

Arthur Langer CPA PC  
52 Clubhouse Circle  
Melville, NY 11747

**CLAUDE A SIMON  
71 TONJES ROAD  
CALLICOON, NY 12723**  
[REDACTED]

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

March 5, 2024

**CONFIDENTIAL**

CLAUDE A SIMON  
71 TONJES ROAD  
CALLICOON, NY 12723

Dear CLAUDE:

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](http://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**  
**Electronically Filed**  
**Form 1040 US Individual Income Tax Return**  
  
**With**  
**Form 8879 IRS e-file Signature Authorization**  
  
**Taxable Year Ended December 31, 2023**

**Name:** CLAUDE A SIMON

**Date Due:** April 15, 2024

**Remittance:** No check is required. You have authorized the United States Treasury to debit your JP MORGAN CHASE checking account for the amount of \$24,509 on April 15, 2024. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

**Signature:** Form 8879 IRS e-file Signature Authorization authorizes your electronically filed return to be signed with a Personal Identification Number (PIN) and certifies that Part I amounts are from your tax return. Review and sign the Form 8879 IRS e-file Signature Authorization and mail it as soon as possible to:

Arthur Langer CPA PC  
52 Clubhouse Circle  
Melville, NY 11747

***Important: Your return will not be filed with the IRS until the signed Form 8879 IRS e-file Signature Authorization has been received by this office.***

Retain a copy of the signed and dated Form 8879 for your records.

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

**8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- ERO must obtain and retain completed Form 8879.
- Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ►

Taxpayer's name

**CLAUDE A SIMON**

Spouse's name

Social security number

**106-50-1158**

Spouse's social security number

**149-46-3469****Part I Tax Return Information — Tax Year Ending December 31, 2023** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

|   |   |         |
|---|---|---------|
| 1 | Adjusted gross income   | 163,889 |
| 2 | Total tax   | 25,799  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 1,290   |
| 4 | Amount you want refunded to you                               |         |
| 5 | Amount you owe  | 24,509  |

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

I authorize Arthur Langer CPA PC to enter or generate my PIN **54321** as my  
ERO firm name  
signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but  
don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only**  
if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III  
below.

Your signature ►

Date ► **03/05/24****Spouse's PIN: check one box only**

I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name  
signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but  
don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only**  
if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III  
below.

Spouse's signature ►

Date ►

**Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**12076320380**

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► Arthur Langer CPADate ► **03/05/24**

**ERO Must Retain This Form — See Instructions  
Don't Submit This Form to the IRS Unless Requested To Do So**

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

Form **8879** (Rev. 01-2021)

Form 1040 Department of the Treasury—Internal Revenue Service  
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

