							
Other losses - 1040 Sch 1							
Section 1231 loss							

Schedule **E****K-1 Reconciliation Worksheet - Qualified Business Income****2019**

Name	CLAUDE A SIMON		Taxpayer Identification Number 106-50-1158				
Entity Name	VERATEX INC		EIN 13-2804148	Entity Type	S Corporation		
Activity	Passive Activity Type		Not	Passive	Screen K1		
Qualified Business Income	Screen K1QBI Amount	QBI Items from Schedule K-1	Post - TCJA Basis Carryover	Basis Limitation Adjustment	Post - TCJA At-risk Carryover	At-risk Limitation Adjustment	Entire disposition of activity
Ordinary business income/-loss	-97,338	-97,338	-92,444	189,782			Qualified Business Income
Net rental real estate income/-loss							
Other net rental income/-loss							
Royalties							
Section 1231 gain (loss)							
Section 179 expense							
Disallowed Section 179 expense							
Other income (loss)							
Other income/-loss Form 1040							
Charitable contributions							
Other deductions							
4797 ordinary income / -loss							
Depletion							
UPE + Debt financed acquisition							
Deductible part of SE tax							
Self-employed health insurance							
Self-employed qualified plans deduct							
Ordinary gains on distributions							
Total Qualified Business Income							

Suspended Loss Carryforwards	Pre -TCJA Passive	Post- TCJA Passive	Pre -TCJA Basis	Post - TCJA Basis	Pre -TCJA At-Risk	Post- TCJA At-Risk	Other carryovers
Ordinary business loss				189,782			
Net rental real estate loss							
Other net rental loss							
Section 179 expense							
Depletion							
Section 59(e)(2) expenditure							
Reproductive period exp							
Reforestation expense ded							
Other deductions							
Other losses - Schedule E							
Dependent care expense							
4797 - Ordinary loss							
Other losses - 1040 Sch 1							
Section 1231 loss							

Form 1040	CARES Act COVID-19 - (EIP) Recovery Rebate Worksheet	2019 & 2020
Name CLAUDE A SIMON		Taxpayer Identification Number 106-50-1158

	2018	2019	2020
	MFS	MFS	MFS
A. Filing Status	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> No
Can taxpayer or spouse, if filing a joint return, be claimed as a dependent on another person's return? No go to C. Yes Stop here	<input type="checkbox"/>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the taxpayer, and spouse if filing jointly, have a valid social security number? Yes skip line D and go to line 1. No, go to line D	<input type="checkbox"/>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes
Were either taxpayer or spouse a member of the U.S. Armed Forces at any time during the tax year? Yes go to line 1. No, Stop here	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No

1. Adjusted gross income (AGI) from the return
2. **Recovery rebates based upon filing status.** Enter \$1,200 (\$2,400 if MFJ)
3. Number of children qualified for the child tax credit
4. Number of children under 17 with adoption taxpayer identification number (ATIN)
5. Add lines 3 and 4
6. Enter \$500
7. **Rebate credit for qualifying child dependent under age 17.** Multiply line 6 by 5.
8. **Total rebate check before AGI limits.** Add line 2 and 7.
9. **Phaseout limit based upon filing status.** Enter \$75,000 (\$150,000 MFJ; \$112,500 HH)
10. Subtract line 9 from line 1. **If less than zero, enter -0-**
11. **Recovery rebate reduction.** Multiply line 10 by 5% (0.05)
12. **Projected rebate check.** Subtract line 11 from line 8. If less than zero, enter -0-
13. Enter the amount from line 12 of the year used to calculate
14. **Recovery rebate credit for 2020.** Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on Tax Projection Worksheet line 82

	2018	2019	2020
1.	-220,701	-220,701	-220,701
2.	1,200	1,200	1,200
3.	2	2	2
4.			
5.	2	2	2
6.	500	500	500
7.	1,000	1,000	1,000
8.	2,200	2,200	2,200
9.	75,000	75,000	75,000
10.	0	0	0
11.			
12.	2,200	2,200	2,200
13.			2019 Tax Return
14.			0

Filing Instructions

Form IT-201 - New York Income Tax Return

Taxable Year Ended December 31, 2019

Name: CLAUDE A SIMON

Date Due: October 15, 2020

Remittance: None is required. The return shows a total overpayment of \$4,370, 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:

Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607

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



Department of Taxation and Finance

New York State E-File Signature Authorization for Tax Year 2019**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	Spouse's name (<i>jointly filed return only</i>) SIMON
---------------------------------	---

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 Forms 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.

