

Form 1040 U.S. Individual Income Tax Return

2021

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying one box. 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.	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.
City, town or post office. If you have a foreign address, also complete spaces below CALICOON		State NY	ZIP code 12723
Foreign country name	Foreign province/state/county	Foreign postal code	<input type="checkbox"/> You <input type="checkbox"/> Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?

 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, 1957 Are blind Spouse: Was born before January 2, 1957 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ 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"/>	<input type="checkbox"/>
	HENRY SIMON	669-30-1405	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Attach Sch.B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1 50,000
	2a Tax-exempt interest	2b 963
	3a Qualified dividends	3b 1,562
	4a IRA distributions	4b
	5a Pensions and annuities	5b
	6a Soc. sec. ben.	6b
Standard Deduction for -	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	7 -1,500
• Single or Married filing separately, \$12,550	8 Other income from Schedule 1, line 10	8 -207,273
• Married filing jointly or Qualifying widow(er), \$25,100	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 -156,248
• Head of household, \$18,800	10 Adjustments to income from Schedule 1, line 26	10 0
• If you checked any box under Standard Deduction, see instructions.	11 Subtract line 10 from line 9. This is your adjusted gross income	11 -156,248
	12a Standard deduction or itemized deductions (from Schedule A)	12a 13,900
	b Charitable contributions if you take the standard deduction (see instructions)	12b 300
	c Add lines 12a and 12b	12c 14,200
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13
	14 Add lines 12c and 13	14 14,200
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15 0

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

Form 1040 (2021)

Form 1040 (2021) **CLAUDE A SIMON****106-50-1158** Page 2

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0		
17	Amount from Schedule 2, line 3	17			
18	Add lines 16 and 17	18	0		
19	Nonrefundable 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		
25	Federal income tax withheld from:	25a	9,284		
a	Form(s) W-2	25b			
b	Form(s) 1099	25c			
c	Other forms (see instructions)	25d	9,284		
d	Add lines 25a through 25c	26			
26	2021 estimated tax payments and amount applied from 2020 return	27a			
27a	Earned income credit (EIC)	27a			
Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ► <input type="checkbox"/>					
b	Nontaxable combat pay election	27b			
c	Prior year (2019) earned income	27c			
28	Refundable child tax credit or additional child tax credit from Sch. 8812	28	6,000		
29	American opportunity credit from Form 8863, line 8	29			
30	Recovery rebate credit. See instructions	30	0		
31	Amount from Schedule 3, line 15	31			
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	6,000		
33	Add lines 25d, 26, and 32. These are your total payments	33	15,284		
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	15,284		
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ► <input type="checkbox"/>	35a	15,284		
►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 2022 estimated tax ► 36	37			
Amount You Owe	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, 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.				
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation REAL ESTATE	If the IRS sent you an Identity Protection PIN, enter it here (see instr.) ►	
►	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			
Paid Preparer	Preparer's name Arthur Langer CPA	Preparer's signature Arthur Langer CPA	Date 02/17/23	PTIN P01396073	Check if: <input checked="" type="checkbox"/> Self-employed
Use Only	Firm's name ► Arthur Langer CPA PC			Phone no. 516-702-3002	
	52 Clubhouse Circle			Firm's EIN ► 81-4277329	
Firm's address ► Melville NY 11747					

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2021)

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

OMB No. 1545-0074

2021Attachment
Sequence No. 01

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

CLAUDE A SIMON

Your social security number

106-50-1158

► Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/Form1040 for instructions and the latest information.

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	
3	Business income or (loss). Attach Schedule C	4	
4	Other gains or (losses). Attach Form 4797	5	-19,284
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	6	
6	Farm income or (loss). Attach Schedule F	7	
7	Unemployment compensation		
8	Other income:	See Stmt 1	
a	Net operating loss	8a (187,989)	
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d ()	
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	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	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ►	8z	
9	Total other income. Add lines 8a through 8z	9	-187,989
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-207,273

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

Schedule 1 (Form 1040) 2021

SCHEDULE D
(Form 1040)
Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2021Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMONYour 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 . . .	27,407	26,826	469	1,050
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	(218,918)
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	-217,868

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 . . .	9,365	17,099	0	-7,734
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	(5,175)
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	-12,909

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

Schedule D (Form 1040) 2021

CLAUDE A SIMON

Schedule D (Form 1040) 2021

106-50-1158

Page 2

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-230,777
	<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 Forms 1040 and 1040-SR, 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:		
	<ul style="list-style-type: none"> The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) 	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 Forms 1040 and 1040-SR, line 16.		
	<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2021

Attachment
Sequence No. **12A**

Department of the Treasury
Internal Revenue Service

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Social security number or taxpayer identification number
106-50-1158

CLAUDE A. SIMON

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

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

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

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

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

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

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

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) ►

27,407 **26,826** **469** **1,050**

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 (2021)

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

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

2021Attachment 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 2021 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 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)	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	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	48,000	133,703	15,900
4 Royalties received	4			

