

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**

May 9, 2021

**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, 2020**

**Name:** CLAUDE A SIMON

**Date Due:** AS SOON AS POSSIBLE

**Remittance:** None is required. The return shows a total overpayment of \$11,523, 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**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

- ERO must obtain and retain completed Form 8879.  
► Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

OMB No. 1545-0074

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, 2020** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

<b>1</b> Adjusted gross income	<b>1</b>	<b>-180,611</b>
<b>2</b> Total tax	<b>2</b>	
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099	<b>3</b>	<b>8,723</b>
<b>4</b> Amount you want refunded to you	<b>4</b>	<b>11,523</b>
<b>5</b> Amount you owe	<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 the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing 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 the income tax return (original or amended) I am now authorizing.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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  **05/09/21****Spouse's PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name signature on the income tax return (original or amended) I am now authorizing.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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  **05/09/21**

**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** (Rev. 01-2021)

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2020	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																																																									
<b>Filing Status</b> <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input checked="" type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW)																																																																														
Check only one box.    If you checked the MFS box, enter the name of your 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. ➤ <b>CAROLYN SIMON</b>																																																																														
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. If you have a foreign address, also complete spaces below. <b>CALLICOON</b>			State <b>NY</b>	ZIP code <b>12723</b>																																																																										
Foreign country name		Foreign province/state/county		Foreign postal code																																																																										
				<input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse																																																																										
At anytime during 2020, did you receive, sell, send, exchange, or otherwise acquire financial interest in any virtual currency? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																														
<b>Standard Deduction</b> <b>Someone can claim:</b> <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																																																														
<b>Age/Blindness</b> <b>You:</b> <input type="checkbox"/> Were born before January 2, 1956 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1956 <input type="checkbox"/> Is blind																																																																														
<b>Dependents (see instructions):</b>																																																																														
If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name    Last name		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit    Credit for other dependents																																																																									
	<b>CHARLES A    SIMON</b>		<b>669-22-4825</b>	<b>Son</b>	<b>X</b>																																																																									
	<b>HENRY    SIMON</b>		<b>669-30-1405</b>	<b>Son</b>	<b>X</b>																																																																									
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td rowspan="15" style="width:5%; font-size: 0.7em; vertical-align: top;">           Attach Sch.B if required.         </td> <td style="width:5%;">1</td> <td style="width:65%;">Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td style="width:5%;">1</td> <td style="width:20%; text-align: right;"><b>51,000</b></td> </tr> <tr> <td>2a</td> <td>Tax-exempt interest</td> <td>2a</td> <td style="text-align: right;"><b>258</b></td> </tr> <tr> <td>3a</td> <td>Qualified dividends</td> <td>3a</td> <td style="text-align: right;"><b>1,328</b></td> </tr> <tr> <td>4a</td> <td>IRA distributions</td> <td>4a</td> <td></td> </tr> <tr> <td>5a</td> <td>Pensions and annuities</td> <td>5a</td> <td></td> </tr> <tr> <td>6a</td> <td>Soc. sec. ben.</td> <td>6a</td> <td></td> </tr> <tr> <td>7</td> <td>Capital gain or (loss). Attach Schedule D if required. If not required, check here</td> <td>7</td> <td style="text-align: right;"><b>-1,500</b></td> </tr> <tr> <td>8</td> <td>Other income from Schedule 1, line 9</td> <td>8</td> <td style="text-align: right;"><b>-231,778</b></td> </tr> <tr> <td>9</td> <td>Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b></td> <td>9</td> <td style="text-align: right;"><b>-180,461</b></td> </tr> <tr> <td colspan="2">10 Adjustments to income:</td> <td></td> <td></td> </tr> <tr> <td>a</td> <td>From Schedule 1, line 22</td> <td>10a</td> <td style="text-align: right;"><b>0</b></td> </tr> <tr> <td>b</td> <td>Charitable contributions if you take the standard deduction. See instructions</td> <td>10b</td> <td style="text-align: right;"><b>150</b></td> </tr> <tr> <td>c</td> <td>Add line 10a and 10b. These are your <b>total adjustments to income</b></td> <td>10c</td> <td style="text-align: right;"><b>150</b></td> </tr> <tr> <td>11</td> <td>Subtract line 10c from line 9. This is your <b>adjusted gross income</b></td> <td>11</td> <td style="text-align: right;"><b>-180,611</b></td> </tr> <tr> <td>12</td> <td><b>Standard deduction or itemized deductions</b> (from Schedule A)</td> <td>12</td> <td style="text-align: right;"><b>12,400</b></td> </tr> <tr> <td>13</td> <td>Qualified business income deduction. Attach Form 8995 or Form 8995-A</td> <td>13</td> <td></td> </tr> <tr> <td>14</td> <td>Add lines 12 and 13</td> <td>14</td> <td style="text-align: right;"><b>12,400</b></td> </tr> <tr> <td>15</td> <td>Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-</td> <td>15</td> <td style="text-align: right;"><b>0</b></td> </tr> </table>						Attach Sch.B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	<b>51,000</b>	2a	Tax-exempt interest	2a	<b>258</b>	3a	Qualified dividends	3a	<b>1,328</b>	4a	IRA distributions	4a		5a	Pensions and annuities	5a		6a	Soc. sec. ben.	6a		7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	<b>-1,500</b>	8	Other income from Schedule 1, line 9	8	<b>-231,778</b>	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	<b>-180,461</b>	10 Adjustments to income:				a	From Schedule 1, line 22	10a	<b>0</b>	b	Charitable contributions if you take the standard deduction. See instructions	10b	<b>150</b>	c	Add line 10a and 10b. These are your <b>total adjustments to income</b>	10c	<b>150</b>	11	Subtract line 10c from line 9. This is your <b>adjusted gross income</b>	11	<b>-180,611</b>	12	<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	<b>12,400</b>	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13		14	Add lines 12 and 13	14	<b>12,400</b>	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	<b>0</b>
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2020)