Part A – Tax return information

1 Federal adjusted gross income (*from applicable line*)

2 Refund

3 Amount you owe

4 Financial institution routing number

5 Financial institution account number

6 Account type: Personal checking Personal savings Business checking Business savings

1.	-220,701.
2.	4,370.
3.	
4.	021000089
5.	79830938

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 2019 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 2019 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 2019 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 two (2) business days prior to the payment date.

Taxpayer's signature	Date 07132020
Spouse's signature (<i>jointly filed return only</i>)	Date

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

Under penalty of perjury, I declare that the information contained in this 2019 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 2019 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2019 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 2019 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.

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.

ERO's signature	Print name	Date
Paid preparer's signature Arthur Langer CPA	Print name Arthur Langer CPA	Date 07132020



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, 2019, through December 31, 2019, 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		01011957	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 14) (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 14) (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		Decedent information	

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)

B Did you itemize your deductions on your 2019 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

H Dependent information (see page 16)

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

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

201001191022



For office use only

Federal income and adjustments (see page 16)

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

Whole dollars only	
1	68000.00
2	128.00
3	45.00
4	.00
5	.00
6	.00
7	-1500.00
8	.00
9	.00
10	.00
11	4446.00

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

13	.00
14	.00
15	.00
16	-291820.00
17	-220701.00
18	.00
19	-220701.00

New York additions (see page 17)

- 20 Interest income on state and local bonds and obligations (but not those of NYS or its local governments)
- 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 17)
- 22 New York's 529 college savings program distributions (see page 17)
- 23 Other (Form IT-225, line 9)
- 24 Add lines 19 through 23

20	.00
21	.00
22	.00
23	232876.00
24	12175.00

New York subtractions (see page 18)

- 25 Taxable refunds, credits, or offsets of state & local income taxes (from line 4)
- 26 Pensions of NYS & local governments & the federal government (see page 15)
- 27 Taxable amount of Social Security benefits (from line 15)
- 28 Interest income on U.S. government bonds
- 29 Pension and annuity income exclusion (see page 19)
- 30 New York's 529 college savings program deduction/earnings
- 31 Other (Form IT-225, line 18)
- 32 Add lines 25 through 31
- 33 New York adjusted gross income (subtract line 32 from line 24)

25	.00
26	.00
27	.00
28	111.00
29	.00
30	.00
31	.00
32	111.00
33	12064.00

Standard deduction or itemized deduction (see page 21)

- 34 Enter your **standard deduction** (table on page 21) or your **itemized deduction** (from Form IT-196)
Mark an **X** in the appropriate box: **Standard** - or - **Itemized**
- 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)
- 36 Dependent exemptions (enter the number of dependents listed in item H; see page 21)
- 37 Taxable income (subtract line 36 from line 35)

34	13487.00
35	.00
36	2 000.00
37	.00



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Name(s) as shown on page 1
CLAUDE A SIMON

Your Social Security number
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 22)	39	.00
40 NYS household credit (page 22, table 1, 2, or 3)	40	60.00
41 Resident credit (see page 23)	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 taxable income (see instructions)	47	.00
47a NYC resident tax on line 47 amount (see page 23)	47a	.00
48 NYC household credit (page 23)	48	.00
49 Subtract line 48 from line 47a (if line 48 is more than line 47a, 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 26)	55	.00
56 Yonkers nonresident earnings tax (Form Y-203)	56	.00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	.00
58 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58	.00
59 Sales or use tax (see page 27; do not leave line 59 blank)	59	5.00
60 Voluntary contributions (Form IT-227, Part 2, line 1)	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	5.00

See instructions on pages 23 through 26 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.



