

Form 1040 Department of the Treasury—Internal Revenue Service (99) **2013** | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning 2013, ending 20

Your first name and initial JOHN	Last name SIMON	Deceased 06/27/13	See separate instructions. Your social security number 015-16-5808
If a joint return, spouse's first name and initial VICKI	Last name SIMON		Spouse's social security number 067-24-5882

 Home address (number and street). If you have a P.O. box, see instructions.
6 EDWARDS LANE | Apt. no. ▶ Make sure the SSN(s) above and on line 6c are correct.

 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
GLEN COVE **NY** **11542** | 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.

 Foreign country name | Foreign province/state/county | Foreign postal code | You Spouse

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
	2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
Check only one box.	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►	5 <input type="checkbox"/> Qualifying widow(er) with dependent child

Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	} Boxes checked on 6a and 6b	2
	6b <input checked="" type="checkbox"/> Spouse		

c Dependents:	(1) First name <input type="text"/> Last name <input type="text"/>	(2) Dependent's social security number <input type="text"/>	(3) Dependent's relationship to you <input type="text"/>	(4) <input type="checkbox"/> if child under age 17 qual for child tax credit (see instr.)	No. of children on 6c who: • lived with you <input type="checkbox"/> • did not live with you due to divorce or separation (see instructions) <input type="checkbox"/>	Dependents on 6c not entered above <input type="checkbox"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>		
d Total number of exemptions claimed						2

Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7 <input type="checkbox"/> 13,000
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	8a Taxable interest. Attach Schedule B if required	8a <input type="checkbox"/> 274
	b Tax-exempt interest. Do not include on line 8a	
If you did not get a W-2, see instructions.	9a Ordinary dividends. Attach Schedule B if required	9a <input type="checkbox"/> 14,176
	b Qualified dividends	9b <input type="checkbox"/> 2,138
	10 Taxable refunds, credits, or offsets of state and local income taxes	
	11 Alimony received	
	12 Business income or (loss). Attach Schedule C or C-EZ	
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ►	<input type="checkbox"/>
	14 Other gains or (losses). Attach Form 4797	
	15a IRA distributions <input type="checkbox"/> 15a <input type="checkbox"/> b Taxable amount	
	16a Pensions and annuities <input type="checkbox"/> 16a <input type="checkbox"/> b Taxable amount	
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	
	18 Farm income or (loss). Attach Schedule F	
	19 Unemployment compensation	
	20a Social security benefits <input type="checkbox"/> 20a <input type="checkbox"/> 18,552 b Taxable amount	
	21 Other income. List type and amount	
	22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ►	22 <input type="checkbox"/> 31,944

Adjusted Gross Income	23 Educator expenses	23 <input type="checkbox"/>
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 <input type="checkbox"/>
	25 Health savings account deduction. Attach Form 8889	25 <input type="checkbox"/>
	26 Moving expenses. Attach Form 3903	26 <input type="checkbox"/>
	27 Deductible part of self-employment tax. Attach Schedule SE	27 <input type="checkbox"/>
	28 Self-employed SEP, SIMPLE, and qualified plans	28 <input type="checkbox"/>
	29 Self-employed health insurance deduction	29 <input type="checkbox"/>
	30 Penalty on early withdrawal of savings	30 <input type="checkbox"/>
	31a Alimony paid b Recipient's SSN ►	31a <input type="checkbox"/>
	32 IRA deduction	32 <input type="checkbox"/>
	33 Student loan interest deduction	33 <input type="checkbox"/>
	34 Tuition and fees. Attach Form 8917	34 <input type="checkbox"/>
	35 Domestic production activities deduction. Attach Form 8903	35 <input type="checkbox"/>
	36 Add lines 23 through 35	36 <input type="checkbox"/>
	37 Subtract line 36 from line 22. This is your adjusted gross income ►	37 <input type="checkbox"/> 31,944

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

38	Amount from line 37 (adjusted gross income)	38	31,944
39a	Check { <input checked="" type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. } Total boxes checked ► 39a 2		
	if: { <input checked="" type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. }		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	22,540
41	Subtract line 40 from line 38	41	9,404
42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42	7,800
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	1,604
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	0
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	0

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your total tax	61	0

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	162
63	2013 estimated tax payments and amount applied from 2012 return	63	324
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8865 d <input type="checkbox"/>	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	486

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	486
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/>	74a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
75	Amount of line 73 you want applied to your 2014 estimated tax ► 75	75	486

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions) 77		

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 ►	Personal identification number (PIN) ►	
	Phone no. ►	

Sign Here

Joint return? See instr. Keep a copy for your records.

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.	Daytime phone number
Your signature ► Filing as surviving spouse	Date ► Your occupation EXECUTIVE
Spouse's signature. If a joint return, both must sign.	Date ► Spouse's occupation RETIRED

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

Print/Type preparer's name Allan C Cohn CPA	Preparer's signature Allan C Cohn CPA	Date 08/28/14	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00447700
Preparer Firm's name ► Cohn & Langer, CPAs			Firm's EIN ►	45-4014297
Use Only Firm's address ► 18 Blanche St	Plainview	NY 11803-4607	Phone no.	516-702-3002

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

Name(s) shown on Form 1040

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

► Attach to Form 1040.

