

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  
CALLICOON, NY 12723

Dear CLAUDE:

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

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

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

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

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 ([www.irs.gov/pub/irs-pdf/p4524.pdf](http://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](http://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)**

<b>1</b> Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	<b>1</b>	<b>-220,701</b>
<b>2</b> Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	<b>2</b>	
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR line 17; Form 1040-NR, line 62a)	<b>3</b>	<b>11,268</b>
<b>4</b> Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	<b>4</b>	<b>14,068</b>
<b>5</b> Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	<b>5</b>	

**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 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 <b>CLAUDE A</b>		Last name <b>SIMON</b>		Your social security number <b>106-50-1158</b>	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number <b>149-46-3469</b>	
Home address (number and street). If you have a P.O box, see instructions. <b>71 TONJES ROAD</b>				Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>CALLICOON NY 12723</b>				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county		Foreign postal code	
				If more than four dependents, see instr. and <input checked="" type="checkbox"/> 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):

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

<b>Standard Deduction for</b> • Single or Married filing separately, \$12,000 • Married filing jointly or Qualifying widow(er), \$24,000 • Head of household, \$18,350 • If you checked any box under <i>Standard Deduction</i> , see instructions.	1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	68,000
	2a	Tax-exempt interest	2a		2b	128
	3a	Qualified dividends	3a	45	3b	45
	4a	IRA distributions	4a		4b	
	c	Pensions and annuities	4c		4d	
	5a	Soc. sec. ben.	5a		5b	
	6	Capital gain or (loss). Attach Schedule D if required. If not required, check here			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 <b>total income</b>			7b	-220,701
	8a	Adjustments to income from Schedule 1, line 22			8a	0
	b	Subtract line 8a from line 7b. This is your <b>adjusted gross income</b>			8b	-220,701
	9	<b>Standard deduction or itemized deductions</b> (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	<b>Taxable income.</b> 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)

**12a** Tax (see instr.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972**3** ☐**12a** 0**b** Add Schedule 2, line 3, and line 12a and enter the total**12b** 0**13a** Child tax credit or credit for other dependents**13a****b** Add Schedule 3, line 7, and line 13a and enter the total**13b****14** Subtract line 13b from line 12b. If zero or less, enter -0-**14** 0**15** Other taxes, including self-employment tax, from Schedule 2, line 10**15****16** Add lines 14 and 15. This is your **total tax****16** 0**17** Federal income tax withheld from Forms W-2 and 1099**17** 11,268**18** Other payments and refundable credits:**a** Earned income credit (EIC)**18a****b** Additional child tax credit. Attach Schedule 8812**18b** 2,800**c** American opportunity credit from Form 8863, line 8**18c****d** Schedule 3, line 14**18d****e** Add lines 18a through 18d. These are your **total other payments and refundable credits****18e** 2,800**19** Add lines 17 and 18e. These are your **total payments****19** 14,068**Refund****20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid****20** 14,068**21a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here ☐**21a** 14,068Direct deposit?  
See instructions.**b** Routing number **021000089** **c** Type: ☒ Checking ☐ Savings**d** Account number **79830938****22** Amount of line 20 you want **applied to your 2020 estimated tax****22****Amount  
You Owe****23** **Amount you owe**. Subtract line 19 from line 16. For details on how to pay, see instructions**23****24** Estimated tax penalty (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 instruction ☐ **Yes**. Complete below.☒ **No**(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.

Your signature

Date

Your occupation

If the IRS sent you an Identity  
Protection PIN, enter it here  
(see instr.)**REAL ESTATE**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.)

Phone no.

Email address

Preparer's name

Preparer's signature

PTIN

Check if:

**Paid****Arthur Langer CPA****Arthur Langer CPA****P01396073**☐ 3rd Party Designee**Preparer  
Use Only**Firm's name **▶ Arthur Langer CPA PC**Date **10/01/20****18 Blanche St**Phone no. **516-702-3002**☒ Self-employedFirm's address **▶ Plainview****NY 11803-4607**Firm's EIN **▶ 81-4277329**Go to [www.irs.gov/Form1040](http://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**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **01**▶ **Attach to Form 1040 or 1040-SR.**▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

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

**CLAUDE A SIMON**

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**

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

**Part II Adjustments to Income**

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

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)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to [www.irs.gov/ScheduleD](http://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)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( <b>209,783</b> )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> <b>-209,783</b>

**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)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> <b>0</b>

**For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule D (Form 1040 or 1040-SR) 2019**



**Part III Summary****16** Combine lines 7 and 15 and enter the result .....**16****-209,783**

- 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?

- ☐ **Yes.** Go to line 18.
- ☐ **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?

- ☐ **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.
- ☐ **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:

- The loss on line 16; or
- (\$3,000), or if married filing separately, (\$1,500) ]

**21****( 1,500 )****Note:** When figuring which amount is smaller, treat both amounts as positive numbers.**22** Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?