Your Social Security number
106501158

62 Enter amount from line 61

62

5.00

Payments and refundable credits (see pages 28 through 31)

63 Empire State child credit	63	660.00
64 NYS/NYC child and dependent care credit	64	.00
65 NYS earned income credit (EIC)	65	.00
66 NYS noncustodial parent EIC	66	.00
67 Real property tax credit	67	.00
68 College tuition credit	68	.00
69 NYC school tax credit (fixed amount) (also complete F on page 1)	69	.00
69a NYC school tax credit (rate reduction amount)	69a	.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	3715.00
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-201
and/or IT-1099-R and submit them
with your return (see page 13).

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

76 Total payments (add lines 63 through 75)

76 4375.00

Your refund, amount you owe, and account information (see pages 32 through 34)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76; see page 32)	77	4370.00
78 Amount of line 77 available for refund (subtract line 79 from line 77)	78	4370.00
78a Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195, line 4)	78a	.00
78b Total refund after NYS 529 account deposit (subtract line 78a from line 78)	78b	4370.00

direct deposit to checking or
Mark one refund choice: savings account (fill in line 83) - or - paper check

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

79 Amount of line 77 that you want applied to your 2020 estimated tax (see instructions)	79	.00
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 <input type="checkbox"/> 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 33)	81	.00
82 Other penalties and interest (see page 33)	82	.00
83 Account information for direct deposit or electronic funds withdrawal (see page 34). 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. 34)		<input type="checkbox"/>

See page 33 for payment options

See page 36 for the proper
assembly of your return.

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 34) Date Amount00

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

▼ Paid preparer must complete ▼ (see instructions)	Preparer's NYTPRIN excl. code	03
Preparer's signature Arthur Langer CPA	Preparer's printed name Arthur Langer CPA	
Firm's name (or yours, if self-employed) Arthur Langer CPA PC	Preparer's PTIN or SSN P01396073	
Address 18 Blanche St Plainview NY 118034607	Employer identification number 814277329	Date 10012020
Email:		

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation REAL ESTATE	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone #
Email:	

See instructions for where to mail your return.

201004191022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

IT-196

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

Name(s) as shown on your Form IT-201 or IT-203	Your Social Security number
CLAUDE A SIMON	106501158

Medical and dental expenses (see instructions)**Caution:** Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses	1 .00
2 Enter amount from Form IT-201 or IT-203, line 19	2 .00
3 Multiply line 2 by 10% (0.10)	3 .00
4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank)	4 .00

Taxes you paid (see instructions)

5 State and local (Mark an X in only one box)

a Income taxes - or - b General sales tax

6 State and local real estate taxes

7 State and local personal property taxes

8 Other taxes. List type and amount

5	3746.00
6	13359.00
7	.00
8	.00

9 Add lines 5 through 8

9 17105.00

Interest you paid (see instructions)

10 Home mortgage interest and points reported to you on federal Form 1098

10 .00

11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address

11 .00

12 Points not reported to you on federal Form 1098

12 .00

13 Mortgage insurance premiums

13 .00

14 Investment interest

14 128.00

15 Add lines 10 through 14

15 128.00

Gifts to charity (see instructions)

16 Gifts by cash or check

16 .00

16a Qualified contributions included in line 16

16a .00

17 Other than by cash or check

17 .00

18 Carryover from prior year

18 .00

19 Add lines 16, 17, and 18

19 .00

NO HANDWRITTEN ENTRIES ON THIS FORM

196001191022



Your Social Security number
106501158

Casualty and theft losses

20 Casualty or theft loss(es) other than federal qualified disaster losses (see *instructions*) **20** .00

Job expenses and certain miscellaneous deductions (see *instructions*)

21 Unreimbursed employee expenses – job travel, union dues, etc.	21	.00
22 Job related education expenses	22	.00
23 Tax preparation fees	23	.00
24 Other expenses – investment, safe deposit box, etc. List type and amount _____	24	.00
25 Add lines 21 through 24	25	.00
26 Enter amount from Form IT-201 or IT-203, line 19	26	.00
27 Multiply line 26 by 2% (0.02)	27	.00
28 Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank)	28	.00