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

|   |  |  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
|---|--|--|---------------------------|--|----|---|----|---------------|----|--|----|--|----|---|----|--|----|---|----|--|----|---|----|--|----|---|----|--|----|------------------------------------|----|--|----|--|----|--|----|---|----|--|----|-------------------------------|----|---------------|----|---------------------------|----|--|----|---------------------------|----|------------|----|-------------------------|----|--|----|------------------------------|----|--|----|----------------------|----|---------------|---|---|---|--|---|--|---|--|---|---|---|--|---|--|---|--|----|--|----|--|----|---|----|--|----|--|----|--|----|---|----|--|----|---------------------------|----|--|----|--|----|----------------|
| For the year Jan. 1–Dec. 31, 2023, or other tax year beginning .....  |  | 2023, ending .....   | 20 .....                  | See separate instructions.   |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| Your first name and middle initial<br><b>CLAUDE A</b>   |  | Last name<br><b>SIMON</b>  |                           | Your social security number<br><b>106-50-1158</b>  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| If joint return, spouse's first name and middle initial   |  | Last name  |                           | Spouse's social security number<br><b>149-46-3469</b>  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| Home address (number and street). If you have a P.O box, see instructions.<br><b>71 TONJES ROAD</b>   |  |  | Apt. no.                  | Presidential Election Campaign<br>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.<br><b>CALICOON</b>  |  | State<br><b>NY</b>   | ZIP code<br><b>12723</b>  | <input type="checkbox"/> You <input type="checkbox"/> Spouse   |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| Foreign country name  | Foreign province/state/county  |  | Foreign postal code       |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| <b>Filing Status</b>  |  | <input type="checkbox"/> Single<br><input type="checkbox"/> Married filing jointly (even if only one had income)<br><input checked="" type="checkbox"/> Married filing separately (MFS)  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| Check only one box.   |  | <input type="checkbox"/> Head of household (HOH)<br><input type="checkbox"/> Qualifying surviving spouse (QSS)   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: <b>CAROLYN SIMON</b> |  |  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| <b>Digital Assets</b>   |  | At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| <b>Standard Deduction</b>   |  | <input type="checkbox"/> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent<br><input checked="" type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| <b>Age/Blindness</b>  |  | You: <input checked="" type="checkbox"/> Were born before January 2, 1959  | Are blind                 | Spouse: <input type="checkbox"/> Was born before January 2, 1959   |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| Dependents (see instructions):  |  | (2) Social security number   | (3) Relationship to you   | (4) Check the box if qualifies for (see instructions):<br>Child tax credit <input type="checkbox"/> Credit for other dependents  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| If more than four dependents, see instr. and check here <input type="checkbox"/>  |  | (1) First name<br><b>CHARLES A</b>   | Last name<br><b>SIMON</b> | <b>669-22-4825</b> Son   |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
|   |  | (1) First name<br><b>HENRY</b>   | Last name<br><b>SIMON</b> | <b>669-30-1405</b> Son   |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| <b>Income</b>   |  | <table border="1"> <tr> <td>1a</td> <td>Total amount from Form(s) W-2, box 1 (see instructions) .....</td> <td>1a</td> <td><b>14,000</b></td> </tr> <tr> <td>1b</td> <td>Household employee wages not reported on Form(s) W-2 .....</td> <td>1b</td> <td></td> </tr> <tr> <td>1c</td> <td>Tip income not reported on line 1a (see instructions) .....</td> <td>1c</td> <td></td> </tr> <tr> <td>1d</td> <td>Medicaid waiver payments not reported on Form(s) W-2 (see instructions) .....</td> <td>1d</td> <td></td> </tr> <tr> <td>1e</td> <td>Taxable dependent care benefits from Form 2441, line 26 .....</td> <td>1e</td> <td></td> </tr> <tr> <td>1f</td> <td>Employer-provided adoption benefits from Form 8839, line 29 .....</td> <td>1f</td> <td></td> </tr> <tr> <td>1g</td> <td>Wages from Form 8919, line 6 .....</td> <td>1g</td> <td></td> </tr> <tr> <td>1h</td> <td>Other earned income (see instructions) .....</td> <td>1h</td> <td></td> </tr> <tr> <td>1i</td> <td>Nontaxable combat pay election (see instructions) .....</td> <td>1i</td> <td></td> </tr> <tr> <td>1z</td> <td>Add lines 1a through 1h .....</td> <td>1z</td> <td><b>14,000</b></td> </tr> <tr> <td>2a</td> <td>Tax-exempt interest .....</td> <td>2a</td> <td></td> </tr> <tr> <td>3a</td> <td>Qualified dividends .....</td> <td>3a</td> <td><b>851</b></td> </tr> <tr> <td>4a</td> <td>IRA distributions .....</td> <td>4a</td> <td></td> </tr> <tr> <td>5a</td> <td>Pensions and annuities .....</td> <td>5a</td> <td></td> </tr> <tr> <td>6a</td> <td>Soc. sec. ben. .....</td> <td>6a</td> <td><b>47,838</b></td> </tr> <tr> <td>c</td> <td>If you elect to use the lump-sum election method, check here (see instructions) .....</td> <td>c</td> <td></td> </tr> <tr> <td>7</td> <td>Capital gain or (loss). Attach Schedule D if required. If not required, check here .....</td> <td>7</td> <td></td> </tr> <tr> <td>8</td> <td>Other income from Schedule 1, line 10 .....</td> <td>8</td> <td></td> </tr> <tr> <td>9</td> <td>Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....</td> <td>9</td> <td></td> </tr> <tr> <td>10</td> <td>Adjustments to income from Schedule 1, line 26 .....</td> <td>10</td> <td></td> </tr> <tr> <td>11</td> <td>Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....</td> <td>11</td> <td></td> </tr> <tr> <td>12</td> <td><b>Standard deduction or itemized deductions</b> (from Schedule A) .....