- ☒ **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).
- ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

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

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **13**Department of the Treasury  
Internal Revenue Service (99)

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

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

▶ Go to [www.irs.gov/ScheduleE](http://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) ☐ Yes ☒ No

**B** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	534 WEST 42ND STREET, NEW YORK, NY 10036				
<b>B</b>	336 EAST 56TH STREET, NEW YORK, NY 10022				
<b>C</b>	10 PARK AVE APT 9H, NEW YORK, NY 10016				
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	<b>QJV</b>
<b>A</b>	1		<b>A</b> 365		
<b>B</b>	1		<b>B</b> 365		
<b>C</b>	1		<b>C</b> 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
<b>3</b> Rents received	<b>3</b>	<b>43,695</b>	<b>218,285</b>	<b>34,779</b>
<b>4</b> Royalties received	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>		<b>165</b>	
<b>7</b> Cleaning and maintenance	<b>7</b>			<b>16,996</b>
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	<b>220</b>	<b>3,612</b>	
<b>10</b> Legal and other professional fees	<b>10</b>		<b>2,500</b>	
<b>11</b> Management fees	<b>11</b>		<b>16,850</b>	
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		<b>44,206</b>	<b>997</b>
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>		<b>14,283</b>	<b>1,690</b>
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	<b>10,711</b>	<b>74,229</b>	<b>6,446</b>
<b>17</b> Utilities	<b>17</b>	<b>3,024</b>	<b>6,827</b>	
<b>18</b> Depreciation expense or depletion	<b>18</b>			
<b>19</b> Other (list) ▶ See Statement 2,3	<b>19</b>	<b>30,099</b>	<b>48,163</b>	
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	<b>44,054</b>	<b>210,835</b>	<b>26,129</b>
<b>21</b> 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 <b>Form 6198</b>	<b>21</b>	<b>-359</b>	<b>7,450</b>	<b>8,650</b>
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	<b>2,468</b>	<b>13,632</b>	<b>0</b>
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>		<b>296,759</b>	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23c</b>		<b>45,203</b>	
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>		<b>281,018</b>	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>			<b>16,100</b>
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			<b>16,100</b>
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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	<b>26</b>			<b>0</b>

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040 or 1040-SR) 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

<b>28</b>	(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
<b>A</b>	<b>See Statement 4</b>					
<b>B</b>						
<b>C</b>						
<b>D</b>						

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>	
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>29a Totals</b>			<b>4,446</b>
<b>b Totals</b>			
<b>30</b> Add columns (h) and (k) of line 29a			<b>30 4,446</b>
<b>31</b> Add columns (g), (i), and (j) of line 29b			<b>31</b>
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31			<b>32 4,446</b>

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>	
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>
<b>A</b>			
<b>B</b>			
<b>34a Totals</b>			
<b>b Totals</b>			
<b>35</b> Add columns (d) and (f) of line 34a			<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b			<b>36</b>
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36			<b>37</b>

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

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , 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**

<b>40</b> Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	
<b>41</b> 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	<b>41</b>	<b>4,446</b>
<b>42</b> <b>Reconciliation of farming and fishing income.</b> 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)	<b>42</b>	
<b>43</b> <b>Reconciliation for real estate professionals.</b> 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	<b>43</b>	

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

(Individual, Estate, or Trust)

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

▶ Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

**2019**Attachment  
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

**CLAUDE A SIMON****106-50-1158**Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ 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)

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	OC	B	
<b>i</b>	Enter the name of the foreign country or U.S. possession ▶ <b>ASIA</b>				
<b>1a</b>	Gross income from sources within country shown above and of the type checked above (see instructions):				
	<b>dividends</b>				<b>1a</b>
<b>b</b>	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>					
<b>2</b>	Expenses definitely related to the income on line 1a (attach statement)				
<b>3</b>	Pro rata share of other deductions not definitely related:				
<b>a</b>	Certain itemized deductions or standard deduction (see instructions)	<b>12,200</b>			
<b>b</b>	Other dedts. (attach stmt.)				
<b>c</b>	Add lines 3a and 3b	<b>12,200</b>			
<b>d</b>	Gross foreign source income (see instructions)				
<b>e</b>	Gross income from all sources (see instructions)	<b>77,558</b>			
<b>f</b>	Divide line 3d by line 3e (see instructions)				
<b>g</b>	Multiply line 3c by line 3f				
<b>4</b>	Pro rata share of interest expense (see instructions):				
<b>a</b>	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b>	Other interest expense				
<b>5</b>	Losses from foreign sources				
<b>6</b>	Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b>	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				<b>7</b>

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

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		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))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
<b>A</b>	<b>1099 Tax</b>									
<b>B</b>										
<b>C</b>										

**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

Form 1116 (2019)