Other miscellaneous deductions

29 Gambling losses (see <i>instructions</i>)	29	.00
30 Casualty and theft losses of income-producing property (see <i>instructions</i>)	30	.00
31 Federal estate tax on income in respect of a decedent (see <i>instructions</i>)	31	.00
32 Deduction for amortizable bond premiums (see <i>instructions</i>)	32	.00
33 An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument	33	.00
34 Deduction for repayment of amounts under a claim of right if over \$3000 (see <i>instructions</i>)	34	.00
35 Certain unrecovered investments in a pension (see <i>instructions</i>)	35	.00
36 Impairment-related work expenses of a disabled person (see <i>instructions</i>)	36	.00
37 Federal qualified disaster loss (see <i>instructions</i>)	37	.00
38 Reserved	38	
39 Add lines 29 through 37	39	.00

Total itemized deductions (see *instructions*)

Is Form IT-201 or IT-203, line 19, over \$163,850? (Mark an **X** in the appropriate box)

If **No**, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

If **Yes**, your deduction may be limited. See the *Line 40, Total itemized deductions worksheet*, in the instr. to compute the amount to enter on line 40.

40 **40** 17233.00

NO HANDWRITTEN ENTRIES ON THIS FORM



Your Social Security number
106501158

Adjustments (see instructions)

41 State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions)

42 Subtract line 41 from line 40 (see instructions)

43 College tuition itemized deduction (Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions)

44 Addition adjustments (see instructions)

45 Add lines 42, 43, and 44

46 Itemized deduction adjustment (see instructions)

47 Subtract line 46 from line 45 (see instructions)

48 College tuition itemized deduction (Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272, Claim for College Tuition Credit or Itemized Deduction) (see instructions)

49 **New York State itemized deduction** (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions)

41	3746.00
42	13487.00
43	.00
44	.00
45	13487.00
46	.00
47	13487.00
48	.00
49	13487.00

NO HANDWRITTEN ENTRIES ON THIS FORM




Department of Taxation and Finance

Claim for Empire State Child Credit

Tax Law – Section 606(c-1)

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 (SSN)
CLAUDE A SIMON	106501158
Spouse's name	Spouse's SSN
	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 2019? 1 Yes No

If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.

2 Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents in 2019? 2 Yes No

3 Is your federal adjusted gross income (see *instructions*)

- \$110,000 or less and your filing status is ② married filing joint return;
- \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying widow(er); **or**
- \$55,000 or less and your filing status is ③ married filing separate return? 3 Yes No

If you marked an **X** in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.

4 Enter the number of children who qualify for the **federal** child tax credit, additional child tax credit, or credit for other dependents (see *instructions*) 4 2

5 Enter the number of children from line 4 that were at least four but less than 17 years of age on December 31, 2019 5 2

If you entered **0** on line 5, **stop**; you do not qualify for this credit.

Step 3 – Enter child information

List below the name, SSN or individual taxpayer identification number (ITIN), and date of birth for each child included on line 4.

First name	MI	Last name	Suffix	SSN or ITIN	Date of birth (mmddyyyy)
CHARLES	A	SIMON		669224825	02292004
HENRY		SIMON		669301405	04222006

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

NO HANDWRITTEN ENTRIES ON THIS FORM



Step 4 – Compute credit

If you answered **Yes** to question 2, you must complete Worksheet A **or** B **and** Worksheet C beginning on page 2 of the instructions before you continue with line 6.

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 the amount from Worksheet A, line 10 or Worksheet B, line 12 (see instructions) **6**00

7 Enter your additional child tax credit amount from Worksheet C (see instructions) **7** 2000.00

8 Add lines 6 and 7 **8** 2000.00

If the amount on line 8 is zero, skip lines 9 through 12, and enter **0** on line 13; continue with line 14.

If the amount on line 8 is more than zero, continue with line 9.

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	0.00	0.00
1b	A - 215	232901.00	.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 232876.00

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 232876.00

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 232876.00

(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



New York Statements

Statement 1 - Form IT-201 - Other Income

Description	Amount
Prior Year NOL	\$ -295,342
NOL Limitation Adjustment	3,522
Total	\$ <u><u>-291,820</u></u>

SCHEDULE D
(Form 1040 or 1040-SR)

 Department of the Treasury
 Internal Revenue Service

(99)

Capital Gains and Losses

OMB No. 1545-0074

► Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2019
 Attachment
 Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

106-50-1158Did you dispose of any investment(s) in a qualified opportunity fund during the tax year Yes No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

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				
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 (209,783)
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 (-209,783)

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

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				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 0

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

Schedule D (Form 1040 or 1040-SR) 2019

CLAUDE A SIMON

Schedule D (Form 1040 or 1040-SR) 2019

106-50-1158

Page 2

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-209,783
<ul style="list-style-type: none"> If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 or 1040-SR, line 6; or Form 1040-NR, 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	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	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 Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, 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 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:	21	1,500
<ul style="list-style-type: none"> The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) 			
Note: When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).			
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.			