</td> <td>12</td> <td></td> </tr> <tr> <td>13</td> <td>Qualified business income deduction from Form 8995 or Form 8995-A .....</td> <td>13</td> <td></td> </tr> <tr> <td>14</td> <td>Add lines 12 and 13 .....</td> <td>14</td> <td></td> </tr> <tr> <td>15</td> <td>Subtract line 14 from line 11. If zero or less, enter -0. This is your <b>taxable income</b> .....</td> <td>15</td> <td><b>137,751</b></td> </tr> </table> |                           |  | 1a | Total amount from Form(s) W-2, box 1 (see instructions) ..... | 1a | <b>14,000</b> | 1b | Household employee wages not reported on Form(s) W-2 ..... | 1b |  | 1c | Tip income not reported on line 1a (see instructions) ..... | 1c |  | 1d | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) ..... | 1d |  | 1e | Taxable dependent care benefits from Form 2441, line 26 ..... | 1e |  | 1f | Employer-provided adoption benefits from Form 8839, line 29 ..... | 1f |  | 1g | Wages from Form 8919, line 6 ..... | 1g |  | 1h | Other earned income (see instructions) ..... | 1h |  | 1i | Nontaxable combat pay election (see instructions) ..... | 1i |  | 1z | Add lines 1a through 1h ..... | 1z | <b>14,000</b> | 2a | Tax-exempt interest ..... | 2a |  | 3a | Qualified dividends ..... | 3a | <b>851</b> | 4a | IRA distributions ..... | 4a |  | 5a | Pensions and annuities ..... | 5a |  | 6a | Soc. sec. ben. ..... | 6a | <b>47,838</b> | c | If you elect to use the lump-sum election method, check here (see instructions) ..... | c |  | 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ..... | 7 |  | 8 | Other income from Schedule 1, line 10 ..... | 8 |  | 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> ..... | 9 |  | 10 | Adjustments to income from Schedule 1, line 26 ..... | 10 |  | 11 | Subtract line 10 from line 9. This is your <b>adjusted gross income</b> ..... | 11 |  | 12 | <b>Standard deduction or itemized deductions</b> (from Schedule A) ..... | 12 |  | 13 | Qualified business income deduction from Form 8995 or Form 8995-A ..... | 13 |  | 14 | Add lines 12 and 13 ..... | 14 |  | 15 | Subtract line 14 from line 11. If zero or less, enter -0. This is your <b>taxable income</b> ..... | 15 | <b>137,751</b> |
| 1a  | Total amount from Form(s) W-2, box 1 (see instructions) .....                                      | 1a   | <b>14,000</b>             |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1b  | Household employee wages not reported on Form(s) W-2 .....   | 1b   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1c  | Tip income not reported on line 1a (see instructions) .....  | 1c   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1d  | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) .....                      | 1d   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1e  | Taxable dependent care benefits from Form 2441, line 26 .....                                      | 1e   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1f  | Employer-provided adoption benefits from Form 8839, line 29 .....                                  | 1f   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1g  | Wages from Form 8919, line 6 .....   | 1g   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1h  | Other earned income (see instructions) .....   | 1h   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1i  | Nontaxable combat pay election (see instructions) .....  | 1i   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 1z  | Add lines 1a through 1h .....  | 1z   | <b>14,000</b>             |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 2a  | Tax-exempt interest .....  | 2a   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 3a  | Qualified dividends .....  | 3a   | <b>851</b>                |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 4a  | IRA distributions .....  | 4a   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 5a  | Pensions and annuities .....   | 5a   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 6a  | Soc. sec. ben. .....   | 6a   | <b>47,838</b>             |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| c   | If you elect to use the lump-sum election method, check here (see instructions) .....              | c  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 7   | Capital gain or (loss). Attach Schedule D if required. If not required, check here .....           | 7  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 8   | Other income from Schedule 1, line 10 .....  | 8  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 9   | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....                 | 9  |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 10  | Adjustments to income from Schedule 1, line 26 .....   | 10   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 11  | Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....                      | 11   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 12  | <b>Standard deduction or itemized deductions</b> (from Schedule A) .....                           | 12   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 13  | Qualified business income deduction from Form 8995 or Form 8995-A .....                            | 13   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 14  | Add lines 12 and 13 .....  | 14   |                           |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |
| 15  | Subtract line 14 from line 11. If zero or less, enter -0. This is your <b>taxable income</b> ..... | 15   | <b>137,751</b>            |  |    |   |    |               |    |  |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |   |    |  |    |                                    |    |  |    |  |    |  |    |   |    |  |    |                               |    |               |    |                           |    |  |    |                           |    |            |    |                         |    |  |    |                              |    |  |    |                      |    |               |   |   |   |  |   |  |   |  |   |   |   |  |   |  |   |  |    |  |    |  |    |   |    |  |    |  |    |  |    |   |    |  |    |                           |    |  |    |  |    |                |