Page **2****Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b>	Carryback or carryover (attach detailed computation) <b>See Stmt 5</b> (If your income was section 951A income (box a above Part I), leave line 10 blank.)	<b>10</b>	<b>823</b>	
<b>11</b>	Add lines 9 and 10 .....	<b>11</b>	<b>823</b>	
<b>12</b>	Reduction in foreign taxes (see instructions) .....	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions) .....	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		<b>823</b>
<b>15</b>	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) .....	<b>15</b>		
<b>16</b>	Adjustments to line 15 (see instructions) .....	<b>16</b>		
<b>17</b>	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.)	<b>17</b>		
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b>	<b>Individuals:</b> 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. <b>Estates and trusts:</b> 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 .....	<b>20</b>		
	<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), see instructions			
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions) .....	<b>22</b>		

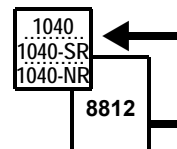
**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>23</b>	Credit for taxes on section 951A income .....	<b>23</b>		
<b>24</b>	Credit for taxes on foreign branch income .....	<b>24</b>		
<b>25</b>	Credit for taxes on passive category income .....	<b>25</b>		
<b>26</b>	Credit for taxes on general category income .....	<b>26</b>		
<b>27</b>	Credit for taxes on section 901(j) income .....	<b>27</b>		
<b>28</b>	Credit for taxes on certain income re-sourced by treaty .....	<b>28</b>		
<b>29</b>	Credit for taxes on lump-sum distributions .....	<b>29</b>		
<b>30</b>	Add lines 23 through 29 .....	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 20 or line 30 .....	<b>31</b>		
<b>32</b>	Reduction of credit for international boycott operations. See instructions for line 12 .....	<b>32</b>		
<b>33</b>	Subtract line 32 from line 31. This is your <b>foreign tax credit</b> . 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 .....	<b>33</b>		<b>0</b>

**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](http://www.irs.gov/Schedule8812) for instructions and the latest information.**



OMB No. 1545-0074

**2019**Attachment  
Sequence No. **47**

Name(s) shown on return

**CLAUDE A SIMON**

Your 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 Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents

1040-SR filers: Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a).

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).

**1 4,000**

- 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: **2** 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** Enter the **smaller** of line 3 or line 4

**5 2,800**

- 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?

☐ **No.** Leave line 7 blank and enter -0- on line 8.☒ **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?☒ **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.

☐ **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 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

- 12** 1040 and Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11.

**12**

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

- 13** Subtract line 12 from line 11. If zero or less, enter -0-

**13**

- 14** Enter the **larger** of line 8 or line 13

**14****Next,** enter the **smaller** of line 5 or line 14 on line 15.**Part III Additional Child Tax Credit**

- 15** This is your additional child tax credit

**15 2,800**

Enter this amount on  
Form 1040, line 18b;  
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](http://www.irs.gov/Form4952) for the latest information.

► Attach to your tax return.

OMB No. 1545-0191

**2019**Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

**CLAUDE A SIMON****106-50-1158****Part I Total Investment Interest Expense**

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

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	<b>173</b>		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	<b>45</b>		
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>		<b>128</b>	
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>			
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions	<b>4e</b>			
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>			
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	<b>4g</b>			
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>		<b>128</b>	
<b>5</b>	Investment expenses (see instructions)	<b>5</b>			
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>		<b>128</b>	

**Part III Investment Interest Expense Deduction**

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

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](http://www.irs.gov/Form4952) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0191

**2019**Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

**CLAUDE A SIMON****106-50-1158****Part I Total Investment Interest Expense**

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

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	<b>173</b>		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	<b>45</b>		
<b>c</b>	Subtract line 4b from line 4a			<b>4c</b>	<b>128</b>
<b>d</b>	Net gain from the disposition of property held for investment	<b>4d</b>			
<b>e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions	<b>4e</b>			
<b>f</b>	Subtract line 4e from line 4d			<b>4f</b>	
<b>g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			<b>4g</b>	
<b>h</b>	Investment income. Add lines 4c, 4f, and 4g			<b>4h</b>	<b>128</b>
<b>5</b>	Investment expenses (see instructions)			<b>5</b>	
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-			<b>6</b>	<b>128</b>

**Part III Investment Interest Expense Deduction**

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

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**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

OMB No. 1545-0123

**2019**Attachment  
Sequence No. **55**

Name(s) shown on return

**CLAUDE A SIMON**

Your taxpayer identification number

**106-50-1158**

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

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

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> <li>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.</li> <li>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)</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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) List those documents, if any, that you relied on. <b>Health care provider statement</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2019)

CLAUDE A SIMON

106-50-1158

Form 8867 (2019)

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
<b>9a</b> 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>b</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"/>	
<b>c</b> 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
<b>10</b> 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"/>	
<b>11</b> 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"/>
<b>12</b> 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
<b>13</b> 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
<b>14</b> 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:**

- 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);
- 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;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - A copy of this Form 8867.
  - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - 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).
  - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - 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
<b>15</b> 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)

Form **8582**  
 Department of the Treasury  
 Internal Revenue Service(99)  
 Name(s) shown on return

# Passive Activity Loss Limitations

► See separate instructions.