Form 1040 (2020)

**CLAUDE A SIMON****106-50-1158** Page **2**

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s) <input type="checkbox"/> 8814 <input checked="" type="checkbox"/> 2 <input type="checkbox"/> 4972 <input type="checkbox"/> 3	<b>16</b>	<b>0</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>0</b>
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>0</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>0</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>8,723</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>8,723</b>
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	
<b>27</b>	Earned income credit (EIC)	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	<b>2,800</b>
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	<b>0</b>
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>2,800</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>11,523</b>
<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>11,523</b>
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	<b>11,523</b>
<b>b</b>	Routing number <b>021000089</b>	<b>c</b>	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number <b>79830938</b>		
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	
<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe now</b> <b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	<b>37</b>	
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**Refund**Direct deposit?  
See instructions**Amount You Owe**For details on  
how to pay, see  
instructions.**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions

☐ Yes. Complete below. ☒ No

Designee's

Phone

Personal identification number

name

no.

(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 inst.)

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 inst.)

Phone no.

Email address

Preparer's name

Preparer's signature

Date

PTIN

Check if:

**Paid** **Arthur Langer CPA****Arthur Langer CPA****05/09/21****P01396073**☒ Self-employed**Preparer** Firm's name **Arthur Langer CPA PC**Phone no. **516-702-3002****Use Only** **18 Blanche St**Firm'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** (2020)

**SCHEDULE 1**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **01**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

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

**CLAUDE A SIMON**

Your social security number

**106-50-1158****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>3,119</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>-234,897</b>
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	<b>9</b>	<b>-231,778</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 deduction. 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, 1040-SR, or 1040-NR, line 10a .....	<b>22</b>	

**For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule 1 (Form 1040) 2020**

**SCHEDULE B  
(Form 1040)****Interest and Ordinary Dividends**

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **08**Department of the Treasury  
Internal Revenue Service (99)► Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

Name(s) shown on return

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

<b>Part I</b>		<b>1</b>		<b>List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►</b>		<b>Amount</b>	
<b>Interest</b>  (See instructions and the instructions for Form 1040 and 1040-SR, line 2b.)		<b>UNITED STATES OIL FUND, LP</b>	<b>20-2830691</b>			<b>43</b>	
	<b>2</b>	<b>Add the amounts on line 1</b>				<b>43</b>	
	<b>3</b>	<b>Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815</b>					
	<b>4</b>	<b>Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b</b>				<b>43</b>	

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

<b>Part II</b>		<b>5</b>		<b>List name of payer ►</b>		<b>Amount</b>	
<b>Ordinary Dividends</b>  (See instructions and the instructions for Form 1040 and 1040-SR, line 3b.)		<b>TD AMERITRADE</b>				<b>1,766</b>	
		<b>UNITED STATES OIL FUND, LP</b>	<b>20-2830691</b>			<b>8</b>	
	<b>6</b>	<b>Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b</b>				<b>1,774</b>	

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

<b>Part III</b>		<b>You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.</b>		<b>Yes</b>	<b>No</b>
<b>Foreign Accounts and Trusts</b>  <b>Caution:</b> If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.	<b>7a</b>	At any time during 2020, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions			<b>X</b>
		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements			
	<b>b</b>	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►			
	<b>8</b>	During 2020 did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions			<b>X</b>

**For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule B (Form 1040) 2020**



**SCHEDULE D**  
**(Form 1040)****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.**

**2020**  
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>133,988</b>	<b>140,214</b>	<b>547</b>	<b>-5,679</b>
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	<b>-3,456</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>-218,918</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>-5,183</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>8</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	<b>( )</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .			<b>15</b>	<b>-5,175</b>

**For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule D (Form 1040) 2020**

CLAUDE A SIMON

106-50-1158

Schedule D (Form 1040) 2020

Page **2****Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>-224,093</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, 1040-SR, or 1040-NR, line 7. 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, 1040-SR, or 1040-NR, line 7. 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 both zero or blank and are you not filing Form 4952? <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 16. <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, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <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 style="margin-left: 10px;"> <div style="font-size: 3em; line-height: 1;">}</div> <div style="border-bottom: 1px solid black; width: 200px; margin-top: 5px;"></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, 1040-SR, or Form 1040-NR, line 3a?  <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 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2020

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

Name(s) shown on return

**Sales and Other Dispositions of Capital Assets**► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

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

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **12A****CLAUDE A SIMON**

Social security number or taxpayer identification number

**106-50-1158**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<b>TD AMERITRADE</b>	<b>Various</b>	<b>Various</b>	<b>15,645</b>	<b>16,192</b>	<b>w</b>	<b>547</b>	<b>0</b>
	<b>TD AMERITRADE</b>	<b>Various</b>	<b>Various</b>	<b>118,343</b>	<b>124,022</b>			<b>-5,679</b>
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►			<b>133,988</b>	<b>140,214</b>		<b>547</b>	<b>-5,679</b>

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

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

Form **8949** (2020)

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

(99)

**Supplemental Income and Loss**

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

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

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

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**CLAUDE A SIMON****106-50-1158****Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. 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 2020 that would require you to file Form(s) 1099? See instructions Yes ☒ No ☐

**B** If "Yes," did you or will you file required Form(s) 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> 366		
<b>B</b>	1		<b>B</b> 366		
<b>C</b>	1		<b>C</b> 366		