Expenses:				
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5 Advertising	5			
6 Auto and travel (see instructions)	6		3,543	
7 Cleaning and maintenance	7			14,435
8 Commissions	8			
9 Insurance	9	1,145	8,523	
10 Legal and other professional fees	10	750	7,689	
11 Management fees	11		13,250	
12 Mortgage interest paid to banks, etc. (see instructions)	12		34,028	1,053
13 Other interest	13			
14 Repairs	14		20,717	450
15 Supplies	15			
16 Taxes	16	12,857	79,820	6,920
17 Utilities	17	3,621	7,543	
18 Depreciation expense or depletion	18			
19 Other (list) ► See Statement 2,3	19	29,284	36,584	
20 Total expenses. Add lines 5 through 19	20	47,657	211,697	22,858
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	343	-77,994	-6,958
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(343)	0	0

23a Total of all amounts reported on line 3 for all rental properties	23a	197,603		
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	35,081		
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	282,212		

24 Income. Add positive amounts shown on line 21. Do not include any losses	24		343	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(343)	
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.
DAA

Schedule E (Form 1040) 2021

Schedule E (Form 1040) 2021

Attachment Sequence No. 13

Page 2

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									19,284

30 Add columns (h) and (k) of line 29a		30
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31 Add columns (g), (i), and (j) of line 29b		31
---	--	-----------

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31		32
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19,284**-19,284****Part III Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
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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	

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
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)**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
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39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below		39
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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
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-19,284

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
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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
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Form **1116**Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

OMB No. 1545-0121

2021Attachment
Sequence No. **19**

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

► Go to www.irs.gov/Form1116 for instructions and the latest information.

Name

Identifying number as shown on page 1 of your tax return

CLAUDE A SIMON**106-50-1158**Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a <input type="checkbox"/> Section 951A category income	c <input checked="" type="checkbox"/> Passive category income	e <input type="checkbox"/> Section 901(j) income	g <input type="checkbox"/> Lump-sum distributions
b <input type="checkbox"/> Foreign branch category income	d <input type="checkbox"/> General category income	f <input type="checkbox"/> 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)

i 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	C	
	ASIA			
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
b dividends 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"/>	1,562			1a 1,562
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)	13,900			
b Other debts (attach stmt.)				
c Add lines 3a and 3b	13,900			
d Gross foreign source income (see instructions)	1,562			
e Gross income from all sources (see instructions)	63,263			
f Divide line 3d by line 3e (see instructions)	0.0247			
g Multiply line 3c by line 3f	343			
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	343			6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 1,219

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	Taxes withheld at source on:		(p) Other foreign taxes paid or accrued	Taxes withheld at source on:		(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(k) <input type="checkbox"/> Accrued	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(q) Dividends	(r) Rents and royalties	(s) Interest	
A 1099 Tax						104			104
B									
C									

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ► 8 104

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2021)

CLAUDE A SIMON

106-50-1158

Page 2

Form 1116 (2021)

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	104	
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	10	926	
	(If your income was section 951A category income (box a above Part I), leave line 10 blank.)			
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	1,219	
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	1,219	
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	18	-170,448	
	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	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	20		
	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.			
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)**Credits for Qualifying Children
and Other Dependents**1040
1040-SR
1040-NR

8812

OMB No. 1545-0074

2021Attachment
Sequence No. 47Department of the Treasury
Internal Revenue Service (99)► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

CLAUDE A SIMONYour social security number
106-50-1158**Part I-A 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	-156,248
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		
3	Add lines 1 and 2d	3	-156,248
4a	Number of qualifying children under age 18 with the required social security number	4a	2
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	
c	Subtract line 4b from line 4a	4c	2
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	6,000
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	
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 4a.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	6,000
9	Enter the amount shown below for your filing status.	9	200,000
<ul style="list-style-type: none"> • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 			
10	Subtract line 9 from line 3.	10	0
<ul style="list-style-type: none"> • 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. 			
11	Multiply line 10 by 5% (0.05)	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	6,000
13	Check all the boxes that apply to you (or your spouse if married filing jointly).		
<input checked="" type="checkbox"/> A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021			
<input type="checkbox"/> B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021			

Part I-B Filers Who Check a Box on Line 13**Caution:** If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	6,000
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	6,000
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	0
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	6,000
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	6,000

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

Schedule 8812 (Form 1040) 2021

CLAUDE A SIMON

Schedule 8812 (Form 1040) 2021

106-50-1158Page **2****Part I-C Filers Who Do Not Check a Box on Line 13****Caution:** If you checked a box on line 13, do not complete Part I-C.

15a Enter the amount from the **Credit Limit Worksheet A**

b Enter the smaller of line 12 or line 15a

Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.

1. You are not filing Form 2555.
2. Line 4a is more than zero.
3. Line 12 is more than line 15a.

c If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-

d Add lines 15b and 15c

e Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-

Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.

f Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III

g Enter the smaller of line 15b or line 15f. **This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**

h Subtract line 15g from line 15f. **This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**

15a
15b
15c
15d
15e
15f
15g
15h

Part II-A Additional Child Tax Credit (use only if completing Part I-C)**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27

b Number of qualifying children under 18 with the required social security number: _____ x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27

TIP: The number of children you use for this line is the same as the number of children you used for line 4a.

