

Arthur Langer CPA PC
52 Clubhouse Circle
Melville, NY 11747

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

**Arthur Langer CPA PC
52 Clubhouse Circle
Melville, NY 11747
516-702-3002**

October 9, 2023

CONFIDENTIAL

CLAUDE A SIMON
71 TONJES ROAD
CALLICOON, NY 12723

Dear CLAUDE:

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

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

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

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

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

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

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

Sincerely,

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, 2022

Name: CLAUDE A SIMON

Date Due: October 16, 2023

Remittance: None is required. The return shows a total overpayment of \$4,122, which is to be refunded in its entirety.

Your refund will be direct deposited into your JP MORGAN CHASE checking account no. *****8142.

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
52 Clubhouse Circle
Melville, NY 11747

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**

OMB No. 1545-0074

▶ ERO must obtain and retain completed Form 8879.

▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name

CLAUDE A SIMON

Social security number

106-50-1158

Spouse's name

Spouse's social security number

149-46-3469**Part I Tax Return Information — Tax Year Ending December 31, 2022** (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.

1 Adjusted gross income	1	-11,012
2 Total tax	2	
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	2,622
4 Amount you want refunded to you	4	4,122
5 Amount you owe	5	

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

Under penalties of perjury, I declare that I have examined a copy of 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 ▶ **04/18/23****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 ▶ **04/18/23**

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 U.S. Individual Income Tax Return	2022	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
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Filing Status ☐ Single ☐ Married filing jointly ☒ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: **CAROLYN SIMON**

Your first name and middle initial CLAUDE A	Last name SIMON	Your social security number 106-50-1158
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number 149-46-3469
Home address (number and street). If you have a P.O. box, see instructions. 71 TONJES ROAD		Apt. no.
City, town or post office. If you have a foreign address, also complete spaces below. CALLICOON		State NY
		ZIP code 12723
Foreign country name	Foreign province/state/county	Foreign postal code
		<input type="checkbox"/> You <input type="checkbox"/> Spouse

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

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

Age/Blindness You: ☒ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instr. and check here <input type="checkbox"/>	(1) First name Last name			Child tax credit	Credit for other dependents
	CHARLES A SIMON	669-22-4825	Son		<input checked="" type="checkbox"/>
	HENRY SIMON	669-30-1405	Son	<input checked="" type="checkbox"/>	

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	20,000
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
		i	Nontaxable combat pay election (see instructions)	1i
	z	Add lines 1a through 1h	1z	20,000
Attach Sch. B if required.	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	1,566
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Soc. sec. ben.	6a	
		b	Taxable interest	2b
		Ordinary dividends	3b	1,673
		Taxable amount	4b	140,000
		Taxable amount	5b	
		Taxable amount	6b	
Standard Deduction for – • Single or Married filing separately, \$12,950 • Married filing jointly or Qualifying surviving spouse \$25,900 • Head of household, \$19,400 • If you checked any box under Standard Deduction, see instructions.	c	If you elect to use the lump-sum election method, check here (see instructions)		
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	-1,500
	8	Other income from Schedule 1, line 10	8	-171,256
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	-11,012
	10	Adjustments to income from Schedule 1, line 26	10	0
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	-11,012
	12	Standard deduction or itemized deductions (from Schedule A)	12	14,350
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	14,350
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0

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

Form **1040** (2022)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	0
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	0
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your total tax	24	0

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	2,622
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	2,622
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	1,500
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	1,500
	33	Add lines 25d, 26, and 32. These are your total payments	33	4,122

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,122
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	4,122
	b	Routing number 021000021	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number 882368142		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
			REAL ESTATE	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Phone no.	Email address				
Preparer's name	Preparer's signature	Date	PTIN	Check if: <input checked="" type="checkbox"/> Self-employed	
Arthur Langer CPA	Arthur Langer CPA	10/09/23	P01396073		
Firm's name	Firm's address		Phone no.	Firm's EIN	
Arthur Langer CPA PC	52 Clubhouse Circle		516-702-3002	81-4277329	
	Melville NY 11747				

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2022)

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

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **01**

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**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	-133
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-2,175
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss See Stmt 1	8a	(168,948)
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	-168,948
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-171,256

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

Schedule 1 (Form 1040) 2022

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

OMB No. 1545-0074

2022Attachment
Sequence No. **08**Department of the Treasury
Internal Revenue ServiceGo to 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

Part I		Interest	
1	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 TD AMERITRADE UNITED STATES OIL FUND, LP 20-2830691	1	Amount
			9
			62
2	Add the amounts on line 1	2	71
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	71
Note: If line 4 is over \$1,500, you must complete Part III.			Amount
Part II		Ordinary Dividends	
5	List name of payer: TD AMERITRADE TD AMERITRADE UNITED STATES OIL FUND, LP 20-2830691	5	1,435
			160
			78
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	1,673
Note: If line 6 is over \$1,500, you must complete Part III.			