**Type of Property:**

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

Income:	Properties:	A	B	C
<b>3</b> Rents received	<b>3</b>	<b>55,210</b>	<b>207,800</b>	<b>28,983</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>2,963</b>	
<b>7</b> Cleaning and maintenance	<b>7</b>			<b>16,717</b>
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	<b>1,422</b>	<b>7,988</b>	
<b>10</b> Legal and other professional fees	<b>10</b>		<b>7,126</b>	
<b>11</b> Management fees	<b>11</b>		<b>14,575</b>	
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		<b>40,635</b>	<b>1,035</b>
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>	<b>4,600</b>	<b>5,115</b>	
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	<b>14,980</b>	<b>74,121</b>	<b>6,887</b>
<b>17</b> Utilities	<b>17</b>	<b>2,907</b>	<b>6,475</b>	
<b>18</b> Depreciation expense or depletion	<b>18</b>			
<b>19</b> Other (list) ▶ See Statement 2,3	<b>19</b>	<b>31,812</b>	<b>43,150</b>	
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	<b>55,721</b>	<b>202,148</b>	<b>24,639</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>-511</b>	<b>5,652</b>	<b>4,344</b>
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	<b>1,268</b>	<b>8,728</b>	<b>0</b>
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>	<b>291,993</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>41,670</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>282,508</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>9,996</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>9,996</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), line 5. 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) 2020

DAA

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

Your social security number

**CLAUDE A SIMON**

**106-50-1158**

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations – Note:** If you report a loss, 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>						

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					<b>3,119</b>
<b>b</b> Totals					
<b>30</b> Add columns (h) and (k) of line 29a				<b>30</b>	<b>3,119</b>
<b>31</b> Add columns (g), (i), and (j) of line 29b				<b>31</b>	
<b>32</b> Total partnership and S corporation income or (loss). Combine lines 30 and 31				<b>32</b>	<b>3,119</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>		

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>	(f) Other income 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>35</b>	
<b>36</b> Add columns (c) and (e) of line 34b				<b>36</b>	
<b>37</b> Total estate and trust income or (loss). 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), line 5	<b>41</b>	<b>3,119</b>
<b>42</b> Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	<b>42</b>	
<b>43</b> Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<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

**2020**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>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>550</b>			<b>1a 550</b>
<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 <b>not</b> definitely related:				
<b>a</b>	Certain itemized deductions or standard deduction (see instructions)	<b>12,400</b>			
<b>b</b>	Other ded. (attach stmt.)				
<b>c</b>	Add lines 3a and 3b	<b>12,400</b>			
<b>d</b>	Gross foreign source income (see instructions)	<b>558</b>			
<b>e</b>	Gross income from all sources (see instructions)	<b>113,040</b>			
<b>f</b>	Divide line 3d by line 3e (see instructions)	<b>0.0049</b>			
<b>g</b>	Multiply line 3c by line 3f	<b>61</b>			
<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>61</b>			<b>6 61</b>
<b>7</b>	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				<b>7 489</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>103</b>				<b>103</b>
<b>B</b>										
<b>C</b>										
<b>8</b>	Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶									<b>8 103</b>

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2020)

CLAUDE A SIMON

106-50-1158

Form 1116 (2020)

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>103</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>926</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>926</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>489</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 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>	<b>489</b>	
<b>18</b>	<b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>	<b>-193,011</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>1.0000</b>
<b>20</b>	<b>Individuals:</b> Enter the total of Form 1040 or 1040-SR, line 16, and Schedule 2 (Form 1040), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 16 and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 .....	<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>	Increase in limitation (section 960 (c)) .....	<b>22</b>		
<b>23</b>	Add lines 21 and 22 .....	<b>23</b>		
<b>24</b>	Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV (see instructions) .....	<b>24</b>		

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

<b>25</b>	Credit for taxes on section 951A category income .....	<b>25</b>		
<b>26</b>	Credit for taxes on foreign category branch income .....	<b>26</b>		
<b>27</b>	Credit for taxes on passive category income .....	<b>27</b>		
<b>28</b>	Credit for taxes on general category income .....	<b>28</b>		
<b>29</b>	Credit for taxes on section 901(j) income .....	<b>29</b>		
<b>30</b>	Credit for taxes on certain income re-sourced by treaty .....	<b>30</b>		
<b>31</b>	Credit for taxes on lump-sum distributions .....	<b>31</b>		
<b>32</b>	Add lines 25 through 31 .....	<b>32</b>		
<b>33</b>	Enter the <b>smaller</b> of line 20 or line 32 .....	<b>33</b>		
<b>34</b>	Reduction of credit for international boycott operations. See instructions for line 12 .....	<b>34</b>		
<b>35</b>	Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a .....	<b>35</b>		<b>0</b>

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

Identifying number

**CLAUDE A SIMON****106-50-1158****SECTION B – Business and Income-Producing Property****Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)****19** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property A \_\_\_\_\_

Property B \_\_\_\_\_

Property C \_\_\_\_\_

Property D \_\_\_\_\_

		Properties			
		A	B	C	D
<b>20</b>	Cost or adjusted basis of each property .....				
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .....				
<b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.					
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year .....				
<b>23</b>	Fair market value <b>before</b> casualty or theft .....				
<b>24</b>	Fair market value <b>after</b> casualty or theft .....				
<b>25</b>	Subtract line 24 from line 23 .....				
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 .....				
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0- .....				
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) .....				<b>28</b>

**Part II Summary of Gains and Losses (from separate Parts I)**

(b) Losses from casualties or thefts

(c) Gains from casualties or thefts includible in income

(a) Identify casualty or theft

(i) Trade, business, rental, or royalty property

(ii) Income-producing property

**Casualty or Theft of Property Held One Year or Less**

<b>29</b>	<b>UNITED STATES OIL FUND, LP</b>	(		)	<b>36</b>	
<b>30</b>	Totals. Add the amounts on line 29 .....	<b>30</b>	(		)	<b>36</b>
<b>31</b>	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions .....	<b>31</b>	<b>0</b>			
<b>32</b>	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions .....	<b>32</b>	<b>-36</b>			

**Casualty or Theft of Property Held More Than One Year**

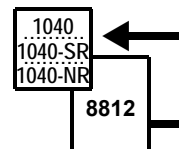
<b>33</b>	Casualty or theft gains from Form 4797, line 32 .....	<b>33</b>	<b>0</b>			
<b>34</b>			(		)	
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) .....	<b>35</b>	(		)	
<b>36</b>	Total gains. Add lines 33 and 34, column (c) .....	<b>36</b>				
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) .....	<b>37</b>				
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36:					
<b>a</b>	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions .....	<b>38a</b>				
<b>b</b>	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <b>Note</b> below .....	<b>38b</b>				
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 3 .....	<b>39</b>	<b>0</b>			
<b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11.						
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.						