OMB No. 1545-0074

2013Attachment
Sequence No. 07**JOHN & VICKI SIMON**Your social security number
015-16-5808

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		4	0
	1	1,828		
	2	31,944		
	3	2,396		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				
Taxes You Paid	5	410	9	17,844
	a <input type="checkbox"/> Income taxes, or b <input checked="" type="checkbox"/> General sales taxes			
	6	17,418		
	7			
	8	16		
	9 Add lines 5 through 8			
	10			
	11			
	12			
13				
14				
15 Add lines 10 through 14		15		
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	2,564	19	3,039
	17	475		
	18			
	19 Add lines 16 through 18			
	20			
Casualty and Theft Losses	21		20	1,657
	22	1,200		
	23	1,096		
	24	2,296		
	25	31,944		
	26	639		
	27			
	28			
	29			
	30			
Job Expenses and Certain Miscellaneous Deductions	21			
22	1,200			
23	1,096			
24	2,296			
25	31,944			
26	639			
27				
28				
29				
30				
Other Miscellaneous Deductions	28			
29				
30				
Total Itemized Deductions	29			22,540
See Statement 1				
24 Add lines 21 through 23				
25 Enter amount from Form 1040, line 38		25		
26 Multiply line 25 by 2% (.02)			26	
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				27
28 Other—from list in instructions. List type and amount ►				
29 Is Form 1040, line 38, over \$150,000?				
<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.				
<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
30 If you elect to itemize deductions even though they are less than your standard deduction, check here ►				

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

OMB No. 1545-0074

2013Attachment
Sequence No. 12

Name(s) shown on return

JOHN & VICKI SIMONYour social security number
015-16-5808**Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	55	51	0	4
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	120	123	0	-3
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
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
				1

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	531,683	529,521	0	2,162
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15
				-46,737

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

Schedule D (Form 1040) 2013

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	- 46,736
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 			
17	Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		18	
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20	Are lines 18 and 19 both zero or blank?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.			
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		21	(3,000)
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 			
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).			
<input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.			

Form 8949

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2013

Attachment
Sequence No. 12A

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

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

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

Social security number or taxpayer identification number

015-16-5808

JOHN & VICKI SIMON

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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

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

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

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

(B) Short-term transactions reported on Form(s) 1099-B, showing basis was not reported to the IRS

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

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ►

55 51 0 4

Note. If you checked Box A above but the basis reported to the IRS was incorrect, attach a statement explaining the error.

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Form 8949

Sales and Other Dispositions of Capital Assets

► **Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.**

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

OMB No. 1545-0074

2013

Attachment
Sequence No. 12A

**Department of the Treasury
Internal Revenue Service**

JOHN & VICKI SIMON

Social security number or taxpayer identification number
015-16-5808

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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

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

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

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
 (B) Short-term transactions reported on Form(s) 1099-B, showing basis was not reported to the IRS
 (C) Short-term transactions not reported to you on Form 1099-B

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►

120 123 0 -3

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

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

Form 8949 (2013)

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

JOHN & VICKI SIMON

015-16-5808

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

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

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not 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 was not reported to the IRS
 (F) Long-term transactions not reported to you on Form 1099-B

2 Totals. Add the amounts in columns (a), (b), (c), and (d) (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) ►

531,683

529, 521

8

2,162

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.

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

(99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

OMB No. 1545-0121

2013Attachment
Sequence No. **19**

Name

JOHN SIMON

Identifying number as shown on page 1 of your tax return

015-16-5808Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a Passive category income c Section 901(j) income e Lump-sum distributions
 b General category income d Certain income re-sourced by treaty

f Resident of (name of country) ► **US United States**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

g Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	OC	B	
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
DIVIDENDS	12,038			1a 12,038
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ► <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deds. (attach stmt.)				
c Add lines 3a and 3b	17,828			
d Gross foreign source income (see instructions)	17,828			
e Gross income from all sources (see instructions)	12,630			
f Divide line 3d by line 3e (see instructions)	37,702			
g Multiply line 3c by line 3f	0.3350			
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	5,972			6 5,972
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 6,066

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					
		(h) <input checked="" type="checkbox"/> Paid	(i) <input type="checkbox"/> Accrued	Taxes withheld at source on:	(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(o) Dividends	(p) Rents and royalties	(q) Interest			
A 1099 Tax						57					57
B											
C											
8 Add lines A through C, column(s). Enter the total here and on line 9, page 2									8		57

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2013)

JOHN SIMON

Form 1116 (2013)

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	57	57
10 Carryback or carryover (attach detailed computation)	10		
11 Add lines 9 and 10	11	57	
12 Reduction in foreign taxes (see instructions)	12		
13 Taxes reclassified under high tax kickout (see instructions)	13		57
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	57	
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	6,066	
16 Adjustments to line 15 (see instructions)	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	6,066	6,066
18 Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	9,404	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	0.6450	
20 Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20		0.6450
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21		
22 Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) ►	22		

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

23 Credit for taxes on passive category income	23		0
24 Credit for taxes on general category income	24		
25 Credit for taxes on certain income re-sourced by treaty	25		
26 Credit for taxes on lump-sum distributions	26		
27 Add lines 23 through 26	27		0
28 Enter the smaller of line 20 or line 27	28		
29 Reduction of credit for international boycott operations. See instructions for line 12	29		
30 Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ►	30	0	

Federal Statements

Statement 1 - Schedule A, Line 23 - Other Expenses

Description	Amount
Other Investment Expense	\$ 967
Safe Deposit Box	129
Total	<u>\$ 1,096</u>