

Filing Instructions

Form IT-201-X - NY Amended Resident Income Tax Return

Taxable Year Ended December 31, 2013

Name: CLAUDE A SIMON

Date Due: As soon as possible.

Remittance: None is required. The return shows a total overpayment of \$11,111, which will be direct deposited into your CITIBANK checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Mail To: State Processing Center
P.O. Box 61000
Albany, NY 12261-0001

Signature: Sign and date the return.

Other: Initial and date the copy, and retain it for your records.

2013

Amended Resident Income Tax Return

New York State Department of Taxation and Finance

New York State • New York City • Yonkers



COPY

IT-201-X

For the full year January 1, 2013, through December 31, 2013, or fiscal year beginning _____ and ending _____

See the instructions, Form IT-201-X-I, for help completing your amended return.

Your first name and middle initial CLAUDE	Your last name (for a joint return, enter spouse's name on line below) A SIMON			Your date of birth (mm-dd-yyyy) 03-05-1956	Your social security number 106-50-1158
Spouse's first name and middle initial	Spouse's last name			Spouse's date of birth (mm-dd-yyyy)	Spouse's social security number 149-46-3469
Mailing address (number and street or rural route) 71 TONJES ROAD			Apartment number	New York State county of residence Sull	
City, village, or post office CALLICOON	State NY	ZIP code 12723	Country (if not United States)	School district name Monticello	
Taxpayer's permanent home address (number and street or rural route)			Apartment number	School district code number 406	
City, village, or post office	State NY	ZIP code	Decedent information	Taxpayer's date of death	Spouse's date of death

A Filing status

(mark an **X** in one box):

- ① Single
- ② Married filing joint return
(enter spouse's social security number above)
- ③ Married filing separate return
(enter spouse's social security number above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er) with dependent child

D Did you file an **amended federal** return? (see instructions) _____Yes No **E** (1) Did you or your spouse **maintain living quarters in NYC** during 2013? _____Yes No (2) Enter the number of days spent in NYC in 2013
(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 2013 _____(2) Number of months **your spouse** lived in NYC in 2013 _____**G** Enter your **2-character special condition code if applicable** (see instructions) _____If applicable, also enter your **second 2-character special condition code** _____**B** Did you **itemize** your deductions on your 2013 federal income tax return? Yes No **C** Can you be claimed as a dependent on another taxpayer's federal return? Yes No **H** Dependent exemption information

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mm-dd-yyyy)
CHARLES A	SIMON	Son	669-22-4825	02-29-2004
HENRY	SIMON	Son	669-30-1405	04-22-2006

If more than 9 dependents, mark an X in the box.

361001131022



Your social security number
106-50-1158

Federal income and adjustments

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

Whole dollars only	
1	45,000.
2	201.
3	159,176.
4	
5	
6	
7	-1,500.
8	
9	
10	
11	-106,398.

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

12	
13	
14	
15	
16	
17	96,479.
18	
19	96,479.

New York additions

- 20 Interest income on state and local bonds and obligations (but not those of NYS or its local governments)
- 21 Public employee 414(h) retirement contributions from your wage and tax statements
- 22 New York's 529 college savings program distributions
- 23 Other A-11
- 24 Add lines 19 through 23

20	
21	
22	
23	1,000.
24	97,479.

New York subtractions

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

25	
26	
27	
28	2.
29	
30	
31	
32	2.
33	97,477.

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Standard deduction or itemized deduction

34 Enter your standard deduction (from table below) or your itemized deduction (from schedule below)

Mark an X in the appropriate box: Standard - or - Itemized

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)

36 Dependent exemptions

37 Taxable income (subtract line 36 from line 35)

34	103,920.
35	
36	2,000.
37	

◀ or ▶

New York State standard deduction table	
Filing status (from the front page)	Standard deduction (enter on line 34 above)
① Single and you marked item C Yes	\$ 3,050
① Single and you marked item C No	7,700
② Married filing joint return	15,400
③ Married filing separate return	7,700
④ Head of household (with qualifying person)	10,800
⑤ Qualifying widow(er) with dependent child	15,400

New York State itemized deduction schedule	
1 Medical and dental expenses (federal Sch. A, line 4)	
2 Taxes you paid (federal Sch. A, line 9)	
3 Interest you paid (federal Sch. A, line 15)	
4 Gifts to charity (federal Sch. A, line 19)	
5 Casualty and theft losses (federal Sch. A, line 20)	
6 Job expenses/misc. deductions (federal Sch. A, line 27)	
7 Other misc. deductions (federal Sch. A, line 28)	
8 Enter amount from federal Schedule A, line 29	
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	
10 Subtract line 9 from line 8	
11 Addition adjustments	
12 Add lines 10 and 11	
13 Itemized deduction adjustment	
14 Subtract line 13 from line 12	
15 College tuition itemized deduction (see Form IT-272)	
16 New York State itemized deduction (add lines 14 and 15; enter on line 34 above)	
	103,920.