**SCHEDULE 8812**  
**(Form 1040)**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

**2020**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.

<b>1</b>	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, enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet. (See the instructions for Forms 1040 and 1040-SR, line 19, or the instructions for Form 1040-NR, line 19.)	<b>1</b>	<b>4,000</b>
<b>2</b>	Enter the amount from line 19 of your Form 1040, Form 1040-SR, or Form 1040-NR	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here</b> ; you cannot claim this credit	<b>3</b>	<b>4,000</b>
<b>4</b>	Number of qualifying children under 17 with the required social security number: <b>2</b> x \$1,400. Enter the result. If zero, <b>stop here</b> ; you cannot claim this credit <b>TIP:</b> 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.	<b>4</b>	<b>2,800</b>
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4	<b>5</b>	<b>2,800</b>
<b>6a</b>	Earned income (see instructions)	<b>6a</b>	<b>51,000</b>
<b>b</b>	Nontaxable combat pay (see instructions)	<b>6b</b>	
<b>7</b>	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result	<b>7</b>	<b>48,500</b>
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result <b>Next.</b> On line 4, is the amount \$4,200 or more? <input checked="" type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here</b> ; you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> 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.	<b>8</b>	<b>7,275</b>

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	<b>9</b>	
<b>10</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 14, and Schedule 2 (Form 1040), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040), line 8	<b>10</b>	
<b>11</b>	Add lines 9 and 10	<b>11</b>	
<b>12</b>	1040 and Enter the total of the amounts from Form 1040 or 1040-SR, line 27, 1040-SR filers: and Schedule 3 (Form 1040), line 10. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 10.	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit	<b>15</b>	<b>2,800</b>
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Enter this amount on  
Form 1040, line 28;  
Form 1040-SR, line 28; or  
Form 1040-NR, line 28.

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

Schedule 8812 (Form 1040) 2020

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

**2020**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 2020 (see instructions)	<b>1</b>	<b>2,259</b>
<b>2</b>	Disallowed investment interest expense from 2019 Form 4952, line 7	<b>2</b>	<b>992</b>
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	<b>3,251</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>1,817</b>		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	<b>1,328</b>		
<b>c</b>	Subtract line 4b from line 4a			<b>4c</b>	<b>489</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>489</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>489</b>

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2021. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	<b>2,762</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>489</b>

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2020)

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

**2020**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 2020 (see instructions)	<b>1</b>	<b>2,259</b>
<b>2</b>	Disallowed investment interest expense from 2019 Form 4952, line 7	<b>2</b>	<b>992</b>
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	<b>3,251</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>1,851</b>		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	<b>1,328</b>		
<b>c</b>	Subtract line 4b from line 4a			<b>4c</b>	<b>523</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>523</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>523</b>

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2021. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	<b>2,728</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>523</b>

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2020)

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

*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.**

OMB No. 1545-0074

**2020**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
<b>1</b> Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> 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"/>
<b>3</b> 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 figure the amount(s) of any credit(s)</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b> 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"/>
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</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"/>
<b>5</b> 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 figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: <u>Medical records</u> _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> 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.) <b>a</b> Did you complete the required recertification Form 8862?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2020)

CLAUDE A SIMON

106-50-1158

Form 8867 (2020)

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 eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b>	<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 Questions 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 figure 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 figure 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 figure the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$540 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** (2020)

Form **6781**  
Department of the Treasury  
Internal Revenue Service

# Gains and Losses From Section 1256 Contracts and Straddles

► Go to [www.irs.gov/Form6781](http://www.irs.gov/Form6781) for the latest information.  
► Attach to your tax return.

OMB No. 1545-0644

**2020**Attachment  
Sequence No. **82**

Name(s) shown on tax return

**CLAUDE A SIMON**Identifying number  
**106-50-1158**

Check all applicable boxes.  
See instructions.

**A**  
**B**

Mixed straddle election  
Straddle-by-straddle identification election

**C**  
**D**

Mixed straddle account election  
Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account		(b) (Loss)	(c) Gain
<b>1 UNITED STATES OIL FUND, LP 20-2830691</b>		<b>-8,639</b>	
<b>2</b> Add the amounts on line 1 in columns (b) and (c)		<b>2</b> ( <b>8,639</b> )	
<b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c)			<b>3</b> <b>-8,639</b>
<b>4</b> Form 1099-B adjustments. See instructions and attach statement			<b>4</b>
<b>5</b> Combine lines 3 and 4			<b>5</b> <b>-8,639</b>
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
<b>6</b> If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-			<b>6</b>
<b>7</b> Combine lines 5 and 6			<b>7</b> <b>-8,639</b>
<b>8</b> <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions			<b>8</b> <b>-3,456</b>
<b>9</b> <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions			<b>9</b> <b>-5,183</b>

**Part II Gains and Losses From Straddles.** Attach a separate statement listing each straddle and its components.**Section A – Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
<b>10</b>							
<b>11a</b> Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions							<b>11a</b> ( )
<b>b</b> Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions							<b>11b</b> ( )

**Section B – Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
<b>12</b>					
<b>13a</b> Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions					<b>13a</b>
<b>b</b> Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions					<b>13b</b>

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)**

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
<b>14</b>				

For Paperwork Reduction Act Notice, see instructions.