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

Form 1040 (2023)

Form 1040 (2023) **CLAUDE A SIMON****106-50-1158** Page 2

|   |  |  |                                       |  |  |
|---|--|--|---------------------------------------|--|--|
| <b>Tax and Credits</b>  | 16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972<br>3 <input type="checkbox"/>  | 16 <b>26,460</b>   |                                       |  |  |
|   | 17 Amount from Schedule 2, line 3  | 17   |                                       |  |  |
|   | 18 Add lines 16 and 17   | 18 <b>26,460</b>   |                                       |  |  |
|   | 19 Child tax credit or credit for other dependents from Schedule 8812  | 19 <b>500</b>  |                                       |  |  |
|   | 20 Amount from Schedule 3, line 8  | 20 <b>161</b>  |                                       |  |  |
|   | 21 Add lines 19 and 20   | 21 <b>661</b>  |                                       |  |  |
|   | 22 Subtract line 21 from line 18. If zero or less, enter -0-   | 22 <b>25,799</b>   |                                       |  |  |
|   | 23 Other taxes, including self-employment tax, from Schedule 2, line 21  | 23   |                                       |  |  |
|   | 24 Add lines 22 and 23. This is your <b>total tax</b>  | 24 <b>25,799</b>   |                                       |  |  |
| <b>Payments</b>   | 25 Federal income tax withheld from:<br>a Form(s) W-2<br>b Form(s) 1099<br>c Other forms (see instructions)<br>d Add lines 25a through 25c   | 25a <b>1,290</b><br>25b<br>25c   |                                       |  |  |
|   | 26 2023 estimated tax payments and amount applied from 2022 return   | 26 <b>1,290</b>  |                                       |  |  |
|   | 27 Earned income credit (EIC)  | 27   |                                       |  |  |
|   | 28 Additional child tax credit from Schedule 8812  | 28   |                                       |  |  |
|   | 29 American opportunity credit from Form 8863, line 8  | 29   |                                       |  |  |
|   | 30 Reserved for future use   | 30   |                                       |  |  |
|   | 31 Amount from Schedule 3, line 15   | 31   |                                       |  |  |
|   | 32 Add lines 27, 28, 29 and 31. These are your <b>total other payments and refundable credits</b>  | 32   |                                       |  |  |
|   | 33 Add lines 25d, 26, and 32. These are your <b>total payments</b>   | 33 <b>1,290</b>  |                                       |  |  |
| <b>Refund</b>   | 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>  | 34   |                                       |  |  |
|   | 35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>  | 35a  |                                       |  |  |
| Direct deposit?<br>See instructions.                                | b Routing number   c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings<br>d Account number  |  |                                       |  |  |
|   | 36 Amount of line 34 you want <b>applied to your 2024 estimated tax</b>  | 36   |                                       |  |  |
| <b>Amount You Owe</b>   | 37 Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions   | 37 <b>24,509</b>   |                                       |  |  |
| <b>Third Party Designee</b>   | 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)                                       |                                       |  |  |
| <b>Sign Here</b>  | 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?<br>See instructions.<br>Keep a copy for your records. | Your signature   | Date   | Your occupation<br><b>REAL ESTATE</b> | If the IRS sent you an Identity Protection PIN, enter it here (see instr.)         |  |
|   | Spouse's signature. If a joint return, <b>both</b> 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  |                                       |  |  |
| <b>Paid Preparer Use Only</b>                                       | Preparer's name<br><b>Arthur Langer CPA</b>  | Preparer's signature<br><b>Arthur Langer CPA</b>                                     | Date<br><b>03/05/24</b>               | PTIN<br><b>P01396073</b>   | Check if:<br><input checked="" type="checkbox"/> Self-employed |
|   | Firm's name<br><b>Arthur Langer CPA PC</b>   | Phone no. <b>516-702-3002</b>  |                                       |  |  |
|   | 52 Clubhouse Circle  |  |                                       |  |  |
|   | Firm's address<br><b>Melville</b>  | NY 11747   | Firm's EIN<br><b>81-4277329</b>       |  |  |