(continued on page 4)

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Tax computation, credits, and other taxes

38 Taxable income (from line 37 on page 3)	38	
39 NYS tax on line 38 amount	39	
40 NYS household credit	40	
41 Resident credit	41	
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42	
43 Add lines 40, 41, and 42	43	
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45	
46 Total New York State taxes (add lines 44 and 45)	46	

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

47 NYC resident tax on line 38 amount	47	
48 NYC household credit	48	
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49	
50 Part-year NYC resident tax (Form IT-360.1)	50	
51 Other NYC taxes (Form IT-201-ATT, line 34)	51	
52 Add lines 49, 50, and 51	52	
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	
55 Yonkers resident income tax surcharge	55	
56 Yonkers nonresident earnings tax (Form Y-203)	56	
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58	
59 Sales or use tax as reported on your original return (see instructions. Do not leave line 59 blank.)	59	56 .

Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)

60a Return a Gift to Wildlife	60a	
60b Missing/Exploited Children Fund	60b	
60c Breast Cancer Research Fund	60c	
60d Alzheimer's Fund	60d	
60e Olympic Fund	60e	
60f Prostate Cancer Research Fund	60f	
60g 9/11 Memorial	60g	
60h Volunteer Firefighting & EMS Recruitment Fund	60h	
60i Teen Health Education	60i	
60j Veterans Remembrance	60j	
60 Total voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)	60	
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61	56 .

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62 Enter amount from line 61

62

56.

Payments and refundable credits

63 Empire State child credit

64 NYS/NYC child and dependent care credit

65 NYS earned income credit (EIC)

66 NYS noncustodial parent EIC

67 Real property tax credit

68 College tuition credit

69 NYC school tax credit (also complete F on page 1)

70 NYC earned income credit

71 Other refundable credits (Form IT-201-ATT, line 18)

72 Total New York State tax withheld

73 Total New York City tax withheld

74 Total Yonkers tax withheld

75 Total estimated tax payments / Amount paid with Form IT-370

76 Amount paid with original return, plus additional tax paid
after your original return was filed (see instructions)

77 Total payments (add lines 63 through 76)

63	
64	
65	
66	
67	
68	
69	
70	
71	
72	2,139.
73	
74	
75	

76 9,028.

77 11,167.

78 Overpayment, if any, as shown on original return or previously adjusted by NY State (see instr.)

78

78a Amount from original Form IT-201, line 79 (see instructions)

78a

79 Subtract line 78 from line 77

79

11,167.

Your refund80 If line 79 is more than line 62, subtract line 62 from line 79 and indicate how you want your refundMark one refund choice: direct deposit (fill in line 82) -or- debit card -or- paper check

80 11,111.

Amount you owe81 If line 79 is less than line 62, subtract line 79 from line 62 (see instructions)

81

Direct deposit82 Account information for direct deposit (see instructions)Note: If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions) 82a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

82b Routing number 021000089

82c Account number 79830938

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83 Reason(s) for amending your return (mark an X in all applicable boxes; see instructions)

83a	Federal audit change (complete lines 84 through 91 below)	<input type="checkbox"/>	83b	Worthless stock/securities	<input type="checkbox"/>
83c	Claim of right	<input type="checkbox"/>	83e	Military	<input type="checkbox"/>
83f	Court ruling	<input type="checkbox"/>	83h	Treaties/visa	<input type="checkbox"/>
83i	Tax shelter transaction	<input type="checkbox"/>	83j	Credit claim	<input type="checkbox"/>
83l	Net operating loss (see instructions). Mark an X in the box	<input type="checkbox"/>	83k	Protective Claim (see instructions)	<input type="checkbox"/>
83m	Other. Mark an X in the box	<input checked="" type="checkbox"/>	See Statement 1		
83n	To report adjustments to partnership or S corporation income, gain, loss or deduction, provide the following information:				

Partnership S corporation

Name of partnership or S corporation	Identifying number	Principal business activity
Address of partnership or S corporation		



If you marked an X in box 83a above, you must complete lines 84 through 91 below. All others may skip lines 84 through 91 and go directly to the Third-party designee question. You must sign your amended return below.

84 Enter the date (mm-dd-yyyy) of the final federal determination

85 Do you concede the federal audit changes? (If No, explain below.)

Yes No

(Explain) _____

86 List federal changes

86a	<input type="text"/>
86b	<input type="text"/>
86c	<input type="text"/>
86d	<input type="text"/>
86e	<input type="text"/>

86a	<input type="text"/>
86b	<input type="text"/>
86c	<input type="text"/>
86d	<input type="text"/>
86e	<input type="text"/>

87 Net federal changes (increase or decrease)

88 Federal taxable income (mark an X in one box)

Per return Previously adjusted

89 Corrected federal taxable income

90 Federal credits disallowed

Earned income credit Amount disallowed Child care credit Amount disallowed

91 Federal penalties assessed

91a Fraud 91b Negligence 91c Other (explain below)

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

▼ Paid preparer must complete (see instr.) ▼		Date 08-25-2015
Preparer's signature Allan C Cohn CPA	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed) Cohn & Langer, CPAs	Preparer's PTIN or SSN P00447700	
Address 18 Blanche St Plainview NY 11803	Employer identification number 45-4014297	Mark an X if self-employed <input checked="" type="checkbox"/>
E-mail:		

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation BUSINESS OWNER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number
E-mail:	

See instructions for where to mail your return.