17 Enter the **smaller** of line 16a or line 16b

18a Earned income (see instructions)

b Nontaxable combat pay (see instructions)

18b

19 Is the amount on line 18a more than \$2,500?

No. Leave line 19 blank and enter -0- on line 20.

Yes. Subtract \$2,500 from the amount on line 18a. Enter the result

19

20 Multiply the amount on line 19 by 15% (0.15) and enter the result

Next. On line 16b, is the amount \$4,200 or more?

No. If line 20 is zero, enter -0- on line 15c; Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

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

16a
16b
17
18a
19
20

Part II-B Certain Filers Who Have Three or More Qualifying Children

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

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

23 Add lines 21 and 22

24 **1040 and**
1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 
1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.

25 Subtract line 24 from line 23. If zero or less, enter -0-

26 Enter the **larger** of line 20 or line 25

Next, enter the **smaller** of line 17 or line 26 on line 27.

21
22
23
24
25
26

Part II-C Additional Child Tax Credit

27 Enter this amount on line 15c

27

CLAUDE A SIMON

Schedule 8812 (Form 1040) 2021

106-50-1158

Page 3

Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a Enter the amount from line 14f or line 15e, whichever applies

 b Enter the amount from line 14e or line 15d, whichever applies

29 Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax

30 Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line

Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.

31 Enter the smaller of line 4a or line 30

32 Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33

33 Enter the amount shown below for your filing status.

- Married filing jointly or Qualifying widow(er)—\$60,000
- Head of household—\$50,000
- All other filing statuses—\$40,000

34 Subtract line 33 from line 3. If zero or less, enter -0-

35 Enter the amount from line 33

36 Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000

37 Multiply line 32 by \$2,000

38 Multiply line 37 by line 36

39 Subtract line 38 from line 37

40 Subtract line 39 from line 29. If zero or less, enter -0-. **This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19**

28a	
28b	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	

Schedule 8812 (Form 1040) 2021

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

► Attach to your tax return.

OMB No. 1545-0191

2021Attachment
Sequence No. **51**

Name(s) shown on return

CLAUDE A SIMON

Identifying number

106-50-1158**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2021 (see instructions)	1	1,571
2 Disallowed investment interest expense from 2020 Form 4952, line 7	2	2,762
3 Total investment interest expense. Add lines 1 and 2	3	4,333

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	2,525	
4b Qualified dividends included on line 4a	4b	1,395	
c Subtract line 4b from line 4a	4c	1,130	
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e		
f Subtract line 4e from line 4d	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g		
h Investment income. Add lines 4c, 4f, and 4g	4h	1,130	
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	1,130	

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	3,203
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	1,130

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2021)

Form **4952**Department of the Treasury
Internal Revenue Service
(99)**Alt. Min. Tax**
Investment Interest Expense Deduction► Go to www.irs.gov/Form4952 for the latest information.
► Attach to your tax return.

OMB No. 1545-0191

2021Attachment
Sequence No. **51**

Name(s) shown on return

CLAUDE A SIMON

Identifying number

106-50-1158**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2021 (see instructions)	1	1,571
2 Disallowed investment interest expense from 2020 Form 4952, line 7	2	2,728
3 Total investment interest expense. Add lines 1 and 2	3	4,299

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	2,525	
4b Qualified dividends included on line 4a	4b	1,395	
c Subtract line 4b from line 4a	4c	1,130	
d Net gain from the disposition of property held for investment	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e		
f Subtract line 4e from line 4d	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g		
h Investment income. Add lines 4c, 4f, and 4g	4h	1,130	
5 Investment expenses (see instructions)	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	1,130	

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	3,169
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	1,130

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2021)

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

OMB No. 1545-2294

2021Attachment
Sequence No. **55**

Name(s) shown on return

CLAUDE A SIMONYour 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 \$164,900 (\$164,925 if married filing separately; \$329,800 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	SIMONS HK PROPERTIES LLC	106-50-1158	343
ii	FAIRLANE VRTX, INC	46-1575705	-19,284
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-18,941
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0
11	Taxable income before qualified business income deduction (see instructions)	11	-170,448
12	Net capital gain (see instructions)	12	1,395
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0
14	Income limitation. Multiply line 13 by 20% (0.20)	14	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)	15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(18,941)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

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

Form **8995** (2021)

Form **8867**

(Rev. December 2021)

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

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

CLAUDE A SIMON

Taxpayer identification number

106-50-1158

Enter preparer's name and PTIN

Arthur Langer CPA**P01396073****Part I Due Diligence Requirements**Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

- 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.)
- 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 that provides the same information, and all related forms and schedules for each credit claimed?
- 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.
 - 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)
- 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.)
- a Did you make reasonable inquiries to determine the correct, complete, and consistent information?
- 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.)

- 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)

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?
- 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.)**
 - a Did you complete the required recertification Form 8862?
 - 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 12-2021)

CLAUDE A SIMON

106-50-1158

Page 2

Form 8867 (Rev. 12-2021)

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

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.)**

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?

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)?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<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.)

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?

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?

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?

Yes	No	N/A
<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	
<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.)

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?

Yes	No
<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.)

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?

Yes	No
<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).