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2023)

**SCHEDULE 1**  
**(Form 1040)**

 Department of the Treasury  
 Internal Revenue Service

**Additional Income and Adjustments to Income**

 Attach to Form 1040, 1040-SR, or 1040-NR.  
 Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **01**

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

**CLAUDE A SIMON**

Your social security number

**106-50-1158**
**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                    | <b>-3,164</b>  |
| 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:   | <b>See Stmt 1</b>    |                |
| a  | Net operating loss  | 8a ( <b>27,384</b> ) |                |
| b  | Gambling  | 8b                   |                |
| c  | Cancellation of debt  | 8c                   |                |
| d  | Foreign earned income exclusion from Form 2555  | 8d ( )               |                |
| e  | Income from Form 8853   | 8e                   |                |
| f  | Income from Form 8889   | 8f                   |                |
| g  | Alaska Permanent Fund dividends   | 8g                   |                |
| h  | Jury duty pay   | 8h                   |                |
| i  | Prizes and awards   | 8i                   |                |
| j  | Activity not engaged in for profit income   | 8j                   |                |
| k  | Stock options   | 8k                   |                |
| l  | 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 | 8l                   |                |
| m  | Olympic and Paralympic medals and USOC prize money (see instructions)   | 8m                   |                |
| n  | Section 951(a) inclusion (see instructions)   | 8n                   |                |
| o  | Section 951A(a) inclusion (see instructions)  | 8o                   |                |
| p  | Section 461(l) excess business loss adjustment  | 8p                   |                |
| q  | Taxable distributions from an ABLE account (see instructions)   | 8q                   |                |
| r  | Scholarship and fellowship grants not reported on Form W-2  | 8r                   |                |
| s  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d  | 8s ( )               |                |
| t  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan                                   | 8t                   |                |
| u  | Wages earned while incarcerated   | 8u                   |                |
| z  | Other income. List type and amount:   | 8z                   |                |
| 9  | Total other income. Add lines 8a through 8z   | 9                    | <b>-27,384</b> |
| 10 | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8         | 10                   | <b>-30,548</b> |

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

Schedule 1 (Form 1040) 2023

**SCHEDULE 3**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Additional Credits and Payments**

OMB No. 1545-0074

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**2023**Attachment  
Sequence No. **03**