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2013

New York State Department of Taxation and Finance

Resident Itemized Deduction Schedule

IT-201-D

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number
CLAUDE A SIMON	106-50-1158

Whole dollars only

1 Medical and dental expenses (federal Schedule A, line 4)	
2 Taxes you paid (federal Schedule A, line 9)	
3 Interest you paid (federal Schedule A, line 15)	
4 Gifts to charity (federal Schedule A, line 19)	
5 Casualty and theft losses (federal Schedule A, line 20)	
6 Job expenses / miscellaneous deductions (federal Schedule A, line 27)	
7 Other miscellaneous deductions (federal Schedule A, line 28)	
8 Enter amount from federal Schedule A, line 29	
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions)	See Stmt 2
10 Subtract line 9 from line 8	
11 Addition adjustments (see instructions)	
12 Add lines 10 and 11	
13 Itemized deduction adjustment (see instructions)	
14 Subtract line 13 from line 12	
15 College tuition itemized deduction (see Form IT-272)	
16 New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)	

1	
2	354,668.
3	35,179.
4	3,761.
5	
6	54,396.
7	
8	448,004.

9	344,084.
10	103,920.
11	
12	103,920.
13	
14	103,920.
15	
16	103,920.

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New York Statements

Statement 1 - Form IT-201-X - Explanation of Other Changes

Description

NYS Municipal Bond Interest was included in NYS income in error
on original return

New York Statements

Statement 2 - Form IT-201-D - Subtraction Adjustments

Class Code	Description	Amount
	State/local/foreign taxes	\$ 344,084
Total		\$ 344,084

SCHEDULE B

(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)**Interest and Ordinary Dividends**

► Attach to Form 1040A or 1040.

OMB No. 1545-0074

2013Attachment
Sequence No. **08**

Name(s) shown on return

CLAUDE A SIMON**Part I****Interest**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

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 instructions on back and list this interest first. Also, show that buyer's social security number and address ►

**MORGAN STANLEY SB
TD AMERITRADE**

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

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

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ►
**MORGAN STANLEY
TD AMERITRADE**

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

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

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Part III**Foreign Accounts and Trusts**

(See instructions on back.)

7a At any time during 2013, 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

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1, 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, enter the name of the foreign country where the financial account is located ►

8 During 2013, 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 on back

Your social security number
106-50-1158

Amount

199**2****1****2****201****3****4****201**

Amount

159,079**97****5****6****159,176**

Yes

No

X**X**

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, 1040NR, or Form 1041.
►Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2013

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

CLAUDE A SIMON

106-50-1158

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C 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 2013 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X No
B	If "Yes," did you or will you file all required Forms 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

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

C

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

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		20,665	
4 Royalties received	4			
5 Advertising	5		2,412	
6 Auto and travel (see instructions)	6		50	
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9		3,383	
10 Legal and other professional fees	10	12,026	23,293	
11 Management fees	11		4,190	
12 Mortgage interest paid to banks, etc. (see instructions)	12		48,432	
13 Other interest	13			
14 Repairs	14		200	
15 Supplies	15			
16 Taxes	16	51,835	54	
17 Utilities	17		1,730	
18 Depreciation expense or depletion	18			
19 Other (list) ►	19	2,214	41,946	
20 Total expenses. Add lines 5 through 19. See Statement.	20	66,075	125,690	
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	-66,075	-105,025	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()

23a Total of all amounts reported on line 3 for all rental properties	23a	20,665	
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	48,432	
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	191,765	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()	
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 Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2013

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 from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

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 any amount is not at risk
A	FAIRLANE VRTX, INC	S		46-1575705	
B	VERATEX INC	S		13-2804148	
C					
D					

Passive Income and Loss		Nonpassive Income and Loss				
		(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A						6,286
B				112,684		
C						
D						
29a	Totals					6,286
b	Totals			112,684		
30	Add columns (g) and (j) of line 29a				30	6,286
31	Add columns (f), (h), and (i) of line 29b				31	(112,684)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32	-106,398

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. Enter the result here and include in the total on line 41 below		37

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

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

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 Form 1040, line 17, or Form 1040NR, line 18 ►	41
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 1120S), 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 page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR 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

Description	Gross Amount	Business Use Percentage	Net Amount
REAL ESTATE EXPENSE	\$ 668		\$ 668
RENT EXPENSE	<u>1,546</u>		<u>1,546</u>
Total	<u><u>2,214</u></u>		<u><u>2,214</u></u>

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
BANK CHARGES	\$ 71		\$ 71
ADMINISTRATIVE EXPENSES	2,405		2,405
GARBAGE SERVICE	250		250
MISCELLANEOUS	200		200
POSTAGE	49		49
RENT EXPENSE	<u>38,971</u>		<u>38,971</u>
Total	<u><u>41,946</u></u>		<u><u>41,946</u></u>