Form **6781** (2020)

Form **8582**  
 Department of the Treasury  
 Internal Revenue Service(99)

# Passive Activity Loss Limitations

► See separate instructions.

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

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

OMB No. 1545-1008

**2020**

Attachment  
Sequence No. **858**

Name(s) shown on return

Identifying number

**CLAUDE A SIMON**

**106-50-1158**

## Part I 2020 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>9,996</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	<b>(511)</b>	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	<b>(308,471)</b>	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		<b>-298,986</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>-298,986</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>298,986</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>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>7</b>	<b>0</b>
<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 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	<b>10</b>	<b>0</b>

## 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>9,996</b>
<b>16</b> <b>Total losses allowed from all passive activities for 2020.</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>9,996</b>

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

Form **8582** (2020)

CLAUDE A SIMON

106-50-1158

Form 8582 (2020)

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>9,996</b>	<b>511</b>	<b>308,471</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>88,517</b>	<b>0.2918</b>	<b>87,249</b>
<b>CHARLES HENRY PROPERTIES LLC</b>	<b>Sch E1</b>	<b>214,813</b>	<b>0.7082</b>	<b>211,737</b>
<b>Total</b>		<b>303,330</b>	<b>1.00</b>	<b>298,986</b>



CLAUDE A SIMON

106-50-1158

Form 8582 (2020)

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	88,517	87,249	1,268
CHARLES HENRY PROPERTIES LLC	Sch E1	220,465	211,737	8,728
<b>Total</b>		<b>308,982</b>	<b>298,986</b>	<b>9,996</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** (2020)

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

Description	Amount
Prior Year NOL	\$ -234,923
TD AMERITRADE	26
Total	\$ -234,897

## Federal Statements

### SIMONS HK PROPERTIES LLC

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

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 30,357		\$ 30,357
PROFESSIONAL FEES	750		750
PRMOTIONAL EXPENSE	600		600
BANK CHARGES	105		105
Total	\$ 31,812		\$ 31,812

### CHARLES HENRY PROPERTIES LLC

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

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 26,000		\$ 26,000
ADMINISTRATIVE EXPENSES	11,547		11,547
PROMOTIONAL EXPENSE	2,805		2,805
WATER & SEWER	1,152		1,152
EXTERMINATOR	871		871
POSTAGE & DELIVERY	293		293
BANK CHARGES	269		269
DUES & SUBSCRIPTION	213		213
Total	\$ 43,150		\$ 43,150

# 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			\$	\$	\$	\$	\$ 3,119
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	\$ 3,119

# Federal Statements

## Passive Income

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

Year	Fgn Taxes Pd/Accrued	Limit	Available to Carryover
2010	\$ 27	\$	\$
2011	41		
2012	117	752	
2013			
2014	35		35
2015	112		112
2016	150		150
2017	254		254
2018	272		272
2019			
Carryback to 2020			
Total			\$ 823

**Federal Statements****Statement 6 - Form 8582 Page 2 Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c**

<u>Description</u>		<u>Current Year</u>	<u>Current Year</u>	<u>Prior Year</u>	<u>Overall</u>	<u>Overall</u>
		<u>Net Income</u>	<u>Net Loss</u>	<u>Unallowed Loss</u>	<u>Gain</u>	<u>Loss</u>
SIMONS HK PROPERTIES LLC						
	\$		\$ 511	\$ 88,006	\$	\$ 88,517
CHARLES HENRY PROPERTIES LLC						
	5,652			220,465		214,813
10 PARK AVE						
	4,344				4,344	
Total	\$	<u>9,996</u>	<u>\$ 511</u>	<u>\$ 308,471</u>		

Form <b>1040</b>	<b>Shareholder's Basis Worksheet Page 1</b>	<b>2020</b>
Name <b>CLAUDE A SIMON</b>		Taxpayer Identification Number <b>106-50-1158</b>
Name of Entity <b>VERATEX INC</b>		EIN <b>13-2804148</b>
Passive Activity Type <b>Not Passive</b>		K1 Unit <b>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>2020</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>189,782</b>	<b>113,247</b>	<b>303,029</b>			<b>303,029</b>			<b>303,029</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										
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>189,782</b>	<b>113,247</b>	<b>303,029</b>			<b>303,029</b>			<b>303,029</b>	
Total nonded and deductible items	<b>189,782</b>	<b>113,247</b>	<b>303,029</b>			<b>303,029</b>			<b>303,029</b>	



Schedule <b>E</b>		<b>K-1 Reconciliation Worksheet - Qualified Business Income</b>					<b>2020</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		Passive Activity Type		Not Passive		Entire disposition of activity			
	Screen K1QBI Amount	QBI Items from Schedule K-1	Basis Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income	Prior Year Suspended QBI Losses Allowed		
							Passive / 179	Basis	At-risk
Qualified Business Income	3,119	3,119				3,119			
Ordinary business inc/-loss									
Net rental real estate inc/-loss									
Other net rental income/-loss									
Royalties									
Section 1231 gain (loss)									
Section 179 expense									
Disallowed Section 179 exp									
Other income (loss)									
Other income/-loss Form 1040									
Reserved									
Other deductions									
4797 ordinary income / -loss									
Depletion									
UPE + Debt financed acquisit									
Deductible part of SE tax									
Self-employed health insurance									
Self-employed qualified plans									
Ordinary gains on distribution									
Total Qualified Business Income						3,119			

Form 8995 or 8995-A Qualified business net (loss) carryforward from prior years  
 Form 8995, line 3 or Form 8995-A (Schedule C), line 2