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form 8867 (Rev. 12-2021)

Form **7203**(December 2021)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

► Attach to your tax return.
► Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name(s) shown on return

CLAUDE A SIMON

Name of S corporation

FAIRLANE VRTX, INC

Stock block (see instructions) ►

Identifying number

106-50-1158

Employer identification number

46-1575705**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	150,000
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	
3b	Net rental real estate income (enter losses in Part III)	3b	
3c	Other net rental income (enter losses in Part III)	3c	
3d	Interest income	3d	
3e	Ordinary dividends	3e	
3f	Royalties	3f	
3g	Net capital gains (enter losses in Part III)	3g	
3h	Net section 1231 gain (enter losses in Part III)	3h	
3i	Other income (enter losses in Part III)	3i	
3j	Excess depletion adjustment	3j	
3k	Tax-exempt income	3k	
3l	Recapture of business credits	3l	
3m	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	150,000
6	Distributions (excluding dividend distributions)	6	
	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.		
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	150,000
8a	Nondeductible expenses	8a	
8b	Depletion for oil and gas	8b	
8c	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	150,000
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	19,284
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	19,284
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	130,716

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

Description	Debt 1	Debt 2	Debt 3	Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine 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. Combine lines 18 and 19				

For Paperwork Reduction Act Notice, see separate instructions.

Form **7203** (12-2021)

CLAUDE A SIMON

106-50-1158

Form 7203 (12-2021)

Page 2

Part II Shareholder Debt Basis (continued)

Section B—Adjustments to Debt Basis

	Description	Debt 1	Debt 2	Debt 3	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. Combine 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	(b) 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	19,284		19,284		
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. Combine 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	19,284		19,284		

Form 7203 (12-2021)

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

Name(s) shown on return

Passive Activity Loss Limitations

OMB No. 1545-1008

2021Attachment
Sequence No. **858**► Go to www.irs.gov/Form8582 for instructions and the latest information.**CLAUDE A SIMON****106-50-1158****Part I 2021 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))
 1b Activities with net loss (enter the amount from Part IV, column (b))
 1c Prior years' unallowed losses (enter the amount from Part IV, column (c))
 d Combine lines 1a, 1b, and 1c

1a	343
1b	84,952
1c	298,986

1d **-383,595****All Other Passive Activities**

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

2a	
2b	
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 **-383,595**

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
 5 Enter \$150,000. If married filing separately, see instructions
 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.
 7 Subtract line 6 from line 5
 8 Multiply line 7 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions
 9 Enter the **smaller** of line 4 or line 8

4	383,595
5	
6	0
7	

8 **0**

10 Add the income, if any, on lines 1a and 2a and enter the total
 11 **Total losses allowed from all passive activities for 2021.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return

10 **343**
11 **343****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	343	84,952	298,986		

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2021)

CLAUDE A SIMON

106-50-1158

Form 8582 (2021)

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	86,906	0.2266	86,906
CHARLES HENRY PROPERTIES LLC	Sch E1	289,731	0.7553	289,731
10 PARK AVE	Sch E1	6,958	0.0181	6,958
Total		383,595	1.00	383,595

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	87,249	86,906	343
CHARLES HENRY PROPERTIES LLC	Sch E1	289,731	289,731	
10 PARK AVE	Sch E1	6,958	6,958	
Total		383,938	383,595	343

Form 8582 (2021)

Federal Statements

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

Description	Amount
2016 Net Operating Loss	\$ 143,697
2017 Net Operating Loss	44,292
NOL Carryovers after 2017	3,522
NOL Limitation Adjustment	-3,522
Total	\$ <u>187,989</u>

Federal Statements

SIMONS HK PROPERTIES LLC

Statement 2 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 28,755		\$ 28,755
PROFESSIONAL FEES			
PRMOTONAL EXPENSE	304		304
BANK CHARGES	225		225
Total	\$ <u>29,284</u>		\$ <u>29,284</u>

CHARLES HENRY PROPERTIES LLC

Statement 3 - Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 20,000		\$ 20,000
ADMINISTRATIVE EXPENSES	10,498		10,498
PROMOTIONAL EXPENSE	4,377		4,377
WATER & SEWER	397		397
EXTERMINATOR	1,089		1,089
POSTAGE & DELIVERY			
BANK CHARGES	210		210
DUES & SUBSCRIPTION	13		13
Total	\$ <u>36,584</u>		\$ <u>36,584</u>

Federal Statements**Statement 4 - Schedule E, Page 2, Line 28**

Name	P S	For Ptr	EIN	Basis Required	Comp Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
FAIRLANE VRTX, INC	S		46-1575705	X		\$	\$	\$ 19,284	\$	\$
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							
Total						\$ 0	\$ 0	\$ 19,284	\$ 0	\$ 0

Federal Statements

Passive Income

Form 1116, Line 10 - Carryback or Carryover

Year	Fgn Taxes Pd/Accrued	Limit	Available to Carryover
2011	\$ 41	\$ 752	
2012	117		
2013			
2014	35		35
2015	112		112
2016	150		150
2017	254		254
2018	272		272
2019			
2020	103		103
Carryback to 2021			
Total			\$ <u>926</u>