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

► Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2019**

Attachment  
Sequence No. **88**

Identifying number

**106-50-1158**

**CLAUDE A SIMON**

## 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.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	<b>16,100</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	<b>359</b>	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	<b>324,212</b>	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		<b>-308,471</b>

## Commercial Revitalization Deductions From Rental Real Estate Activities

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

## All Other Passive Activities

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

<b>4</b> 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	<b>4</b>		<b>-308,471</b>
--	----------	--	-----------------

- 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.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>	<b>308,471</b>
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero. See instructions	<b>7</b>	<b>0</b>
<b>Note:</b> 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.		
<b>8</b> Subtract line 7 from line 6	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>	<b>0</b>

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.

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

## Part IV Total Losses Allowed

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>	<b>16,100</b>
<b>16</b> <b>Total losses allowed from all passive activities for 2019.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	<b>16,100</b>

**For Paperwork Reduction Act Notice, see instructions.**

Form **8582** (2019)

CLAUDE A SIMON

106-50-1158

Form 8582 (2019)

Page **2****Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>See Statement 6</b>					
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c	<b>16,100</b>	<b>359</b>	<b>324,212</b>		

**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
<b>Total.</b> 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
<b>Total.</b> 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)
<b>Total</b>			<b>1.00</b>		

**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
<b>SIMONS HK PROPERTIES LLC</b>	<b>Sch E1</b>	<b>90,474</b>	<b>0.2853</b>	<b>88,006</b>
<b>CHARLES HENRY PROPERTIES LLC</b>	<b>Sch E1</b>	<b>226,647</b>	<b>0.7147</b>	<b>220,465</b>
<b>Total</b>		<b>317,121</b>	<b>1.00</b>	<b>308,471</b>

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
<b>Total</b>		<b>324,571</b>	<b>308,471</b>	<b>16,100</b>

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

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

Form **8582** (2019)

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

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

## 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
PRMOTIONAL EXPENSE	100		100
BANK CHARGES	215		215
Total	\$ 30,099		\$ 30,099

### 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	\$ 48,163		\$ 48,163



# Federal Statements

## Statement 4 - Schedule E, Page 2, Line 28

Name	P S	For Ptr	EIN	Basis Comp Required	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**

<u>Description</u>	<u>Current Year Net Income</u>	<u>Current Year Net Loss</u>	<u>Prior Year Unallowed Loss</u>	<u>Overall Gain</u>	<u>Overall Loss</u>
SIMONS HK PROPERTIES LLC	\$	\$ 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 <b>1040</b>	<b>Shareholder's Basis Worksheet Page 1</b>	<b>2019</b>
Name <b>CLAUDE A SIMON</b>		Taxpayer Identification Number <b>106-50-1158</b>
Name of Entity <b>VERATEX INC</b>		<b>EIN 13-2804148</b>
Passive Activity Type <b>Not Passive</b>		<b>K1 Unit 2</b>

**Shareholder Stock Basis**

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero	1.	<b>0</b>
<b>Increases to stock basis</b>		
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.	<b>0</b>
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here	14.	
<b>Decreases to stock basis</b>		
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.	16.	<b>0</b>
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)	17.	
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.	<b>0</b>
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.	<b>0</b>

**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.	<b>0</b>
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.	<b>0</b>
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.	<b>0</b>
32. Stock and loan basis at the end of the year (Add lines 21 and line 31)	32.	<b>0</b>

**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 <b>1040</b>	<b>Shareholder's Basis Worksheet Page 2</b>								<b>2019</b>	
Name <b>CLAUDE A SIMON</b>									Id No. <b>106-50-1158</b>	
Entity Name <b>VERATEX INC</b>									EIN <b>13-2804148</b> Passive Activity Type <b>Not Passive</b> K1 Unit <b>2</b>	
<b>Basis reduced by nondeductible items before loss and deduction items</b>										
<b>Loss Allocated to Shareholder Stock and Loan Basis</b>										
	<b>Suspended Losses</b>	<b>Current Year Loss</b>	<b>Total Loss</b>	<b>Percent</b>	<b>Allowed Stock Loss</b>	<b>Disallowed Stock Loss</b>	<b>Percent</b>	<b>Allowed Loan Loss</b>	<b>Disallowed Loss Carryforward</b>	<b>Total Allowed Loss</b>
Nondeductible noncapital exp & oil/gas depletion deduction:										
Losses and deductions:										
Ordinary business loss	<b>92,444</b>	<b>97,338</b>	<b>189,782</b>			<b>189,782</b>			<b>189,782</b>	
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	<b>92,444</b>	<b>97,338</b>	<b>189,782</b>			<b>189,782</b>			<b>189,782</b>	
Total nonded and deductible items	<b>92,444</b>	<b>97,338</b>	<b>189,782</b>			<b>189,782</b>			<b>189,782</b>	