Part III Foreign Accounts and Trusts

		Yes	No
7a	At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:		
8	During 2022 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		X

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

Schedule B (Form 1040) 2022

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

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

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

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

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4 758
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (217,868)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -217,110

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	12,629	7,222	0	5,407
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11 1,138
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (12,909)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -6,364

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

Schedule D (Form 1040) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22. 	16	-223,474
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.	18	
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.	21	(1,500)
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <div style="margin-left: 10px;"> <div style="border-left: 1px solid black; height: 20px; width: 10px;"></div> <div style="border-left: 1px solid black; height: 20px; width: 10px;"></div> </div> </div> Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	(1,500)
22 Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	22	

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

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

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

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE	Various	Various	2,662	3,265			-603
	TD AMERITRADE	Various	Various	9,967	3,957			6,010
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)			12,629	7,222		0	5,407

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

SCHEDULE E**(Form 1040)**Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss****(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)****Attach to Form 1040, 1040-SR, 1040-NR, or 1041.****Go to www.irs.gov/ScheduleE for instructions and the latest information.**

OMB No. 1545-0074

2022Attachment
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 2022 that would require you to file Form(s) 1099? See instructions	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
B If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

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

A	1
B	1
C	1

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	Personal Use Days	QJV	
A	365		<input type="checkbox"/>	<input type="checkbox"/>
B	365		<input type="checkbox"/>	<input type="checkbox"/>
C	365		<input type="checkbox"/>	<input type="checkbox"/>

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)

		Properties:		
		A	B	C
Income:				
3 Rents received	3	42,000	139,408	32,100
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6		2,234	
7 Cleaning and maintenance	7			18,998
8 Commissions	8			
9 Insurance	9	1,479	8,981	
10 Legal and other professional fees	10		750	
11 Management fees	11		15,900	
12 Mortgage interest paid to banks, etc. (see instructions)	12		40,638	838
13 Other interest	13	44		
14 Repairs	14		3,981	512
15 Supplies	15			
16 Taxes	16	22,684	86,444	6,948
17 Utilities	17	3,173	8,249	
18 Depreciation expense or depletion	18			
19 Other (list) See Statement 2,3	19	27,389	39,677	
20 Total expenses. Add lines 5 through 19	20	54,769	206,854	27,296
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-12,769	-67,446	4,804
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	0	0	4,804
23a Total of all amounts reported on line 3 for all rental properties	23a	213,508		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	41,476		
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	288,919		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			4,804
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			4,804
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			0

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

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

Your social security number

CLAUDE A SIMON

106-50-1158

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

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	See Statement 4					
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A					
B					
C					
D					
29a Totals					
b Totals		2,175			
30 Add columns (h) and (k) of line 29a				30	
31 Add columns (g), (i), and (j) of line 29b				31 (2,175)	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 -2,175	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-2,175
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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

Name

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 for instructions and the latest information.

OMB No. 1545-0121

2022Attachment
Sequence No. **19****CLAUDE A SIMON**

Identifying number as shown on page 1 of your tax return

106-50-1158Use 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 category income **c** ☒ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions
b ☐ Foreign branch category 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	
i Enter the name of the foreign country or U.S. possession		ASIA			
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				
	dividends	1,435			1,435
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related :				
a	Certain itemized deductions or standard deduction (see instructions)	14,350			
b	Other dedts. (attach stmt.)				
c	Add lines 3a and 3b	14,350			
d	Gross foreign source income (see instructions)	1,435			
e	Gross income from all sources (see instructions)	214,210			
f	Divide line 3d by line 3e (see instructions)	0.0067			
g	Multiply line 3c by line 3f	96			
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5	96			96
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				1,339

Part II Foreign Taxes Paid or Accrued (see instructions)

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

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

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2022)

CLAUDE A SIMON

106-50-1158

Form 1116 (2022)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year See Sch B (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	1,030	
11	Add lines 9 and 10	11	1,030	
12	Reduction in foreign taxes (see instructions)	12	()	
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	1,030	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	1,339	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	1,339	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	-25,362	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	1.0000	
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: 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. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Increase in limitation (section 960 (c))	22		
23	Add lines 21 and 22	23		
24	Enter the smaller 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	24		

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

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

SCHEDULE 8812
(Form 1040)Department of the Treasury
Internal Revenue Service**Credits for Qualifying Children
and Other Dependents****Attach to Form 1040, 1040-SR, or 1040-NR.**
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

CLAUDE A SIMON**106-50-1158****Part I Child Tax Credit and Credit for Other Dependents**

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	-11,012
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	-11,012
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000	5	2,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	500
8	Add lines 5 and 7	8	2,500
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	2,500
13	Enter the amount from the Credit Limit Worksheet A	13	
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14	

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.**For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule 8812 (Form 1040) 2022**

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a	2,500
b	Number of qualifying children under 17 with the required social security number: <u>1</u> x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.	16b	1,500
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the smaller of line 16a or line 16b	17	1,500
18a	Earned income (see instructions)	18a	20,000
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input checked="" type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	17,500
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input checked="" type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	2,625

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	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	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	1,500
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Schedule 8812 (Form 1040) 2022

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

Attach to your tax return.