Federal Statements

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

Description

	<u>Current Year Net Income</u>	<u>Current Year Net Loss</u>	<u>Prior Year Unallowed Loss</u>	<u>Overall Gain</u>	<u>Overall Loss</u>
SIMONS HK PROPERTIES LLC	\$ 343	\$	\$ 87,249	\$	\$ 86,906
CHARLES HENRY PROPERTIES LLC		77,994	211,737		289,731
10 PARK AVE		6,958			6,958
Total	\$ <u><u>343</u></u>	\$ <u><u>84,952</u></u>	\$ <u><u>298,986</u></u>		

**SCHEDULE B
(Form 1116)**

(December 2021)

Department of the Treasury
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year **2021**, 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 SIMONIdentifying 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 distributionsb 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 6 of the worksheet in the instructions)				35	112	150	297
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	297
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	297

For Paperwork Reduction Act Notice, see the Instructions for Form 1116.

DAA

Schedule B (Form 1116) (12-2021)

Schedule B (Form 1116) (12-2021) **CLAUDE A SIMON****106-50-1158**Page **2**

	(viii) Foreign Tax Carryover Reconciliation (continued)	(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 6 of the worksheet in the instructions)		297	254	272		103	926
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.		297	254	272		103	926
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						104	104
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.		297	254	272		103	104
								1,030

Schedule B (Form 1116) (12-2021)



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, 2021, through December 31, 2021, 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, page 12) (number and street or PO Box)				Apartment number	New York State county of residence
71 TONJES ROAD					Sullivan
City, village, or post office		State	ZIP code	Country	School district name
CALlicoon		NY	12723		Monticello
Taxpayer's permanent home address (see instructions, page 12) (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		Decedent information	

A Filing status

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

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

B Did you itemize your deductions on
your 2021 federal income tax return? Yes No

C Can you be claimed as a dependent
on another taxpayer's federal return? Yes No



D1 Did you have a financial account located in a
foreign country? (see page 13) Yes No

D2 Were you required to report any nonqualified
deferred compensation, as required by IRC § 457A,
on your 2021 federal return? (see page 13) Yes No

E (1) Did you or your spouse **Maintain living
quarters in NYC** during 2021? (see page 13) Yes No
(2) Enter the number of days spent in NYC in 2021
(any part of a day spent in NYC is considered a day)

**F NYC residents and NYC part-year
residents only** (see page 13):

(1) Number of months **you** lived in NYC in 2021

(2) Number of months **your spouse** lived in NYC in 2021

G Enter your **2-character special condition
code(s) if applicable** (see page 13)

H Dependent information (see page 14)

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.

201001211022



For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Federal income and adjustments (see page 14)

- 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, 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	50000 .00
2	963 .00
3	1562 .00
4	.00
5	.00
6	.00
7	-1500 .00
8	.00
9	.00
10	.00
11	-19284 .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)
- 14 Unemployment compensation
- 15 Taxable amount of Social Security benefits (also enter on line 27)
- 16 Other income (see page 14) **Identify:** See Statement 1
- 17 Add lines 1 through 11 and 13 through 16
- 18 Total federal adjustments to income (see page 14) **Identify:**
- 19 Federal adjusted gross income (subtract line 18 from line 17)
- 19a Recomputed federal adjusted gross income (see page 14, Line 19a worksheet)

13	.00
14	.00
15	.00
16	-187989 .00
17	-156248 .00
18	.00
19	-156248 .00
19a	-156248 .00

New York additions (see page 15)

- 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 (see page 15)
- 22 New York's 529 college savings program distributions (see page 15)
- 23 Other (Form IT-225, line 9)
- 24 Add lines 19a through 23

20	.00
21	.00
22	.00
23	170448 .00
24	14200 .00

New York subtractions (see page 16)

- 25 Taxable refunds, credits, or offsets of state & local income taxes (from line 24) **25** .00
- 26 Pensions of NYS & local governments & the federal government (see page 16) **26** .00
- 27 Taxable amount of Social Security benefits (from line 15) **27** .00
- 28 Interest income on U.S. government bonds **28** .00
- 29 Pension and annuity income exclusion (see page 17) **29** .00
- 30 New York's 529 college savings program deduction/earnings **30** .00
- 31 Other (Form IT-225, line 18) **31** .00
- 32 Add lines 25 through 31
- 33 New York adjusted gross income (subtract line 32 from line 24)

32	.00
33	14200 .00

Standard deduction or itemized deduction (see page 19)

- 34 Enter your **standard deduction** (table on page 19) or your **itemized deduction** (from Form IT-196)
 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 (enter the number of dependents listed in item H; see page 19)
- 37 **Taxable income** (subtract line 36 from line 35)

34	15245 .00
35	.00
36	2 000.00
37	.00



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

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

Your Social Security number
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 (see page 20)	39	.00
40 NYS household credit (page 20, table 1, 2, or 3)	40	60.00
41 Resident credit (see page 21)	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 (see page 21)	47	.00
47a NYC resident tax on line 47 amount (see page 21)	47a	.00
48 NYC household credit (page 21)	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 (see page 24)	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
59 Sales or use tax (see page 25; do not leave line 59 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

See instructions on pages 21 through 24 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.