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

**CLAUDE A SIMON**Your social security number  
**106-50-1158****Part I Nonrefundable Credits**

|   |    |     |
|---|----|-----|
| 1 Foreign tax credit. Attach Form 1116 if required .....  | 1  | 161 |
| 2 Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....          | 2  |     |
| 3 Education credits from Form 8863, line 19 .....   | 3  |     |
| 4 Retirement savings contributions credit. Attach Form 8880 .....                                       | 4  |     |
| 5a Residential clean energy credit from Form 5695, line 15 .....  | 5a |     |
| b Energy efficient home improvement credit from Form 5695, line 32 .....                                | 5b |     |
| 6 Other nonrefundable credits:  |    |     |
| a General business credit. Attach Form 3800 .....   | 6a |     |
| b Credit for prior year minimum tax. Attach Form 8801 .....   | 6b |     |
| c Adoption credit. Attach Form 8839 .....   | 6c |     |
| d Credit for the elderly or disabled. Attach Schedule R .....   | 6d |     |
| e Reserved for future use .....   | 6e |     |
| f Clean vehicle credit. Attach Form 8936 .....  | 6f |     |
| g Mortgage interest credit. Attach Form 8396 .....  | 6g |     |
| h District of Columbia first-time homebuyer credit. Attach Form 8859 .....                              | 6h |     |
| i Qualified electric vehicle credit. Attach Form 8834 .....   | 6i |     |
| j Alternative fuel vehicle refueling property credit. Attach Form 8911 .....                            | 6j |     |
| k Credit to holders of tax credit bonds. Attach Form 8912 .....   | 6k |     |
| l Amount on Form 8978, line 14. See instructions .....  | 6l |     |
| m Credit for previously owned clean vehicles. Attach Form 8936 .....                                    | 6m |     |
| z Other nonrefundable credits. List type and amount: .....  | 6z |     |
| 7 Total other nonrefundable credits. Add lines 6a through 6z .....                                      | 7  |     |
| 8 Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 ..... | 8  | 161 |

*(continued on page 2)*

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

Schedule 3 (Form 1040) 2023

**SCHEDULE A**  
**(Form 1040)**

 Department of the Treasury  
 Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **07**

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

**CLAUDE A SIMON**Your social security number  
**106-50-1158**
**Medical  
and  
Dental  
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) ..... **14,613**

2 Enter amount from Form 1040 or  
1040-SR, line 11 ..... **163,889**

3 Multiply line 2 by 7.5% (0.075) ..... **12,292**

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... **2,321**

**Taxes You  
Paid**

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ..... **1,005**

b State and local real estate taxes (see instructions) ..... **5,910**

c State and local personal property taxes ..... **6,915**

d Add lines 5a through 5c ..... **5,000**

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) ..... **5,000**

6 Other taxes. List type and amount: ..... **5,000**

7 Add lines 5e and 6 ..... **5,000**

**Interest  
You Paid**

 Caution: Your  
mortgage interest  
deduction may be  
limited. See  
instructions.

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ..... **8a**

a Home mortgage interest and points reported to you on Form 1098. See instructions if limited ..... **8b**

b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ..... **8c**

c Points not reported to you on Form 1098. See instructions for special rules ..... **8d**

d Reserved for future use ..... **8e**

e Add lines 8a through 8c ..... **865**

9 Investment interest. Attach Form 4952 if required. See instructions ..... **865**

10 Add lines 8e and 9 ..... **865**

**Gifts to  
Charity**

 Caution: If you  
made a gift and  
got a benefit for it,  
see instructions.

11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions ..... **11**

12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 ..... **12**

13 Carryover from prior year ..... **13**

14 Add lines 11 through 13 ..... **17,952**

**Casualty and  
Theft Losses**

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions ..... **15**

**Other  
Itemized  
Deductions**

16 Other—from list in instructions. List type and amount: ..... **16**

**Total  
Itemized  
Deductions**

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 ..... **17**

18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ..... **26,138**

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

DAA

Schedule A (Form 1040) 2023

**SCHEDULE D**  
(Form 1040)**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**2023**Attachment  
Sequence No. **12**

Name(s) shown on return

**CLAUDE A SIMON**Your social security number  
**106-50-1158**Did 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.<br><br>This form may be easier to complete if you round off cents to whole dollars.   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|----------------------------------|---------------------------------|---|---|
| <b>1a</b> 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).<br><br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . |                                  |                                 |   |   |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . .  |                                  |                                 |   |   |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . .   |                                  |                                 |   |   |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . .   | <b>17,540</b>                    | <b>18,270</b>                   |   | <b>0</b> <b>-730</b>  |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . .   |                                  |                                 |   | <b>4</b>  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .  |                                  |                                 |   | <b>5</b>  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . .   |                                  |                                 |   | <b>6</b> ( <b>217,110</b> )   |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . .  |                                  |                                 |   | <b>7</b> <b>-217,840</b>  |