OMB No. 1545-0191

2022Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

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

1	Investment interest expense paid or accrued in 2022 (see instructions)	1	1,631
2	Disallowed investment interest expense from 2021 Form 4952, line 7	2	3,203
3	Total investment interest expense. Add lines 1 and 2	3	4,834

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,744		
4b	Qualified dividends included on line 4a	4b	1,566		
4c	Subtract line 4b from line 4a			4c	178
4d	Net gain from the disposition of property held for investment	4d			
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
4f	Subtract line 4e from line 4d			4f	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	
4h	Investment income. Add lines 4c, 4f, and 4g			4h	178
5	Investment expenses (see instructions)			5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-			6	178

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	7	4,656
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	178

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2022)

Form **4952**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Alt. Min. Tax
Investment Interest Expense DeductionGo to www.irs.gov/Form4952 for the latest information.

Attach to your tax return.

OMB No. 1545-0191

2022Attachment
Sequence No. **51**

Identifying number

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

1	Investment interest expense paid or accrued in 2022 (see instructions)	1	1,631
2	Disallowed investment interest expense from 2021 Form 4952, line 7	2	3,169
3	Total investment interest expense. Add lines 1 and 2	3	4,800

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,744		
4b	Qualified dividends included on line 4a	4b	1,566		
4c	Subtract line 4b from line 4a			4c	178
4d	Net gain from the disposition of property held for investment	4d			
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
4f	Subtract line 4e from line 4d			4f	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	
4h	Investment income. Add lines 4c, 4f, and 4g			4h	178
5	Investment expenses (see instructions)			5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-			6	178

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	7	4,622
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	178

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2022)

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

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2022Attachment
Sequence No. **55**

Name(s) shown on return

CLAUDE A SIMON

Your taxpayer identification number

106-50-1158

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	10 PARK AVE	106-50-1158	4,804
ii	FAIRLANE VRTX, INC	46-1575705	-2,119
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2,685
3	Qualified business net (loss) carryforward from the prior year	(23,745)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	95
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	95
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	19
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	19
11	Taxable income before qualified business income deduction (see instructions)	-25,362
12	Net capital gain (see instructions)	1,566
13	Subtract line 12 from line 11. If zero or less, enter -0-	0
14	Income limitation. Multiply line 13 by 20% (0.20)	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	(21,060)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	0

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

Form **8995** (2022)

Form **8867**

(Rev. November 2022)

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 for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 **22**

Attachment

Sequence No. **70**

Taxpayer name(s) shown on return

CLAUDE A SIMON

Taxpayer identification number

106-50-1158

Preparer's name

Arthur Langer CPA

Preparer taxpayer identification number

P01396073**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• 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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on:			
Medical records			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2022)

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

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence 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
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- 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 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

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

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

Gains and Losses From Section 1256 Contracts and Straddles

Go to www.irs.gov/Form6781 for the latest information.
Attach to your tax return.

OMB No. 1545-0644

2022Attachment
Sequence No. **82**

Name(s) shown on tax return

CLAUDE A SIMONIdentifying 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
1 UNITED STATES OIL FUND, LP 20-2830691			1,896
2 Add the amounts on line 1 in columns (b) and (c)		2 ()	1,896
3 Net gain or (loss). Combine line 2, columns (b) and (c)		3	1,896
4 Form 1099-B adjustments. See instructions and attach statement		4	
5 Combine lines 3 and 4		5	1,896
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
6 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-		6	
7 Combine lines 5 and 6		7	1,896
8 Short-term capital gain or (loss). Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions		8	758
9 Long-term capital gain or (loss). Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions		9	1,138

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-.
10							
11a 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							11a ()
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							11b ()

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-.
12					
13a 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					13a
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					13b

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-.
14				

For Paperwork Reduction Act Notice, see instructions.