Your Social Security number	
106501158	

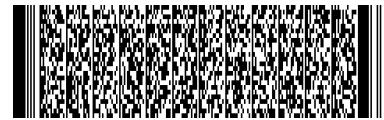
62 Enter amount from line 61

62

3.00

Payments and refundable credits (see pages 26 through 29)

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	2482.00
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



If applicable, complete **Form(s) IT-201** and/or **IT-1099-R** and submit them with your return (see page 11).

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

76 Total payments (add lines 63 through 75) 76 2812.00

Your refund, amount you owe, and account information (see pages 30 through 32)

77 Amount overpaid (if line 76 is **more than** line 62, subtract line 62 from line 76; see page 30) 77 2809.00

78 Amount of line 77 available for refund (subtract line 79 from line 77) 78 2809.00

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

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 2809.00

Mark one refund choice: **direct deposit** to checking or **paper check**
savings account (fill in line 83) - or -

79 Amount of line 77 that you want applied to your 2022 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 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; see page 31) 81 .00

82 Other penalties and interest (see page 31) 82 .00

83 Account information for direct deposit or electronic funds withdrawal (see page 32).

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 (see pg. 32)

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 (see page 32) Date Amount .00

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

▼ Paid preparer must complete▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code	03
Preparer's signature	Preparer's printed name			
Arthur Langer CPA	Arthur Langer CPA			
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN			
Arthur Langer CPA PC	P01396073			
Address	Employer identification number			
52 Clubhouse Circle Melville NY 11747	814277329			
Date	02172023			

▼ 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.

201004211022



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

IT-196

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

Name(s) as shown on your Form IT-201 or IT-203	Your Social Security number
CLAUDE A SIMON	106501158

Medical and dental expenses (see instructions)**Caution:** Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses	1 .00
2 Enter amount from Form IT-201 or IT-203, line 19a ..	2 .00
3 Multiply line 2 by 10% (0.10)	3 .00
4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank)	4 .00

Taxes you paid (see instructions)

5 State and local (Mark an X in only one box)	
a <input checked="" type="checkbox"/> Income taxes - or - b <input type="checkbox"/> General sales tax	2513.00
6 State and local real estate taxes	14115.00
7 State and local personal property taxes00
8 Other taxes. List type and amount00
9 Add lines 5 through 8	9 16628.00

Interest you paid (see instructions)

10 Home mortgage interest and points reported to you on federal Form 1098	10 .00
11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address	11 .00
12 Points not reported to you on federal Form 1098	12 .00
13 Reserved	13 .00
14 Investment interest	14 1130.00
15 Add lines 10 through 14	15 1130.00

Gifts to charity (see instructions)

16 Gifts by cash or check	16 .00
16a Qualified contributions included in line 16	16a .00
17 Other than by cash or check	17 .00
18 Carryover from prior year	18 .00
19 Add lines 16, 17, and 18	19 .00

NO HANDWRITTEN ENTRIES ON THIS FORM



196001211022



Your Social Security number
106501158

Casualty and theft losses

20 Casualty or theft loss(es) other than federal qualified disaster losses (see *instructions*) **20**00

Job expenses and certain miscellaneous deductions (see *instructions*)

21 Unreimbursed employee expenses – job travel, union dues, etc.

21	.00
-----------	-----

22 Job related education expenses

22	.00
-----------	-----

23 Tax preparation fees

23	.00
-----------	-----

24 Other expenses – investment, safe deposit box, etc. List type and amount _____

24	.00
-----------	-----

25 Add lines 21 through 24

25	.00
-----------	-----

26 Enter amount from Form IT-201 or IT-203, line 19a

26	.00
-----------	-----

27 Multiply line 26 by 2% (0.02)

27	.00
-----------	-----

28 Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank) **28**00

Other itemized deductions

29 Gambling losses (see *instructions*)

29	.00
-----------	-----

30 Casualty and theft losses of income-producing property (see *instructions*)

30	.00
-----------	-----

31 Federal estate tax on income in respect of a decedent (see *instructions*)

31	.00
-----------	-----

32 Deduction for amortizable bond premiums (see *instructions*)

32	.00
-----------	-----

33 An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument

33	.00
-----------	-----

34 Deduction for repayment of amounts under a claim of right if over \$3000 (see *instructions*)

34	.00
-----------	-----

35 Certain unrecovered investments in a pension (see *instructions*)

35	.00
-----------	-----

36 Impairment-related work expenses of a disabled person (see *instructions*)

36	.00
-----------	-----

37 Federal qualified disaster loss (see *instructions*)

37	.00
-----------	-----

38 Other itemized deductions from partnerships (see *instructions*)

38	.00
-----------	-----

39 Add lines 29 through 38

39	.00
-----------	-----

Total itemized deductions (see *instructions*)

Is Form IT-201 or IT-203, line 19a, over \$169,400? (Mark an **X** in the appropriate box)

If **No**, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

If **Yes**, your deduction may be limited. See the *Line 40, Total itemized deductions worksheet*, in the instr. to compute the amount to enter on line 40.