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>2020</b>		
Name <b>CLAUDE A SIMON</b>						Taxpayer Identification Number <b>106-50-1158</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		Passive Activity Type		Not Passive		Entire disposition of activity			
	Screen K1QBI Amount	QBI Items from Schedule K-1	Basis Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income	Prior Year Suspended QBI Losses Allowed		
							Passive / 179	Basis	At-risk
Qualified Business Income	-113,247	-113,247	113,247						
Ordinary business inc/-loss									
Net rental real estate inc/-loss									
Other net rental income/-loss									
Royalties									
Section 1231 gain (loss)									
Section 179 expense									
Disallowed Section 179 exp									
Other income (loss)									
Other income/-loss Form 1040									
Reserved									
Other deductions									
4797 ordinary income / -loss									
Depletion									
UPE + Debt financed acquisit									
Deductible part of SE tax									
Self-employed health insurance									
Self-employed qualified plans									
Ordinary gains on distribution									
Total Qualified Business Income									

Form 8995 or 8995-A Qualified business net (loss) carryforward from prior years  
Form 8995, line 3 or Form 8995-A (Schedule C), line 2

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				303,029				
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								

## **Filing Instructions**

### **Form IT-201 - New York Income Tax Return**

**Taxable Year Ended December 31, 2020**

**Name:** CLAUDE A SIMON

**Date Due:** AS SOON AS POSSIBLE

**Remittance:** None is required. The return shows a total overpayment of \$3,443, 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 2020

## For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, 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*, or NYC-210, *Claim for New York City School Tax Credit*. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

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, 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. 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 2020 Form IT-370 and Tax Year 2021 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.	-180,461.
2.	3,443.
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, and NYC-210

Under penalty of perjury, I declare that I have examined the information on my 2020 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 2020 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 2020 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 05092021
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 2020 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 2020 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2020 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 2020 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 05092021



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, 2020, through December 31, 2020, 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 2020 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** Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2020 federal return? (see page 15) ..... Yes ☐ No ☒**E** (1) Did you or your spouse **maintain living quarters in NYC** during 2020? (see page 15) Yes ☐ No ☒  
(2) Enter the number of days spent in NYC in 2020 (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 2020 .....   
(2) Number of months **your spouse** lived in NYC in 2020 ..... **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 ☐

201001201022



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	51000.00
2	Taxable interest income	2	43.00
3	Ordinary dividends	3	1774.00
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	3119.00
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	-234897.00
17	Add lines 1 through 11 and 13 through 16	17	-180461.00
18	Total federal adjustments to income (see page 16) Identify: Charitable contribution	18	150.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	-180611.00
19a	Recomputed federal adjusted gross income (see page 16, Line 19a worksheet)	19a	-180461.00

**New York additions** (see page 17)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local government)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 17)	21	.00
22	New York's 529 college savings program distributions (see page 17)	22	.00
23	Other (Form IT-225, line 9)	23	193161.00
24	Add lines 19a through 23	24	12700.00

**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	.00
29	Pension and annuity income exclusion (see page 19)	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	12700.00

**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	13917.00
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	Taxable income (subtract line 36 from line 35)	37	.00

201002201022



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 page 23)	<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>	3.00
<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>	3.00

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 3.00

**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 This line intentionally left blank	70a	
71 Other refundable credits (Form IT-201-ATT, line 18)	71	.00
72 Total <b>New York State</b> tax withheld	72	2786.00
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	3446.00

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	3443.00
78 Amount of line 77 <b>available for refund</b> (subtract line 79 from line 77)	78	3443.00
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	3443.00

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 2021 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

See page 33 for payment options

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 33)	81	.00
82 Other penalties and interest (see page 33)	82	.00
83 Account information for direct deposit or electronic funds withdrawal (see page 34). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an <b>X</b> in this box (see pg. 34)		<input type="checkbox"/>

See page 36 for the proper assembly of your return.

83a Account type: ☒ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

83b Routing number 021000089 83c Account number 79830938

84 Electronic funds withdrawal (see page 34) Date 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 05092021		

<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:	

201004201022

See instructions for where to mail your return.



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 19a	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	2809.00
6 State and local real estate taxes	6	13392.00
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	16201.00

**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	489.00
15 Add lines 10 through 14	15	489.00

**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

196001201022



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 19a ..	<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>	36.00
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>	36.00

**Total itemized deductions** (see instructions)

Is Form IT-201 or IT-203, line 19a, over \$167,000? (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** 16726.00

NO HANDWRITTEN ENTRIES ON THIS FORM



**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>	2809.00
<b>42</b> Subtract line 41 from line 40 (see instructions) .....	<b>42</b>	13917.00
<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>	13917.00
<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>	13917.00
<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>	13917.00

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 2020? ..... **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 2020? ..... **2** Yes ☒ No ☐
- 3 Is your NY recomputed federal adjusted gross income on Form IT-201, line 19a (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, 2020 . **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

6	Enter the amount from Worksheet A, line 10 or Worksheet B, line 13 (see instructions)	6		.00
7	Enter your additional child tax credit amount from Worksheet C (see instructions)	7	2000	.00
8	Add lines 6 and 7	8	2000	.00
<p>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.</p>				
9	Enter the number of children from line 4	9	2	
10	Divide line 8 by line 9	10	1000	.00
11	Enter the number of children from line 5	11	2	
12	Multiply line 10 by line 11	12	2000	.00
13	Multiply line 12 by 33% (.33)	13	660	.00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.