Form **6781** (2022)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

CLAUDE A SIMON

Identifying number

106-50-1158**A** Name of S corporation**FAIRLANE VRTX, INC****B** Employer identification number**46-1575705****C** Stock block (see instructions):**D** Check applicable box(es) to indicate how stock was acquired:(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (5) ☐ Other:**E** Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	130,716
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	0
5	Stock basis before distributions. Add lines 1, 2, and 4	5	130,716
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	130,716
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	130,716
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	2,119
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	2,119
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	128,597

Part II Shareholder Debt Basis**Section A—Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18				

Part II Shareholder Debt Basis (continued)**Section B—Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	0			
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	0			
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0			

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	2,119		2,119		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	2,119		2,119		

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.**2022**Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

CLAUDE A SIMON**106-50-1158****Part I 2022 Passive Activity Loss****Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	4,804	
b Activities with net loss (enter the amount from Part IV, column (b))	1b	(80,215)	
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	383,595	
d Combine lines 1a, 1b, and 1c	1d		-459,006

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a		
b Activities with net loss (enter the amount from Part V, column (b))	2b		
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
d Combine lines 2a, 2b, and 2c	2d		

3 Combine lines 1d and 2d. 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 or 2c. Report the losses on the forms and schedules normally used	3		-459,006
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If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

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. Instead, go to line 10.

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.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	459,006
5 Enter \$150,000. If married filing separately, see instructions	5	
6 Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9. Otherwise, go to line 7.	6	0
7 Subtract line 6 from line 5	7	
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9 Enter the smaller of line 4 or line 8	9	0

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	4,804
11 Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	4,804

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
See Statement 5					
Total. Enter on Part I, lines 1a, 1b, and 1c	4,804	80,215	383,595		

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2022)

CLAUDE A SIMON

106-50-1158

Form 8582 (2022)

Page **2****Part V** Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c					

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SIMONS HK PROPERTIES LLC	Sch E1	99,675	0.2172	99,675
CHARLES HENRY PROPERTIES LLC	Sch E1	357,177	0.7782	357,177
10 PARK AVE	Sch E1	2,154	0.0046	2,154
Total		459,006	1.00	459,006

Part VIII 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	99,675	99,675	
CHARLES HENRY PROPERTIES LLC	Sch E1	357,177	357,177	
10 PARK AVE	Sch E1	6,958	2,154	4,804
Total		463,810	459,006	4,804

Form **8582** (2022)

Statement 1 - Schedule 1 (1040), Line 8a - Net Operating Loss

Description	Amount
2016 Net Operating Loss	\$ 124,656
2017 Net Operating Loss	44,292
NOL Carryovers after 2017	3,522
NOL Limitation Adjustment	-3,522
Total	\$ 168,948

Federal Statements

SIMONS HK PROPERTIES LLC

Statement 2 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
RENT EXPENSE	\$ 26,359		\$ 26,359
PROFESSIONAL FEES	750		750
BANK CHARGES	180		180
PRMOTIONAL EXPENSE	100		100
Total	<u>\$ 27,389</u>		<u>\$ 27,389</u>

CHARLES HENRY PROPERTIES LLC

Statement 3 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
RENT EXPENSE	\$ 22,000		\$ 22,000
ADMINISTRATIVE EXPENSES	12,597		12,597
PROMOTIONAL EXPENSE	2,946		2,946
EXTERMINATOR	957		957
WATER & SEWER	743		743
BANK CHARGES	195		195
DUES & SUBSCRIPTION	150		150
POSTAGE & DELIVERY	89		89
Total	<u>\$ 39,677</u>		<u>\$ 39,677</u>

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	X		\$	\$	\$ 2,119	\$	\$
VERATEX INC	S		13-2804148							
BLACKSTONE GROUP	P		20-8875684							
UNITED STATES OIL FUND, LP	P		20-2830691							
UNITED STATES OIL FUND, LP	P		20-2830691							
Other Deductions	P		20-2830691							
Total	P		20-2830691			\$ 0	\$ 0	\$ 2,175 ⁵⁶	\$ 0	\$ 0

Federal Statements

Passive Income

Form 1116, Line 10 - Carryback or Carryover

<u>Year</u>	<u>Fgn Taxes Pd/Accrued</u>	<u>Limit</u>	<u>Available to Carryover</u>
2012	\$	\$	\$
2013			
2014	35		35
2015	112		112
2016	150		150
2017	254		254
2018	272		272
2019			
2020	103		103
2021	104		104
Carryback to 2022			
Total			\$ <u><u>1,030</u></u>

Statement 5 - Form 8582, Part IV - Lines 1a, 1b, and 1c

Description	Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Overall Gain	Overall Loss
SIMONS HK PROPERTIES LLC	\$	\$ 12,769	\$ 86,906	\$	\$ 99,675
CHARLES HENRY PROPERTIES LLC		67,446	289,731		357,177
10 PARK AVE	4,804		6,958		2,154
Total	\$ 4,804	\$ 80,215	\$ 383,595		

Form 1040	Shareholder's Basis Worksheet Page 1	2022
Name CLAUDE A SIMON		Taxpayer Identification Number 106-50-1158
Name of Entity FAIRLANE VRTX, INC		EIN 46-1575705
Passive Activity Type Not Passive		K1 Unit 1