40

40	17758.00
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NO HANDWRITTEN ENTRIES ON THIS FORM



196002211022



Your Social Security number

106501158

Adjustments (see instructions)

41 State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions)

42 Subtract line 41 from line 40 (see instructions)

43 College tuition itemized deduction (Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions)

44 Addition adjustments (see instructions)

45 Add lines 42, 43, and 44

46 Itemized deduction adjustment (see instructions)

47 Subtract line 46 from line 45 (see instructions)

48 College tuition itemized deduction (Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272, Claim for College Tuition Credit or Itemized Deduction) (see instructions)

49 **New York State itemized deduction** (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions)

41	2513.00
42	15245.00
43	.00
44	.00
45	15245.00
46	.00
47	15245.00
48	.00
49	15245.00

NO HANDWRITTEN ENTRIES ON THIS FORM



196003211022





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.

Step 1 – Enter identifying information

Your name as shown on return	Your Social Security number (SSN)
CLAUDE A SIMON	106501158
Spouse's name	Spouse's SSN
	149463469

Step 2 – Determine eligibility

1 Were you (and your spouse if filing a joint New York State return) New York State residents for **all** of 2021? 1 Yes No

If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.

2 Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents in 2021? 2 Yes No

3 Is your NY recomputed federal adjusted gross income on Form IT-201, line 19a (*see instructions*)
– \$110,000 or less and your filing status is ② married filing joint return;
– \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying widow(er); **or**
– \$55,000 or less and your filing status is ③ married filing separate return? 3 Yes No

If you marked an **X** in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.

4 Enter the number of children who qualify for the **federal** child tax credit, additional child tax credit, or credit for other dependents (*see instructions*) 4 1

5 Enter the number of children from line 4 that were **at least four but less than 17** years of age on December 31, 2021 5 1

If you entered **0** on line 5, **stop**; you do not qualify for this credit. (*see instructions*)

Step 3 – Enter child information

List below the name, SSN or individual taxpayer identification number (ITIN), and date of birth for each child included on line 4.

First name	MI	Last name	Suffix	SSN or ITIN	Date of birth (mmddyyyy)
HENRY		SIMON		669301405	04222006

Use Form IT-213-ATT if you have additional children to report (*see instructions*).

213001211022



NO HANDWRITTEN ENTRIES ON THIS FORM

Step 4 – Compute credit

If you answered **Yes** to question 2, you must complete Worksheet A **or** B **and** Worksheet C beginning on page 2 of the instructions before you continue with line 6.

If you answered **No** to question 2, skip lines 6 through 12, and enter **0** on line 13; continue with line 14.

Whole dollars only

6 Enter the amount from Worksheet A, line 10 or Worksheet B, line 13 (see instructions) **6**

7 Enter your additional child tax credit amount from Worksheet C (see instructions) **7**

8 Add lines 6 and 7 **8**

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**

10 Divide line 8 by line 9 **10**

11 Enter the number of children from line 5 **11**

12 Multiply line 10 by line 11 **12**

13 Multiply line 12 by 33% (.33) **13**

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**

15 Multiply line 14 by 100 **15**

16 Empire State child credit (enter the amount from line 13 or line 15, whichever is greater) **16**

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

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

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

NO HANDWRITTEN ENTRIES ON THIS FORM





Department of Taxation and Finance

New York State Modifications

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

IT-225

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	170148.00	.00
1c	A-	.00	.00
1d	A-	.00	.00
1e	A-	.00	.00
1f	A-	.00	.00
1g	A-	.00	.00

2 Total (add column A, lines 1a through 1g)

2 170448.00

3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any

3 .00

4 Add lines 2 and 3

4 170448.00

Part 2 – Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter EA-113

Form IT-203 filers: do not enter EA-113

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

5 New York State additions

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

6 Total (add column A, lines 5a through 5g)

6 .00

7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any

7 .00

8 Add lines 6 and 7

8 .00

9 Total additions (add lines 4 and 8; see instructions)

9 170448.00

(continued)



225001211022



NO HANDWRITTEN ENTRIES ON THIS FORM

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





Department of Taxation and Finance

New York State Adjustments due to Decoupling from the IRC

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

IT-558

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

Complete all parts that apply to you; see instructions (Form IT-558-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an **X** in the box identifying the return you are filing: IT-201 IT-203 IT-204 IT-205

Schedule A – New York State addition adjustments to recompute federal amounts (enter whole dollars only)

Part 1 – Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A - 005	187989.00	187989.00
1b	A -	.00	.00
1c	A -	.00	.00
1d	A -	.00	.00
1e	A -	.00	.00
1f	A -	.00	.00
1g	A -	.00	.00

2 Total (add column A, lines 1a through 1g)	2	187989.00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-558, if any	3	.00

4 Add lines 2 and 3	4	187989.00
---------------------------	---	-----------

Part 2 – Partnerships, shareholders, and beneficiaries

5 New York State additions

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

6 Total (add column A, lines 5a through 5g)	6	.00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-558, if any	7	.00

8 Add lines 6 and 7	8	.00
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9 Total additions (add lines 4 and 8; see instructions)	9	187989.00
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(continued)



558001211022



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

	Number	A - Total amount	B - NYS allocated amount
10a	S - 004	187989.00	187989.00
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 187989.00

