

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.

**COPY****IT-201-X****2013****Amended Resident Income Tax Return**

New York State • New York City • Yonkers

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 A		Your last name (for a joint return, enter spouse's name on line below) 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 NY		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

Whole dollars only

1	Wages, salaries, tips, etc.	45,000.
2	Taxable interest income	201.
3	Ordinary dividends	159,176.
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)	-1,500.
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)	-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 Identify:	
17	Add lines 1 through 11 and 13 through 16	96,479.
18	Total federal adjustments to income Identify:	
19	Federal adjusted gross income (subtract line 18 from line 17)	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 Identify: A-11	1,000.
24	Add lines 19 through 23	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	2.
29	Pension and annuity income exclusion	
30	New York's 529 college savings program deduction/earnings	
31	Other Identify:	
32	Add lines 25 through 31	2.
33	New York adjusted gross income (subtract line 32 from line 24)	97,477.

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Name(s) as shown on page 1
CLAUDE A SIMON

Your social security number
106-50-1158

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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)

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.

(continued on page 4)

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106-50-1158

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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Name(s) as shown on page 1
CLAUDE A SIMON

Your social security number
106-50-1158

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62 Enter amount from line 61

62 56.

Payments and refundable credits

63	Empire State child credit	63	
64	NYS/NYC child and dependent care credit	64	
65	NYS earned income credit (EIC)	65	
66	NYS noncustodial parent EIC	66	
67	Real property tax credit	67	
68	College tuition credit	68	
69	NYC school tax credit (also complete F on page 1)	69	
70	NYC earned income credit	70	
71	Other refundable credits (Form IT-201-ATT, line 18)	71	
72	Total New York State tax withheld	72	2,139.
73	Total New York City tax withheld	73	
74	Total Yonkers tax withheld	74	
75	Total estimated tax payments / Amount paid with Form IT-370	75	
76	Amount paid with original return, plus additional tax paid after your original return was filed (see instructions)	76	9,028.
77	Total payments (add lines 63 through 76)	77	11,167.

See Important information in
the instructions.

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 refund

80 If line 79 is more than line 62, subtract line 62 from line 79 and indicate how you want your refund

Mark one refund choice: ☒ direct deposit (fill in line 82) -or- ☐ debit card -or- ☐ paper check

80 11,111.

Amount you owe

81 If line 79 is less than line 62, subtract line 79 from line 62 (see instructions)

81

Direct deposit

82 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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Your social security number
106-50-1158

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) ☐ 83b Worthless stock/securities ☐
 83c Claim of right ☐ 83d Wages ☐ 83e Military ☐
 83f Court ruling ☐ 83g Workers' compensation ☐ 83h Treaties/visa ☐
 83i Tax shelter transaction ☐ 83j Credit claim ☐ 83k Protective Claim (see instructions) ☐
 83l Net operating loss (see instructions). Mark an X in the box ☐ and enter the year of the loss
 83m Other. Mark an X in the box ☒ and explain: 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
 (Explain) _____
 85 Do you concede the federal audit changes? (If No, explain below.) Yes ☐ No ☐

86 List federal changes

86a _____
 86b _____
 86c _____
 86d _____
 86e _____

86a	
86b	
86c	
86d	
86e	

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

87	
88	
89	

- 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	Designee's phone number	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date 08-25-2015
Preparer's signature Allan C Cohn CPA		Preparer's NYTPRN
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
E-mail:		Mark an X if self-employed <input checked="" type="checkbox"/>

▼ 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 CLAUDE A SIMON	Your social security number 106-50-1158
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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
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New York Statements

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

<u>Class Code</u>	<u>Description</u>	<u>Amount</u>
	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.

▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2013Attachment
Sequence No. **08**

Name(s) shown on return

CLAUDE A SIMON

Your social security number

106-50-1158**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**Amount****199****2****1**

- 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 ▶

2**201****3****4****201****Note.** If line 4 is over \$1,500, you must complete Part III.**Amount****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

159,079**97****5**

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

6**159,176****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

Yes**No****X****X**

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

Schedule B (Form 1040A or 1040) 2013

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

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 2013 that would require you to file Form(s) 1099? (see instructions)		Yes	<input checked="" type="checkbox"/> No
B If "Yes," did you or will you file all required Forms 1099?		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
A	1		365
B	1		365
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			
Expenses:				
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	<input type="checkbox"/>	46-1575705	<input type="checkbox"/>
B	VERATEX INC	S	<input type="checkbox"/>	13-2804148	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

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	-106,398
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

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

Federal Schedule E, Line 19 - Other Expenses

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