Shareholder Stock Basis

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero	1.	<u>130,716</u>
Increases to stock basis		
2. Capital contributions made or additional stock acquired	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, other tax-exempt income and recapture credits	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.	<u>0</u>
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here	14.	<u>130,716</u>
Decreases to stock basis		
15. Distributions allowed	15.	
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0	16.	<u>130,716</u>
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)	17.	<u>2,119</u>
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.	<u>2,119</u>
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.	<u>128,597</u>

Shareholder Loan Basis

Type of Loan: Formal Note ☐ Open account debt ☒

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.	<u>0</u>
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.	<u>0</u>
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.	<u>0</u>
32. Stock and loan basis at the end of the year (Add lines 21 and line 31)	32.	<u>128,597</u>

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 Form 4797 _____

Form 1040	Shareholder's Basis Worksheet Page 2								2022	
Name CLAUDE A SIMON									Id No. 106-50-1158	
Entity Name FAIRLANE VRTX, INC			EIN 46-1575705 Passive Activity Type Not Passive					K1 Unit 1		
Basis reduced by nondeductible items before loss and deduction items										
Loss Allocated to Shareholder Stock and Loan Basis										
	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible noncapital exp & oil/gas depletion deduction:				1.0000						
Losses and deductions:										
Ordinary business loss		2,119	2,119	1.0000	2,119					2,119
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		2,119	2,119	1.0000	2,119					2,119
Total nonded and deductible items		2,119	2,119		2,119					2,119

Form 1040	Shareholder's Basis Worksheet Page 1	2022
Name CLAUDE A SIMON		Taxpayer Identification Number 106-50-1158
Name of Entity VERATEX INC		EIN 13-2804148
Passive Activity Type Not Passive		K1 Unit 2

Shareholder Stock Basis

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero	1.	0
Increases to stock basis		
2. Capital contributions made or additional stock acquired	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, other tax-exempt income and recapture credits	9.	
10. Other income	10.	
11. Excess of deductions for depletion over basis of property (other than oil and gas)	11.	
12. Other increases to stock basis	12.	
13. Total increases to stock basis. Combine lines 2 through 12	13.	0
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here	14.	
Decreases to stock basis		
15. Distributions allowed	15.	
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0	16.	0
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.	0
21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero	21.	0

Shareholder Loan Basis

Type of Loan: Formal Note ☐ Open account debt ☒

22. Beginning of year loan basis. Per IRC 1367(b)(2)(A) do not enter an amount below zero	22.	
23. Loans to corporation	23.	
24. Loan basis restored from line 19 above	24.	
25. Other increases to loan basis	25.	
26. Loan repayments from line 40	26.	
27. Loan basis before losses and deductions. Combine lines 22 through 26	27.	0
28. Losses and deductions applied against loan basis. (See Shareholder Basis Worksheet Page 2)	28.	
29. Other decreases to loan basis	29.	
30. Total decreases to loan basis. Add lines 28 and 29	30.	0
31. Loan basis at the end of year (Subtract line 30 from line 27). Per IRC 1367(b)(2)(A) do not enter an amount below zero	31.	0
32. Stock and loan basis at the end of the year (Add lines 21 and line 31)	32.	0

Gain Recognized on Excess Distributions

33. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S)	33.	
34. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18.	34.	
35. Total gain recognized on excess distributions. (Subtract line 34 from line 33)	35.	

☐ Sch D/8949, short-term capital gain _____
 ☐ Sch D/8949, long-term capital gain _____

Gain Recognized on Repayment of Shareholder Loan

36. Loan basis at beginning of tax year	36.	
37. Basis restored - amount used in prior years to offset losses	37.	
38. Loan basis before loan repayment. Add line 36 and line 37	38.	
39. Face amount of shareholder loan at beginning of tax year	39.	
40. Loan repayments to shareholder during tax year	40.	
41. Nontaxable return of loan basis. Divide line 38 by line 39 and multiply the result by line 40	41.	
42. Gain recognized on repayment of shareholder loan (Subtract line 41 from line 40)	42.	

☐ Sch D/8949, short-term capital gain _____
☐ Sch D/8949, long-term capital gain _____
☐ Ordinary income on Form 4797 _____

Form 1040	Shareholder's Basis Worksheet Page 2								2022	
Name CLAUDE A SIMON									Id No. 106-50-1158	
Entity Name VERATEX INC			EIN 13-2804148 Passive Activity Type Not Passive						K1 Unit 2	
Basis reduced by nondeductible items before loss and deduction items										
Loss Allocated to Shareholder Stock and Loan Basis										
	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible noncapital exp & oil/gas depletion deduction:										
Losses and deductions:										
Ordinary business loss	353,031	110,060	463,091			463,091			463,091	
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	353,031	110,060	463,091			463,091			463,091	
Total nonded and deductible items	353,031	110,060	463,091			463,091			463,091	