Schedule <b>E</b>		<b>K-1 Reconciliation Worksheet - Qualified Business Income</b>						<b>2019</b>	
<b>Name</b> CLAUDE A SIMON						<b>Taxpayer Identification Number</b> 106-50-1158			
<b>Entity Name</b> FAIRLANE VRTX, INC		<b>EIN</b> 46-1575705		<b>Entity Type</b> S Corporation		<b>Screen</b> K1		<b>K1 Unit</b> 1	
<b>Activity</b>	<b>Passive Activity Type</b>		<b>Not Passive</b>		<b>Entire disposition of activity</b>				
	<b>Screen K1QBI Amount</b>	<b>QBI Items from Schedule K-1</b>	<b>Post - TCJA Basis Carryover</b>	<b>Basis Limitation Adjustment</b>	<b>Post - TCJA At-risk Carryover</b>	<b>At-risk Limitation Adjustment</b>	<b>Passive Limitation</b>	<b>Qualified Business Income</b>	
Qualified Business Income	4,446	4,446						4,446	
Ordinary business income/-loss									
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								
Preproductive 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 <b>E</b>		<b>K-1 Reconciliation Worksheet - Qualified Business Income</b>						<b>2019</b>	
<b>Name</b> CLAUDE A SIMON							Taxpayer Identification Number <b>106-50-1158</b>		
<b>Entity Name</b> VERATEX INC		<b>EIN</b> 13-2804148		<b>Entity Type</b> S Corporation		<b>Screen</b> K1		<b>K1 Unit</b> 2	
<b>Activity</b>	<b>Passive Activity Type</b>		<b>Not Passive</b>		<b>Entire disposition of activity</b>				
	<b>Screen K1QBI Amount</b>	<b>QBI Items from Schedule K-1</b>	<b>Post - TCJA Basis Carryover</b>	<b>Basis Limitation Adjustment</b>	<b>Post - TCJA At-risk Carryover</b>	<b>At-risk Limitation Adjustment</b>	<b>Passive Limitation</b>	<b>Qualified Business Income</b>	
Qualified Business Income	-97,338	-97,338	-92,444	189,782					
Ordinary business income/-loss									
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								
Preproductive 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 <b>1040</b>	<b>CARES Act COVID-19 - (EIP) Recovery Rebate Worksheet</b>	<b>2019 &amp; 2020</b>
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Name <b>CLAUDE A SIMON</b>	Taxpayer Identification Number <b>106-50-1158</b>
-------------------------------	--

- |  | 2018   | 2019<br><u>MFS</u>  | 2020<br><u>MFS</u>  |
|--|--|---|---|
| <b>A. Filing Status</b> .....  |  |   |   |
| <b>B. Can taxpayer or spouse, if filing a joint return, be claimed as a dependent on another person's return? No go to C. Yes <b>Stop</b> here</b> ..... | <input type="checkbox"/> No <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes |
| <b>C. 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</b> ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>D. 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, <b>Stop</b> here</b> ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No            | <input type="checkbox"/> Yes <input type="checkbox"/> No            |

	2018	2019	2020
1. Adjusted gross income (AGI) from the return .....	1. -220,701	-220,701	-220,701
2. <b>Recovery rebates based upon filing status.</b> Enter \$1,200 (\$2,400 if MFJ) .....	2. 1,200	1,200	1,200
3. Number of children qualified for the child tax credit .....	3. 2	2	2
4. Number of children under 17 with adoption taxpayer identification number (ATIN) .....	4.		
5. Add lines 3 and 4 .....	5. 2	2	2
6. Enter \$500 .....	6. 500	500	500
7. <b>Rebate credit for qualifying child dependent under age 17.</b> Multiply line 6 by 5. ....	7. 1,000	1,000	1,000
8. <b>Total rebate check before AGI limits.</b> Add line 2 and 7. ....	8. 2,200	2,200	2,200
9. <b>Phaseout limit based upon filing status.</b> Enter \$75,000 (\$150,000 MFJ; \$112,500 HH) .....	9. 75,000	75,000	75,000
10. Subtract line 9 from line 1. <b>If less than zero, enter -0-</b> .....	10. 0	0	0
11. <b>Recovery rebate reduction.</b> Multiply line 10 by 5% (0.05) .....	11.		
12. <b>Projected rebate check.</b> Subtract line 11 from line 8. If less than zero, enter -0- .....	12. 2,200	2,200	2,200
13. Enter the amount from line 12 of the year used to calculate .....	13.		2,200
14. <b>Recovery rebate credit for 2020.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on Tax Projection Worksheet line 82 .....	14.		0

2019 Tax Return



## **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.

**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 SIMON	Spouse's name (jointly filed return only)
---------------------------------------	---

**Purpose**

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

**General instructions**

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed 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.

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

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

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2019 Form IT-370 and Tax Year 2020 Form IT-2105*.

**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 (jointly filed return only)	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 <b>joint return</b> , 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)
CALLICOON		NY	12723	
Taxpayer's permanent home address (see instructions, page 14) (number and street or rural route)			Apartment number	School district name
				Monticello
				School district code number
				406
City, village, or post office		State	ZIP code	Taxpayer's date of death (mmddyyyy)
		NY		
			Decedent information	Spouse's date of death (mmddyyyy)

**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 ☒**D1** Did you have a financial account located in a foreign country? (see page 15) ..... Yes ☐ No ☒**D2 Yonkers residents and Yonkers part-year residents only:**

- (1) Did you receive a property tax relief credit? (see page 15) ..... Yes ☐ No ☐
- (2) Enter the amount . . . . .