**All others continue with line 14.**

14	Enter the number of children from line 5	14	2	
15	Multiply line 14 by 100	15	200	.00
16	Empire State child credit (enter the amount from line 13 or line 15, whichever is greater)	16	660	.00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

**Step 5 – Spouses required to file separate New York State returns** (see instructions)

17	Enter the full-year resident spouse's share of the line 16 amount; <b>do not leave line 17 blank</b> Enter here and on Form IT-201, line 63.	17		.00
18	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.	18		.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**

NO HANDWRITTEN ENTRIES ON THIS FORM

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

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

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

	Number	A - Total amount	B - NYS allocated amount
1a	A - 201	300.00	300.00
1b	A - 215	192861.00	.00
1c	A -	.00	.00
1d	A -	.00	.00
1e	A -	.00	.00
1f	A -	.00	.00
1g	A -	.00	.00

2	Total (add column A, lines 1a through 1g)	2	193161.00
3	Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	3	.00
4	Add lines 2 and 3	4	193161.00

**Part 2 – Partners, shareholders, and beneficiaries**

**!** Form IT-201 filers: do not enter EA-113  
Form IT-203 filers: do not enter EA-113  
Form IT-205 filers: do not enter EA-113 or EA-201

**5** New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA -	.00	.00
5b	EA -	.00	.00
5c	EA -	.00	.00
5d	EA -	.00	.00
5e	EA -	.00	.00
5f	EA -	.00	.00
5g	EA -	.00	.00

6	Total (add column A, lines 5a through 5g)	6	.00
7	Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	7	.00
8	Add lines 6 and 7	8	.00
9	Total additions (add lines 4 and 8; see instructions)	9	193161.00

(continued)

225001201022



**Schedule B – New York State subtractions** *(enter whole dollars only)***Part 1 – Individuals, partnerships, and estates or trusts****10** New York State subtractions

	Number	<b>A</b> - Total amount	<b>B</b> - NYS allocated amount
<b>10a</b>	<b>S</b> -	.00	.00
<b>10b</b>	<b>S</b> -	.00	.00
<b>10c</b>	<b>S</b> -	.00	.00
<b>10d</b>	<b>S</b> -	.00	.00
<b>10e</b>	<b>S</b> -	.00	.00
<b>10f</b>	<b>S</b> -	.00	.00
<b>10g</b>	<b>S</b> -	.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	<b>A</b> - Total amount	<b>B</b> - NYS allocated amount
<b>14a</b>	<b>ES</b> -	.00	.00
<b>14b</b>	<b>ES</b> -	.00	.00
<b>14c</b>	<b>ES</b> -	.00	.00
<b>14d</b>	<b>ES</b> -	.00	.00
<b>14e</b>	<b>ES</b> -	.00	.00
<b>14f</b>	<b>ES</b> -	.00	.00
<b>14g</b>	<b>ES</b> -	.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





# New York State Adjustments due to Decoupling from the IRC

**IT-558****Attachment to Form IT-201, IT-203, IT-204, or IT-205**

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-558-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 addition adjustments to recompute federal amounts** (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 - 003	150.00	150.00
1b	A -	.00	.00
1c	A -	.00	.00
1d	A -	.00	.00
1e	A -	.00	.00
1f	A -	.00	.00
1g	A -	.00	.00

**2** Total (add column A, lines 1a through 1g) ..... **2** 150.00**3** Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-558, if any .. **3** .00**4** Add lines 2 and 3 ..... **4** 150.00**Part 2 – Partnerships, shareholders, and beneficiaries****5** New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA -	.00	.00
5b	EA -	.00	.00
5c	EA -	.00	.00
5d	EA -	.00	.00
5e	EA -	.00	.00
5f	EA -	.00	.00
5g	EA -	.00	.00

**6** Total (add column A, lines 5a through 5g) ..... **6** .00**7** Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-558, if any .. **7** .00**8** Add lines 6 and 7 ..... **8** .00**9 Total additions** (add lines 4 and 8; see instructions) ..... **9** 150.00

(continued)





**Schedule B – New York State subtraction adjustments to recompute federal amounts** *(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>	<b>S -</b>	.00	.00
<b>10b</b>	<b>S -</b>	.00	.00
<b>10c</b>	<b>S -</b>	.00	.00
<b>10d</b>	<b>S -</b>	.00	.00
<b>10e</b>	<b>S -</b>	.00	.00
<b>10f</b>	<b>S -</b>	.00	.00
<b>10g</b>	<b>S -</b>	.00	.00

**11** Total (add column A, lines 10a through 10g) ..... **11** .00

**12** Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-558, if any .. **12** .00

**13** Add lines 11 and 12 ..... **13** .00

**Part 2 – Partnerships, shareholders, and beneficiaries****14** New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
<b>14a</b>	<b>ES -</b>	.00	.00
<b>14b</b>	<b>ES -</b>	.00	.00
<b>14c</b>	<b>ES -</b>	.00	.00
<b>14d</b>	<b>ES -</b>	.00	.00
<b>14e</b>	<b>ES -</b>	.00	.00
<b>14f</b>	<b>ES -</b>	.00	.00
<b>14g</b>	<b>ES -</b>	.00	.00

**15** Total (add column A, lines 14a through 14g) ..... **15** .00

**16** Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-558, if any .. **16** .00

**17** Add lines 15 and 16 ..... **17** .00

**18** Total subtractions (add lines 13 and 17; see instructions) ..... **18** .00



Statement 1 - Form IT-201 - Other Income	
Description	Amount
Prior Year NOL	\$ -234,923
TD AMERITRADE	26
Total	\$ -234,897

Form	<b>IT-201</b>	<b>New York Recomputed Federal AGI Worksheet</b>	<b>2020</b>
Name			Taxpayer Identification Number
Taxpayer    CLAUDE A                SIMON			106-50-1158
Spouse			149-46-3469

**Line 19a worksheet**

1. Federal adjusted gross income as reported (form IT-201, line 19)	1.	<u>-180,611.</u>	
2. Total addition adjustments (Form IT-558, line 9)	2.	<u>150.</u>	
3. Add lines 1 and 2			3. <u>-180,461.</u>
4. Total subtraction adjustments (Form IT-558, line 18)	4.	<u></u>	
5. Recomputed federal adjusted gross income, line 3 less line 4			5. <u>-180,461.</u>

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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **12**

▶ 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.