**SCHEDULE B
(Form 1116)**

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year **2022**, or other tax year beginning, and ending**See separate instructions.****Attach to Form 1116.****Go to www.irs.gov/Form1116 for instructions and the latest information.**

OMB No. 1545-0121

Name

CLAUDE A**SIMON**Identifying number as shown
on page 1 of your tax return**106-50-1158**

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

- a** ☐ Reserved for future use **c** ☒ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions
- b** ☐ Foreign branch category income **d** ☐ General category income **f** ☐ Certain income re-sourced by treaty
- h** If box e is checked, enter the country code for the sanctioned country. See instructions
- i** If box f is checked, enter the country code for the treaty country. See instructions

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))			35	112	150	254	551
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)			35	112	150	254	551
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-		35	112	150	254	551

For Paperwork Reduction Act Notice, see the separate instructions.**Schedule B (Form 1116) (Rev. 12-2022)**

Foreign Tax Carryover Reconciliation (<i>continued</i>)	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	551	272		103	104		1,030
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	551	272		103	104		1,030
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	551	272		103	104		1,030

Filing Instructions

Form IT-201 - New York Income Tax Return

Taxable Year Ended December 31, 2022

Name: CLAUDE A SIMON

Date Due: October 16, 2023

Remittance: None is required. The return shows a total overpayment of \$941, which will be direct deposited into your JP MORGAN CHASE 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
52 Clubhouse Circle
Melville, NY 11747

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



New York State E-File Signature Authorization for Tax Year 2022

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*, and 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, an individual performing as both the paid preparer and the ERO 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 2022 Form IT-370 and Tax Year 2023 Form IT-2105*.

Part A – Tax return information

- Federal adjusted gross income (from applicable line)
- Refund
- Amount you owe
- Financial institution routing number
- Financial institution account number
- Account type: ☒ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

1.	-11,012.
2.	941.
3.	
4.	021000021
5.	882368142

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 2022 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 2022 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 2022 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 04182023
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 2022 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 2022 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2022 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 2022 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 04182023



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, 2022, through December 31, 2022, or fiscal year beginning ..

and ending ..

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your Social Security number
CLAUDE	A	SIMON	01011957	106501158
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's Social Security number
				149463469
Mailing address (see instructions) (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	School district name
CALLICOON	NY	12723		Monticello
Taxpayer's permanent home address (see instructions) (number and street or rural route)			Apartment number	School district code number
				406
City, village, or post office	State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
	NY			

A Filing status

(mark an X in one box):

- ① ☐ Single
- ② ☐ Married filing joint return
(enter spouse's Social Security number above)
- ③ ☒ Married filing separate return
(enter spouse's Social Security number above)
- ④ ☐ Head of household (with qualifying person)
- ⑤ ☐ Qualifying surviving spouse

B Did you itemize your deductions on your 2022 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? Yes ☐ No ☒**D2 Yonkers residents and Yonkers part-year residents only:**

- (1) Did you receive a homeowner tax rebate credit? (see instructions) Yes ☐ No ☒
- (2) Enter the amount00

E (1) Did you or your spouse **maintain living quarters in NYC** during 2022? Yes ☐ No ☒

(2) Enter the number of days spent in NYC in 2022 (any part of a day spent in NYC is considered a day) ...

F NYC residents and NYC part-year residents only:

- (1) Number of months **you** lived in NYC in 2022
- (2) Number of months **your spouse** lived in NYC in 2022

G Enter your **2-character special condition code(s)** if applicable**H Dependent information**

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. ☐

201001221022



For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your Social Security number

106501158

Federal income and adjustments

Whole dollars only

1	Wages, salaries, tips, etc.	1	20000 .00
2	Taxable interest income	2	71 .00
3	Ordinary dividends	3	1673 .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	-133 .00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9	140000 .00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	-2175 .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 Identify: See Statement 1	16	-168948 .00
17	Add lines 1 through 11 and 13 through 16	17	-11012 .00
18	Total federal adjustments to income Identify:	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	-11012 .00
19a	Recomputed federal adjusted gross income (see Line 19a worksheet)	19a	-11012 .00

New York additions

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements	21	.00
22	New York's 529 college savings program distributions	22	.00
23	Other (Form IT-225, line 9)	23	25662 .00
24	Add lines 19a through 23	24	14650 .00

New York subtractions

25	Taxable refunds, credits, or offsets of state & local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government	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	29	20000 .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	20000 .00
33	New York adjusted gross income (subtract line 32 from line 24)	33	-5350 .00

Standard deduction or itemized deduction

34	Enter your standard deduction or your itemized deduction (from Form IT-196) Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34	8000 .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)	36	2 000.00
37	Taxable income (subtract line 36 from line 35)	37	.00

201002221022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

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

Tax computation, credits, and other taxes

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

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

47 NYC taxable income	47	.00
47a NYC resident tax on line 47 amount	47a	.00
48 NYC household credit	48	.00
49 Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	49	.00
50 Part-year NYC resident tax (Form IT-360.1)	50	.00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51	.00
52 Add lines 49, 50, and 51	52	.00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	.00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	.00
54a MCTMT net earnings base	54a	.00
54b MCTMT	54b	.00
55 Yonkers resident income tax surcharge	55	.00
56 Yonkers nonresident earnings tax (Form Y-203)	56	.00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	.00
58 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58	.00

See instructions to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.