Schedule D (Form 1040 or 1040-SR) 2019

SCHEDULE E

(Form 1040 or 1040-SR) (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Supplemental Income and Loss

OMB No. 1545-0074

2019Attachment Sequence No. **13**Department of the Treasury
Internal Revenue Service (99)Attach to Form 1040, 1040-SR, 1040-NR, or Form 1041.
► Go to www.irs.gov/ScheduleE for instructions and the latest information.

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 2019 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
B	If "Yes," did you or will you file all required Forms 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

1a	Physical address of each property (street, city, state, ZIP code)
A	534 WEST 42ND STREET, NEW YORK, NY 10036
B	336 EAST 56TH STREET, NEW YORK, NY 10022
C	10 PARK AVE APT 9H, NEW YORK, NY 10016

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		A	365	
B	1		B	365	
C	1		C	365	

Type of Property:

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	43,695	218,285	34,779
4 Royalties received	4			

Expenses:

5 Advertising	5		
6 Auto and travel (see instructions)	6		165
7 Cleaning and maintenance	7		16,996
8 Commissions	8		
9 Insurance	9	220	3,612
10 Legal and other professional fees	10		2,500
11 Management fees	11		16,850
12 Mortgage interest paid to banks, etc. (see instructions)	12		44,206
13 Other interest	13		
14 Repairs	14		14,283
15 Supplies	15		
16 Taxes	16	10,711	74,229
17 Utilities	17	3,024	6,827
18 Depreciation expense or depletion	18		
19 Other (list) ►	19	30,099	48,163
20 Total expenses. Add lines 5 through 19 ... See Statement	20	44,054	210,835
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	-359	7,450
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(2,468)	13,632

23a Total of all amounts reported on line 3 for all rental properties	23a	296,759
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	45,203
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	281,018

24 Income. Add positive amounts shown on line 21. Do not include any losses	24	16,100
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(16,100)
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 Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, 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) 2019

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, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. 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 (f) on line 28 and attach **Form 6198** (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.

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 basis computation is required	(f) Check if any amount is not at risk
A	See Statement					
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss		
		(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a	Totals			4 , 446
b	Totals			
30	Add columns (h) and (k) of line 29a			30 4 , 446
31	Add columns (g), (i), and (j) of line 29b			31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 4 , 446

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)		(e) Deduction or loss from Schedule K-1
(d) Passive income from Schedule K-1		(f) Other income from Schedule K-1
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		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 ()

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 Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 1	41 4 , 446
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 1120-S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43 ()

DAA

*Loss limited by basis

Schedule E (Form 1040) 2019

New York Statements

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 29,034		\$ 29,034
PROFESSIONAL FEES	750		750
PRMOTIONAL EXPENSE	100		100
BANK CHARGES	215		215
Total	\$ <u>30,099</u>		\$ <u>30,099</u>

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 32,955		\$ 32,955
ADMINISTRATIVE EXPENSES	13,297		13,297
PROMOTIONAL EXPENSE	379		379
WATER & SEWER	252		252
OFFICE & POSTAGE	465		465
BANK CHARGES	174		174
DUES & SUBSCRIPTION	402		402
POSTAGE & DELIVERY	239		239
Total	\$ <u>48,163</u>		\$ <u>48,163</u>

New York Statements

Federal Schedule E, Page 2, Line 28

Name	P S	For Ptr	EIN	Basis Required	Comp Risk	Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
FAIRLANE VRTX, INC	S		46-1575705				\$	\$	\$	\$	\$ 4,446
VERATEX INC	S		13-2804148 X			*					
BLACKSTONE GROUP	P		20-8875684								
UNITED STATES OIL FUND, LP	P		20-2830691								
UNITED STATES OIL FUND, LP	P		20-2830691								
Total							\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,446