**D3** Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2019 federal return? (see page 15) ..... Yes ☐ No ☒**E** (1) Did you or your spouse maintain living quarters in NYC during 2019? (see page 15) Yes ☐ No ☒(2) Enter the number of days spent in NYC in 2019 (any part of a day spent in NYC is considered a day) .. **F NYC residents and NYC part-year residents only (see page 15):**

- (1) Number of months you lived in NYC in 2019 .....
- (2) Number of months your spouse lived in NYC in 2019

**G** Enter your 2-character special condition code(s) if applicable (see page 15) ..... **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 ☐

201001191022



For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your Social Security number

106501158

**Federal income and adjustments** (see page 16)

Whole dollars only

1	Wages, salaries, tips, etc.	1	68000.00
2	Taxable interest income	2	128.00
3	Ordinary dividends	3	45.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-1500.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an <b>X</b> in the box	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	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)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of Social Security benefits (also enter on line 27)	15	.00
16	Other income (see page 16) Identify: See Statement 1	16	-291820.00
17	Add lines 1 through 11 and 13 through 16	17	-220701.00
18	Total federal adjustments to income (see page 16) Identify:	18	.00
19	<b>Federal adjusted gross income</b> (subtract line 18 from line 17)	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)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 17)	21	.00
22	<b>New York's</b> 529 college savings program distributions (see page 17)	22	.00
23	Other (Form IT-225, line 9)	23	232876.00
24	Add lines 19 through 23	24	12175.00

**New York subtractions** (see page 18)

25	Taxable refunds, credits, or offsets of state & local income taxes (from line 4)	25	.00
26	Pensions of NYS & local governments & the federal government (see page 18)	26	.00
27	Taxable amount of Social Security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	111.00
29	Pension and annuity income exclusion (see page 19)	29	.00
30	<b>New York's</b> 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	111.00
33	<b>New York adjusted gross income</b> (subtract line 32 from line 24)	33	12064.00

**Standard deduction or itemized deduction** (see page 21)

34	Enter your <b>standard deduction</b> (table on page 21) or your <b>itemized deduction</b> (from Form IT-196) Mark an <b>X</b> in the appropriate box: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	34	13487.00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	.00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 21)	36	2 000.00
37	<b>Taxable income</b> (subtract line 36 from line 35)	37	.00

201002191022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Name(s) as shown on page 1	Your Social Security number
CLAUDE A SIMON	106501158

**Tax computation, credits, and other taxes**

<b>38</b> Taxable income (from line 37 on page 2)	<b>38</b>	.00
<b>39</b> NYS tax on line 38 amount (see page 22)	<b>39</b>	.00
<b>40</b> NYS household credit (page 22, table 1, 2, or 3)	<b>40</b>	60.00
<b>41</b> Resident credit (see page 23)	<b>41</b>	.00
<b>42</b> Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	<b>42</b>	.00
<b>43</b> Add lines 40, 41, and 42	<b>43</b>	60.00
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	<b>44</b>	.00
<b>45</b> Net other NYS taxes (Form IT-201-ATT, line 30)	<b>45</b>	.00
<b>46</b> Total New York State taxes (add lines 44 and 45)	<b>46</b>	.00

**New York City and Yonkers taxes, credits, and surcharges, and MCTMT**

<b>47</b> NYC taxable income (see instructions)	<b>47</b>	.00
<b>47a</b> NYC resident tax on line 47 amount (see page 23)	<b>47a</b>	.00
<b>48</b> NYC household credit (page 23)	<b>48</b>	.00
<b>49</b> Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	<b>49</b>	.00
<b>50</b> Part-year NYC resident tax (Form IT-360.1)	<b>50</b>	.00
<b>51</b> Other NYC taxes (Form IT-201-ATT, line 34)	<b>51</b>	.00
<b>52</b> Add lines 49, 50, and 51	<b>52</b>	.00
<b>53</b> NYC nonrefundable credits (Form IT-201-ATT, line 10)	<b>53</b>	.00
<b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	<b>54</b>	.00
<b>54a</b> MCTMT net earnings base	<b>54a</b>	.00
<b>54b</b> MCTMT	<b>54b</b>	.00
<b>55</b> Yonkers resident income tax surcharge (see page 26)	<b>55</b>	.00
<b>56</b> Yonkers nonresident earnings tax (Form Y-203)	<b>56</b>	.00
<b>57</b> Part-year Yonkers resident income tax surcharge (Form IT-360.1)	<b>57</b>	.00
<b>58</b> Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	<b>58</b>	.00
<b>59</b> Sales or use tax (see page 27; do not leave line 59 blank)	<b>59</b>	5.00
<b>60</b> Voluntary contributions (Form IT-227, Part 2, line 1)	<b>60</b>	.00
<b>61</b> Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	<b>61</b>	5.00