59 Sales or use tax (do not leave blank)	59	3.00
60 Voluntary contributions (Form IT-227, Part 2, line 1)	60	.00
61 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	3.00

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Your Social Security number

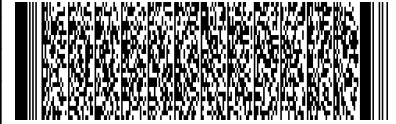
106501158

62 Enter amount from line 61

62 3.00

Payments and refundable credits

63	Empire State child credit	63	330.00
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 New York State tax withheld	72	614.00
73	Total New York City tax withheld	73	.00
74	Total Yonkers tax withheld	74	.00
75	Total estimated tax payments and amount paid with Form IT-370	75	.00
76	Total payments (add lines 63 through 75)	76	944.00



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

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

Your refund, amount you owe, and account information

77	Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76)	77	941.00
78	Amount of line 77 available for refund (subtract line 79 from line 77)	78	941.00
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	941.00

TIP: Use this amount to check your refund status online.

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.

See instructions for payment options.

79	Amount of line 77 that you want applied to your 2023 estimated tax (see instructions)	79	.00
80	Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box <input type="checkbox"/> and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.	80	.00
81	Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77)	81	.00
82	Other penalties and interest	82	.00

See instructions for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal.

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box ☐

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

83b Routing number 021000021 83c Account number 882368142

84 Electronic funds withdrawal 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:		

▼ Paid preparer must complete ▼ (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 52 Clubhouse Circle Melville NY 11747		Employer identification number 814277329	
Email: arthur@cpalanger.com		Date 10092023	

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

See instructions for where to mail your return.

201004221022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

Claim for Empire State Child Credit

Tax Law – Section 606(c-1)

IT-213

Submit this form with Form IT-201 or IT-203.

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

Determine eligibility

- 1 Were you (and your spouse if filing a joint New York State return) New York State residents for the full year? **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? **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 surviving spouse; **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 **5**
If you entered **0** on line 5, **stop**; you do not qualify for this credit.

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)
HENRY		SIMON		669301405	04222006

Use Form IT-213-ATT if you have additional children to report.

NO HANDWRITTEN ENTRIES ON THIS FORM

213001221022



Compute credit

If you answered **Yes** to question 2, you must complete Worksheet A or B and Worksheet C in 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**1000.00
- 8 Add lines 6 and 7 **8**1000.00

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

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

- 9 Enter the number of children from line 4 **9**1
- 10 Divide line 8 by line 9 **10**1000.00
- 11 Enter the number of children from line 5 **11**1
- 12 Multiply line 10 by line 11 **12**1000.00
- 13 Multiply line 12 by 33% (.33) **13**330.00

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**1
- 15 Multiply line 14 by 100 **15**100.00
- 16 Empire State child credit (enter the amount from line 13 or line 15, whichever is greater) **16**330.00

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.

Spouses required to file separate New York State returns (see instructions)

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

NO HANDWRITTEN ENTRIES ON THIS FORM



**New York State Modifications**

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

IT-225

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

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

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

	Number	A - Total amount	B - NYS allocated amount
1a	A - 201	300.00	300.00
1b	A - 215	25362.00	.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)	25662.00
3	Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	.00
4	Add lines 2 and 3	25662.00

Part 2 – Partners, shareholders, and beneficiaries

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

5 New York State additions

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

6	Total (add column A, lines 5a through 5g)	.00
7	Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	.00
8	Add lines 6 and 7	.00
9	Total additions (add lines 4 and 8; see instructions)	25662.00

(continued)

NO HANDWRITTEN ENTRIES ON THIS FORM

225001221022



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

	Number	A - Total amount	B - NYS allocated amount
10a	S -	.00	.00
10b	S -	.00	.00
10c	S -	.00	.00
10d	S -	.00	.00
10e	S -	.00	.00
10f	S -	.00	.00
10g	S -	.00	.00

11 Total (add column A, lines 10a through 10g)	11	.00
12 Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any ...	12	.00
13 Add lines 11 and 12	13	.00

Part 2 – Partners, shareholders, and beneficiaries

! Form IT-201 filers: do not enter ES-106, ES-107, or ES-125
Form IT-203 filers: do not enter ES-106, ES-107, or ES-125
Form IT-205 filers: do not enter ES-125

