

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

January 28, 2023

CONFIDENTIAL

CAROLYN SIMON
71 TONJES ROAD
CALLICOON, NY 12723

Dear CAROLYN:

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

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

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

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

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

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

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

Sincerely,

Arthur Langer CPA PC

Filing Instructions



FILE COPY

Form IT-201 - New York Income Tax Return

Taxable Year Ended December 31, 2022

Name: CAROLYN SIMON

Date Due: April 18, 2023

Remittance: None is required. No amount is due or overpaid.

Signature: Sign and date Form TR-579-IT, New York State E-file Signature Authorization.
Return it as soon as possible to:

Arthur Langer CPA PC
52 Clubhouse Circle
Melville, NY 11747

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



Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2022, through December 31, 2022, or fiscal year beginning

and ending

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

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your Social Security number
CAROLYN		SIMON	03151968	149463469
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's Social Security number
				106501158
Mailing address (see instructions) (number and street or PO Box)			Apartment number	New York State county of residence
71 TONJES ROAD				Sull
City, village, or post office		State	ZIP code	Country
CALLICOON		NY	12723	
Taxpayer's permanent home address (see instructions) (number and street or rural route)			Apartment number	School district name
				Sullivan West
				School district code number
				143
City, village, or post office		State	ZIP code	Taxpayer's date of death (mmddyyyy)
		NY		
		Decedent information	Spouse's date of death (mmddyyyy)	

A Filing status

(mark an X in one box):

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

B Did you itemize your deductions on your 2022 federal income tax return? Yes ☐ No ☒**C** Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☒**D1** Did you have a financial account located in a foreign country? Yes ☐ No ☒**D2 Yonkers residents and Yonkers part-year residents only:**(1) Did you receive a homeowner tax rebate credit? (see instructions) Yes ☐ No ☒

(2) Enter the amount .00

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

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

F NYC residents and NYC part-year residents only:

(1) Number of months you lived in NYC in 2022

(2) Number of months your spouse lived in NYC in 2022

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

First name	MI	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an X in the box. ☐

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For office use only

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Your Social Security number

149463469

Federal income and adjustments

Whole dollars only

1	Wages, salaries, tips, etc.	1	7540.00
2	Taxable interest income	2	.00
3	Ordinary dividends	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	.00
12	Rental real estate included in line 11	12	.00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of Social Security benefits (also enter on line 27)	15	.00
16	Other income Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	7540.00
18	Total federal adjustments to income Identify:	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	7540.00
19a	Recomputed federal adjusted gross income (see Line 19a worksheet)	19a	7540.00

New York additions

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements	21	.00
22	New York's 529 college savings program distributions	22	.00
23	Other (Form IT-225, line 9)	23	.00
24	Add lines 19a through 23	24	7540.00

New York subtractions

25	Taxable refunds, credits, or offsets of state & local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government	26	.00
27	Taxable amount of Social Security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	7540.00

Standard deduction or itemized deduction

34	Enter your standard deduction or your itemized deduction (from Form IT-196) Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34	8000.00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	.00
36	Dependent exemptions (enter the number of dependents listed in item H)	36	000.00
37	Taxable income (subtract line 36 from line 35)	37	.00

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Name(s) as shown on page 1

CAROLYN SIMON

Your Social Security number

149463469

IT-201 (2022) Page 3 of 4

Tax computation, credits, and other taxes

38 Taxable income (from line 37 on page 2)	38	.00
39 NYS tax on line 38 amount	39	.00
40 NYS household credit	40	30.00
41 Resident credit	41	.00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42	.00
43 Add lines 40, 41, and 42	43	30.00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	.00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45	.00
46 Total New York State taxes (add lines 44 and 45)	46	.00

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

47 NYC taxable income	47	.00
47a NYC resident tax on line 47 amount	47a	.00
48 NYC household credit	48	.00
49 Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	49	.00
50 Part-year NYC resident tax (Form IT-360.1)	50	.00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51	.00
52 Add lines 49, 50, and 51	52	.00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	.00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	.00
54a MCTMT net earnings base	54a	.00
54b MCTMT	54b	.00
55 Yonkers resident income tax surcharge	55	.00
56 Yonkers nonresident earnings tax (Form Y-203)	56	.00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	.00
58 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58	.00
59 Sales or use tax (do not leave blank)	59	0.00
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	.00

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



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201003221022



Your Social Security number

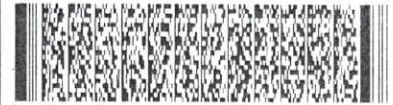
149463469

62 Enter amount from line 61

62 .00

Payments and refundable credits

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



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

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

Your refund, amount you owe, and account information

77	Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76)	77	.00
78	Amount of line 77 available for refund (subtract line 79 from line 77)	78	.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	.00

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

Refund? Direct deposit is the easiest, fastest way to get your refund.

See instructions for payment options.

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

See instructions for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal.

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

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

83b Routing number 83c Account number

84 Electronic funds withdrawal Date Amount .00

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

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code	03
Preparer's signature Arthur Langer CPA		Preparer's printed name Arthur Langer CPA		
Firm's name (or yours, if self-employed) Arthur Langer CPA PC		Preparer's PTIN or SSN P01396073		
Address 52 Clubhouse Circle Melville NY 11747		Employer identification number 814277329		
Email:		Date 01282023		

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

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See instructions for where to mail your return.



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Form **IT-201****New York Recomputed Federal AGI Worksheet****2022**

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

Line 19a worksheet

- | | | |
|---|----|-------------------|
| 1. Federal adjusted gross income as reported (form IT-201, line 19) | 1. | <u>7,540.</u> |
| 2. Total addition adjustments (Form IT-558, line 9) | 2. | <u> </u> |
| 3. Add lines 1 and 2 | 3. | <u>7,540.</u> |
| 4. Total subtraction adjustments (Form IT-558, line 18) | 4. | <u> </u> |
| 5. Recomputed federal adjusted gross income, line 3 less line 4 | 5. | <u>7,540.</u> |