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

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



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 <b>New York State</b> tax withheld	72	3715.00
73 Total <b>New York City</b> tax withheld	73	.00
74 Total <b>Yonkers</b> tax withheld	74	.00
75 Total estimated tax payments and amount paid with Form IT-370	75	.00
76 Total payments (add lines 63 through 75)	76	4375.00

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

77 Amount overpaid (if line 76 is <b>more than</b> line 62, subtract line 62 from line 76; see page 32)	77	4370.00
78 Amount of line 77 <b>available for refund</b> (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)	78a	.00
78b Total refund after NYS 529 account deposit (subtract line 78a from line 78)	78b	4370.00

Mark one refund choice: ☒ direct deposit to checking or 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 <b>owe</b> (if line 76 is <b>less than</b> line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an <b>X</b> in the box <input type="checkbox"/> and fill in lines 83 and 84. If you pay by check or money order you <b>must</b> 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

See page 33 for payment options

See page 36 for the proper assembly of your return.

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) ☐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 Amount .00

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

<b>▼ Paid preparer must complete ▼</b> (see instructions)		Preparer's NYTPRN	NYTPRN, 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	
Email:		Date 10012020	

<b>▼ Taxpayer(s) must sign here ▼</b>	
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 <input checked="" type="checkbox"/> Income taxes - or - b <input type="checkbox"/> General sales tax	5	3746.00
6 State and local real estate taxes .....	6	13359.00
7 State and local personal property taxes .....	7	.00
8 Other taxes. List type and amount .....	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. ....	<b>21</b>	.00
22 Job related education expenses .....	<b>22</b>	.00
23 Tax preparation fees .....	<b>23</b>	.00
24 Other expenses – investment, safe deposit box, etc. List type and amount .....	<b>24</b>	.00
25 Add lines 21 through 24 .....	<b>25</b>	.00
26 Enter amount from Form IT-201 or IT-203, line 19 .....	<b>26</b>	.00
27 Multiply line 26 by 2% (0.02) .....	<b>27</b>	.00
28 Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank) .....	<b>28</b>	.00

**Other miscellaneous deductions**

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





106501158

**Adjustments** (see instructions)

<b>41</b> State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions) .....	<b>41</b>	3746.00
<b>42</b> Subtract line 41 from line 40 (see instructions) .....	<b>42</b>	13487.00
<b>43</b> 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) .....	<b>43</b>	.00
<b>44</b> Addition adjustments (see instructions) .....	<b>44</b>	.00
<b>45</b> Add lines 42, 43, and 44 .....	<b>45</b>	13487.00
<b>46</b> Itemized deduction adjustment (see instructions) .....	<b>46</b>	.00
<b>47</b> Subtract line 46 from line 45 (see instructions) .....	<b>47</b>	13487.00
<b>48</b> 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) .....	<b>48</b>	.00
<b>49 New York State itemized deduction</b> (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions) .....	<b>49</b>	13487.00

NO HANDWRITTEN ENTRIES ON THIS FORM





## 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**
- 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**   
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

<b>6</b> Enter the amount from Worksheet A, line 10 or Worksheet B, line 12 ( <i>see instructions</i> ) .....	<b>6</b>		.00
<b>7</b> Enter your additional child tax credit amount from Worksheet C ( <i>see instructions</i> ) .....	<b>7</b>	2000	.00
<b>8</b> Add lines 6 and 7 .....	<b>8</b>	2000	.00
If the amount on line 8 is zero, skip lines 9 through 12, and enter <b>0</b> on line 13; continue with line 14. If the amount on line 8 is more than zero, continue with line 9.			
<b>9</b> Enter the number of children from line 4 .....	<b>9</b>	2	
<b>10</b> Divide line 8 by line 9 .....	<b>10</b>	1000	.00
<b>11</b> Enter the number of children from line 5 .....	<b>11</b>	2	
<b>12</b> Multiply line 10 by line 11 .....	<b>12</b>	2000	.00
<b>13</b> Multiply line 12 by 33% (.33) .....	<b>13</b>	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.**

<b>14</b> Enter the number of children from line 5 .....	<b>14</b>	2	
<b>15</b> Multiply line 14 by 100 .....	<b>15</b>	200	.00
<b>16</b> Empire State child credit ( <i>enter the amount from line 13 or line 15, whichever is greater</i> ) .....	<b>16</b>	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*)

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

NO HANDWRITTEN ENTRIES ON THIS FORM





Department of Taxation and Finance

**New York State Modifications**

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

**IT-225**

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

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

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

	Number	A - Total amount	B - NYS allocated amount
1a	A - 201	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)	232876.00
3	Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	.00
4	Add lines 2 and 3	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)	.00
7	Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	.00
8	Add lines 6 and 7	.00
9	Total additions (add lines 4 and 8; see instructions)	232876.00

(continued)