14 New York State subtractions

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

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

NO HANDWRITTEN ENTRIES ON THIS FORM



Statement 1 - Form IT-201 - Other Income

Description	Amount
2016 Net Operating Loss	\$ -124,656
2017 Net Operating Loss	-44,292
NOL Carryovers after 2017	-3,522
NOL Limitation Adjustment	3,522
Total	\$ -168,948

Form **IT-201**

New York Recomputed Federal AGI Worksheet

2022

Name

Taxpayer **CLAUDE A** **SIMON**

Spouse

Taxpayer Identification Number

106-50-1158

149-46-3469

Line 19a worksheet

- | | | | |
|---|----|-----------------|--------------------|
| 1. Federal adjusted gross income as reported (form IT-201, line 19) | 1. | <u>-11,012.</u> | |
| 2. Total addition adjustments (Form IT-558, line 9) | 2. | <u></u> | |
| 3. Add lines 1 and 2 | | | 3. <u>-11,012.</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>-11,012.</u> |

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

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

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

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

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4 758
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (217,868)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -217,110

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	12,629	7,222	0	5,407
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11 1,138
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (12,909)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -6,364

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

Schedule D (Form 1040) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-223,474
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <div style="margin-left: 10px;"> <div style="font-size: 3em; line-height: 1;">}</div> <div style="border-bottom: 1px solid black; width: 200px; margin-top: 5px;"></div> </div> </div>	21	(1,500)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

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

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

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	TD AMERITRADE	Various	Various	2,662	3,265			-603
	TD AMERITRADE	Various	Various	9,967	3,957			6,010
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)			12,629	7,222		0	5,407

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

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

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

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

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

OMB No. 1545-0074

2022Attachment
Sequence No. **13**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

106-50-1158

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2022 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)			
A	534 WEST 42ND STREET, NEW YORK, NY 10036			
B	336 EAST 56TH STREET, NEW YORK, NY 10022			
C	10 PARK AVE APT 9H, NEW YORK, NY 10016			
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days
A	1		A 365	
B	1		B 365	
C	1		C 365	

Type of Property:

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

Income:	Properties:	A	B	C
3 Rents received	3	42,000	139,408	32,100
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6		2,234	
7 Cleaning and maintenance	7			18,998
8 Commissions	8			
9 Insurance	9	1,479	8,981	
10 Legal and other professional fees	10		750	
11 Management fees	11		15,900	
12 Mortgage interest paid to banks, etc. (see instructions)	12		40,638	838
13 Other interest	13	44		
14 Repairs	14		3,981	512
15 Supplies	15			
16 Taxes	16	22,684	86,444	6,948
17 Utilities	17	3,173	8,249	
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19	27,389	39,677	
20 Total expenses. Add lines 5 through 19. See Statement	20	54,769	206,854	27,296
21 Subtract line 20 from line 3 and/or line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	-12,769	-67,446	4,804
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			4,804
23a Total of all amounts reported on line 3 for all rental properties	23a		213,508	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c		41,476	
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e		288,919	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			4,804
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			(4,804)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2022

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," ☐ **Yes** ☒ **No**
see instructions before completing this section.

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	See Statement		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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
A			
B			
C			
D			
29a Totals			
b Totals		2,175	
30 Add columns (h) and (k) of line 29a			30
31 Add columns (g), (i), and (j) of line 29b			31 (2,175)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 -2,175

Part III Income or Loss From Estates and Trusts

(a) Name	(b) Employer identification number
A	
B	

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

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

(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
38				

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below**39****Part V Summary**

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Schedule 1 (Form 1040), line 5	41	-2,175
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

New York Statements

Federal Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
RENT EXPENSE	\$ 26,359		\$ 26,359
PROFESSIONAL FEES	750		750
BANK CHARGES	180		180
PRMOTIONAL EXPENSE	100		100
Total	<u>\$ 27,389</u>		<u>\$ 27,389</u>

Federal Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
RENT EXPENSE	\$ 22,000		\$ 22,000
ADMINISTRATIVE EXPENSES	12,597		12,597
PROMOTIONAL EXPENSE	2,946		2,946
EXTERMINATOR	957		957
WATER & SEWER	743		743
BANK CHARGES	195		195
DUES & SUBSCRIPTION	150		150
POSTAGE & DELIVERY	89		89
Total	<u>\$ 39,677</u>		<u>\$ 39,677</u>

Federal Schedule E, Page 2, Line 28

Name										
	P For S 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	X			\$	\$	\$ 2,119	\$	\$
VERATEX INC	S	13-2804148		*						
BLACKSTONE GROUP	P	20-8875684								
UNITED STATES OIL FUND, LP	P	20-2830691								
UNITED STATES OIL FUND, LP	P	20-2830691								
Other Deductions	P	20-2830691								
Total						\$ 0	\$ 0	\$ 2,175 ⁵⁶	\$ 0	\$ 0