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

12 .00

13 Add lines 11 and 12

13 187989.00

Part 2 – Partnerships, shareholders, and beneficiaries**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-558, if any

16 .00

17 Add lines 15 and 16

17 .00

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

18 187989.00



New York Statements

Statement 1 - Form IT-201 - Other Income

Description	Amount
2016 Net Operating Loss	\$ -143,697
2017 Net Operating Loss	-44,292
NOL Carryovers after 2017	-3,522
NOL Limitation Adjustment	3,522
Total	\$ <u><u>-187,989</u></u>

Name Taxpayer	CLAUDE A	SIMON	Taxpayer Identification Number 106-50-1158
Spouse			149-46-3469

Line 19a worksheet

1. Federal adjusted gross income as reported (form IT-201, line 19)	1. <u>-156,248.</u>
2. Total addition adjustments (Form IT-558, line 9)	2. <u>187,989.</u>
3. Add lines 1 and 2	3. <u>31,741.</u>
4. Total subtraction adjustments (Form IT-558, line 18)	4. <u>187,989.</u>
5. Recomputed federal adjusted gross income, line 3 less line 4	5. <u>-156,248.</u>

SCHEDULE D
(Form 1040)
Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2021Attachment
Sequence No. **12**

Name(s) shown on return

CLAUDE A SIMONYour 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 . . .	27,407	26,826	469	1,050
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	(218,918)
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	-217,868

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 . . .	9,365	17,099	0	-7,734
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	(5,175)
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	-12,909

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

Schedule D (Form 1040) 2021

CLAUDE A SIMON

Schedule D (Form 1040) 2021

106-50-1158

Page 2

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-230,777
	<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 Forms 1040 and 1040-SR, 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:		
	<ul style="list-style-type: none"> The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) 	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 Forms 1040 and 1040-SR, line 16.		
	<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2021

Attachment
Sequence No. **12A**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return:

Social security number or taxpayer identification number
106-50-1158

CLAUDE A SIMON

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

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

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

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

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

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

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

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) ►

27,407 **26,826** **469** **1,050**

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** (2021)

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

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 or 1040-SR) (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Supplemental Income and Loss

OMB No. 1545-0074

2021Attachment Sequence No. **13**Department of the Treasury
Internal Revenue Service (99)Attach to Form 1040, 1040-SR, 1040-NR, or Form 1041.
► Go to www.irs.gov/ScheduleE for instructions and the latest information.

Name(s) shown on return

Your social security number

CLAUDE A SIMON

106-50-1158

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2021 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 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** 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	QJV
			A	B	C
A	1		365		
B	1		365		
C	1		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	48,000	133,703	15,900
4 Royalties received	4			
5 Advertising	5			
6 Auto and travel (see instructions)	6		3,543	
7 Cleaning and maintenance	7			14,435
8 Commissions	8			
9 Insurance	9	1,145	8,523	
10 Legal and other professional fees	10	750	7,689	
11 Management fees	11		13,250	
12 Mortgage interest paid to banks, etc. (see instructions)	12		34,028	1,053
13 Other interest	13			
14 Repairs	14		20,717	450
15 Supplies	15			
16 Taxes	16	12,857	79,820	6,920
17 Utilities	17	3,621	7,543	
18 Depreciation expense or depletion	18			
19 Other (list) ►	19	29,284	36,584	
20 Total expenses. Add lines 5 through 19 ...See. Statement	20	47,657	211,697	22,858
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	343	-77,994	-6,958
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(343)		()
23a Total of all amounts reported on line 3 for all rental properties	23a	197,603		
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	35,081		
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	282,212		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			343
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		343
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 or 1040-SR), line 5, or Form 1040-NR, 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) 2021

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

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					
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			19,284			
30	Add columns (h) and (k) of line 29a				30	
31	Add columns (g), (i), and (j) of line 29b				31	(19,284)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	-19,284

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 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

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 or 1040-SR), line 5, or Form 1040-NR, line 1				41	-19,284
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)					
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	

DAA

*Loss limited by basis

Schedule E (Form 1040) 2021

New York Statements

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 28,755		\$ 28,755
PROFESSIONAL FEES			
PRMOTONAL EXPENSE	304		304
BANK CHARGES	225		225
Total	\$ <u>29,284</u>		\$ <u>29,284</u>

Federal Schedule E, Line 19 - Other Expenses

Description	Gross Amount	Business Use Percentage	Net Amount
RENT EXPENSE	\$ 20,000		\$ 20,000
ADMINISTRATIVE EXPENSES	10,498		10,498
PROMOTIONAL EXPENSE	4,377		4,377
WATER & SEWER	397		397
EXTERMINATOR	1,089		1,089
POSTAGE & DELIVERY			
BANK CHARGES	210		210
DUES & SUBSCRIPTION	13		13
Total	\$ <u>36,584</u>		\$ <u>36,584</u>

New York Statements

Federal Schedule E, Page 2, Line 28

Name	P S	For Ptr	EIN	Basis Required	Comp Risk	Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
FAIRLANE VRTX, INC	S		46-1575705	X			\$	\$	\$ 19,284	\$	\$
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								
Total							\$ 0	\$ 0	\$ 19,284	\$ 0	\$ 0