225001191022



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
<b>10a</b>	S -	.00	.00
<b>10b</b>	S -	.00	.00
<b>10c</b>	S -	.00	.00
<b>10d</b>	S -	.00	.00
<b>10e</b>	S -	.00	.00
<b>10f</b>	S -	.00	.00
<b>10g</b>	S -	.00	.00

<b>11</b> Total <i>(add column A, lines 10a through 10g)</i> .....	<b>11</b>	.00
<b>12</b> Total of Schedule B, Part 1, column <b>A</b> amounts from additional Form(s) IT-225, if any ..	<b>12</b>	.00
<b>13</b> Add lines 11 and 12 .....	<b>13</b>	.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
<b>14a</b>	ES -	.00	.00
<b>14b</b>	ES -	.00	.00
<b>14c</b>	ES -	.00	.00
<b>14d</b>	ES -	.00	.00
<b>14e</b>	ES -	.00	.00
<b>14f</b>	ES -	.00	.00
<b>14g</b>	ES -	.00	.00

<b>15</b> Total <i>(add column A, lines 14a through 14g)</i> .....	<b>15</b>	.00
<b>16</b> Total of Schedule B, Part 2, column <b>A</b> amounts from additional Form(s) IT-225, if any ..	<b>16</b>	.00
<b>17</b> Add lines 15 and 16 .....	<b>17</b>	.00
<b>18</b> <b>Total subtractions</b> <i>(add lines 13 and 17; see instructions)</i> .....	<b>18</b>	.00

NO HANDWRITTEN ENTRIES ON THIS FORM



Statement 1 - Form IT-201 - Other Income	
Description	Amount
Prior Year NOL	\$ -295,342
NOL Limitation Adjustment	3,522
Total	\$ -291,820

**SCHEDULE D**  
**(Form 1040 or 1040-SR)****Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to [www.irs.gov/ScheduleD](http://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)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( <b>209,783</b> )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> <b>-209,783</b>

**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)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> <b>0</b>

**For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule D (Form 1040 or 1040-SR) 2019**

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>-209,783</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	<b>19</b>	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>.....</div> </div>	<b>21</b>	<b>( 1,500 )</b>
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		



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

OMB No. 1545-0074

**2019**

Attachment 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](http://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) ☐ Yes ☒ No  
**B** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>	534 WEST 42ND STREET, NEW YORK, NY 10036				
<b>B</b>	336 EAST 56TH STREET, NEW YORK, NY 10022				
<b>C</b>	10 PARK AVE APT 9H, NEW YORK, NY 10016				
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	<b>QJV</b>
<b>A</b>	1		<b>A</b> 365		
<b>B</b>	1		<b>B</b> 365		
<b>C</b>	1		<b>C</b> 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
<b>3</b> Rents received	<b>3</b>	43,695	218,285	34,779
<b>4</b> Royalties received	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>		165	
<b>7</b> Cleaning and maintenance	<b>7</b>			16,996
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	220	3,612	
<b>10</b> Legal and other professional fees	<b>10</b>		2,500	
<b>11</b> Management fees	<b>11</b>		16,850	
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		44,206	997
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>		14,283	1,690
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	10,711	74,229	6,446
<b>17</b> Utilities	<b>17</b>	3,024	6,827	
<b>18</b> Depreciation expense or depletion	<b>18</b>			
<b>19</b> Other (list) ▶	<b>19</b>	30,099	48,163	
<b>20</b> Total expenses. Add lines 5 through 19. See Statement	<b>20</b>	44,054	210,835	26,129
<b>21</b> Subtract line 20 from line 3 and/or line 4. If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	<b>21</b>	-359	7,450	8,650
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	(2,468)	(13,632)	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>		296,759	
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23c</b>		45,203	
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>		281,018	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>			16,100
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			(16,100)
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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	<b>26</b>			

**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**

<b>28</b>	(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
<b>A</b>	See Statement					
<b>B</b>						
<b>C</b>						
<b>D</b>						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>	
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>29a</b> Totals					4,446
<b>b</b> Totals					
<b>30</b> Add columns (h) and (k) of line 29a					4,446
<b>31</b> Add columns (g), (i), and (j) of line 29b					
<b>32</b> Total partnership and S corporation income or (loss). Combine lines 30 and 31					4,446

**Part III** **Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>
<b>A</b>		
<b>B</b>		
<b>34a</b> Totals		
<b>b</b> Totals		
<b>35</b> Add columns (d) and (f) of line 34a		
<b>36</b> Add columns (c) and (e) of line 34b		
<b>37</b> Total estate and trust income or (loss). Combine lines 35 and 36		

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

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

**Part V** **Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	
<b>41</b>	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 4	<b>41</b>	4,446
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> 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)	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> 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	<b>43</b>	

## 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	\$ 30,099		\$ 30,099

### 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	\$ 48,163		\$ 48,163

## New York Statements

Federal Schedule E, Page 2, Line 28

Name	P S	For Ptr	EIN	Basis Comp Required	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