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>133,988</b>	<b>140,214</b>	<b>547</b>	<b>-5,679</b>
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	<b>-3,456</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>-218,918</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>-5,183</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>8</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	<b>( )</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .			<b>15</b>	<b>-5,175</b>

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

Schedule D (Form 1040) 2020

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>-224,093</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, 1040-SR, or 1040-NR, line 7. 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, 1040-SR, or 1040-NR, line 7. 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 both zero or blank and are you not filing Form 4952? <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 16. <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, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <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 style="margin-left: 10px;"> <div style="font-size: 3em; line-height: 1;">}</div> <div style="border-bottom: 1px solid black; width: 200px;"></div> </div> </div> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( <b>1,500</b> )
<b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a?  <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 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

Name(s) shown on return

**Sales and Other Dispositions of Capital Assets**► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

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

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **12A****CLAUDE A SIMON**

Social security number or taxpayer identification number

**106-50-1158**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<b>TD AMERITRADE</b>	<b>Various</b>	<b>Various</b>	<b>15,645</b>	<b>16,192</b>	<b>w</b>	<b>547</b>	<b>0</b>
	<b>TD AMERITRADE</b>	<b>Various</b>	<b>Various</b>	<b>118,343</b>	<b>124,022</b>			<b>-5,679</b>
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►			<b>133,988</b>	<b>140,214</b>		<b>547</b>	<b>-5,679</b>

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

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

Form **8949** (2020)

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

OMB No. 1545-0074

**2020**

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 2020 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> 366		
<b>B</b>	1		<b>B</b> 366		
<b>C</b>	1		<b>C</b> 366		

**Type of Property:**

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

Income:	Properties:	A	B	C
<b>3</b> Rents received	<b>3</b>	55,210	207,800	28,983
<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>		2,963	
<b>7</b> Cleaning and maintenance	<b>7</b>			16,717
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	1,422	7,988	
<b>10</b> Legal and other professional fees	<b>10</b>		7,126	
<b>11</b> Management fees	<b>11</b>		14,575	
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		40,635	1,035
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>	4,600	5,115	
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>	14,980	74,121	6,887
<b>17</b> Utilities	<b>17</b>	2,907	6,475	
<b>18</b> Depreciation expense or depletion	<b>18</b>			
<b>19</b> Other (list) ▶	<b>19</b>	31,812	43,150	
<b>20</b> Total expenses. Add lines 5 through 19. See Statement	<b>20</b>	55,721	202,148	24,639
<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>	-511	5,652	4,344
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	1,268	8,728	
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>		291,993	
<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>		41,670	
<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>		282,508	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>			9,996
<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>			(9,996)
<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) 2020

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

CLAUDE A SIMON

Your social security number

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 Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>29a</b> Totals					3,119
<b>b</b> Totals					
<b>30</b> Add columns (h) and (k) of line 29a					3,119
<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					3,119

**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 Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
<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		35
<b>36</b> Add columns (c) and (e) of line 34b		36
<b>37</b> Total estate and trust income or (loss). Combine lines 35 and 36		37

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

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-8)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>39</b>	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 Form 4835. 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 1	<b>41</b>	3,119
<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>	



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

Identifying number

**CLAUDE A SIMON****106-50-1158****SECTION B – Business and Income-Producing Property****Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)****19** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property A \_\_\_\_\_

Property B \_\_\_\_\_

Property C \_\_\_\_\_

Property D \_\_\_\_\_

		Properties			
		A	B	C	D
<b>20</b>	Cost or adjusted basis of each property .....				
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .....				
<b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.					
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year .....				
<b>23</b>	Fair market value <b>before</b> casualty or theft .....				
<b>24</b>	Fair market value <b>after</b> casualty or theft .....				
<b>25</b>	Subtract line 24 from line 23 .....				
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 .....				
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0- .....				
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) .....				<b>28</b>

**Part II Summary of Gains and Losses (from separate Parts I)**

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing property	

**Casualty or Theft of Property Held One Year or Less**

<b>29</b>	<b>UNITED STATES OIL FUND, LP</b>	(	<b>36</b>
		(	
<b>30</b>	Totals. Add the amounts on line 29 .....	<b>30</b>	<b>36</b>
<b>31</b>	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions .....	<b>31</b>	<b>0</b>
<b>32</b>	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions .....	<b>32</b>	<b>-36</b>

**Casualty or Theft of Property Held More Than One Year**

<b>33</b>	Casualty or theft gains from Form 4797, line 32 .....	<b>33</b>	<b>0</b>
<b>34</b>		(	
		(	
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) .....	<b>35</b>	
<b>36</b>	Total gains. Add lines 33 and 34, column (c) .....	<b>36</b>	
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) .....	<b>37</b>	
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36:		
<b>a</b>	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions .....	<b>38a</b>	
<b>b</b>	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <b>Note</b> below .....	<b>38b</b>	
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <b>Note</b> below. All others, enter this amount on Form 4797, line 3 .....	<b>39</b>	<b>0</b>
<b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.			

## New York Statements

### Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 30,357		\$ 30,357
PROFESSIONAL FEES	750		750
PRMOTIONAL EXPENSE	600		600
BANK CHARGES	105		105
Total	\$ 31,812		\$ 31,812

### Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 26,000		\$ 26,000
ADMINISTRATIVE EXPENSES	11,547		11,547
PROMOTIONAL EXPENSE	2,805		2,805
WATER & SEWER	1,152		1,152
EXTERMINATOR	871		871
POSTAGE & DELIVERY	293		293
BANK CHARGES	269		269
DUES & SUBSCRIPTION	213		213
Total	\$ 43,150		\$ 43,150

## 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			\$	\$	\$	\$	3,119
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	\$ 3,119