**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.<br><br>This form may be easier to complete if you round off cents to whole dollars.  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|--|---|
| <b>8a</b> 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).<br><br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . .   |                                  |                                 |  |   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . .  |                                  |                                 |  |   |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . .   | <b>25,889</b>                    | <b>29,376</b>                   |  | <b>0</b> <b>-3,487</b>  |
| <b>11</b> 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 . . .   |                                  |                                 |  | <b>11</b>   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .   |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instructions . . .   |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . .   |                                  |                                 |  | <b>14</b> ( <b>6,364</b> )  |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . .   |                                  |                                 |  | <b>15</b> <b>-9,851</b>   |

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

Schedule D (Form 1040) 2023

## CLAUDE A SIMON

Schedule D (Form 1040) 2023

106-50-1158

Page 2

## Part III Summary

|    |  |    |          |
|----|--|----|----------|
| 16 | Combine lines 7 and 15 and enter the result  | 16 | -227,691 |
|    | <ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> |    |          |
| 17 | Are lines 15 and 16 <b>both</b> gains?   | 18 |          |
|    | <input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.  |    |          |
| 18 | If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet   | 19 |          |
| 19 | If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet   | 20 |          |
| 20 | Are lines 18 and 19 both zero or blank and are you not filing Form 4952?   | 21 |          |
|    | <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.   |    |          |
|    | <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> 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 <b>smaller</b> of:   | 21 | 1,500    |
|    | <ul style="list-style-type: none"> <li>The loss on line 16; or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>   |    |          |
|    | <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.  |    |          |
| 22 | Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  |    |          |
|    | <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.   |    |          |
|    | <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.   |    |          |

Schedule D (Form 1040) 2023

Form **8949**

## **Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

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Name(s) shown on return

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

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment  
Sequence No. **12A**

## CLAUDE A SIMON

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

106-50-1158

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).

**17,540**      **18,270**                **0**      **-730**

**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.**

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Form 8949 (2023)

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](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

**CLAUDE A SIMON****106-50-1158****Part I Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. 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 2023 that would require you to file Form(s) 1099? See instructions .....  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? .....  Yes  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<br>(from list below) |   | 2 For each rental real estate property listed<br>above, report the number of fair rental and<br>personal use days. Check the QJV box only<br>if you meet the requirements to file as a<br>qualified joint venture. See instructions. | Fair Rental<br>Days | Personal Use<br>Days | QJV |
|--|---|--|---------------------|----------------------|-----|
| A  | 1 | A  | <b>365</b>          |                      |     |
| B  | 1 | B  | <b>365</b>          |                      |     |
| C  | 1 | C  | <b>365</b>          |                      |     |

**Type of Property:**

|                                  |                                     |                    |                           |
|----------------------------------|-------------------------------------|--------------------|---------------------------|
| <b>1</b> Single Family Residence | <b>3</b> Vacation/Short-Term Rental | <b>5</b> Land      | <b>7</b> Self-Rental      |
| <b>2</b> Multi-Family Residence  | <b>4</b> Commercial                 | <b>6</b> Royalties | <b>8</b> Other (describe) |

|   | Properties:              |                |               |
|---|--------------------------|----------------|---------------|
|   | A                        | B              | C             |
| <b>3</b> Rents received .....   | <b>3</b> <b>42,000</b>   | <b>160,602</b> | <b>33,900</b> |
| <b>4</b> Royalties received .....   | <b>4</b>                 |                |               |
| <b>5</b> Advertising .....  | <b>5</b>                 |                |               |
| <b>6</b> Auto and travel (see instructions) .....   | <b>6</b>                 |                |               |
| <b>7</b> Cleaning and maintenance .....   | <b>7</b>                 |                | <b>19,153</b> |
| <b>8</b> Commissions .....  | <b>8</b>                 |                |               |
| <b>9</b> Insurance .....  | <b>9</b> <b>1,512</b>    | <b>9,649</b>   |               |
| <b>10</b> Legal and other professional fees .....   | <b>10</b>                | <b>750</b>     |               |
| <b>11</b> Management fees .....   | <b>11</b>                | <b>2,650</b>   |               |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>                | <b>64,089</b>  |               |
| <b>13</b> Other interest .....  | <b>13</b> <b>735</b>     |                |               |
| <b>14</b> Repairs .....   | <b>14</b>                | <b>2,018</b>   | <b>1,501</b>  |
| <b>15</b> Supplies .....  | <b>15</b>                |                |               |
| <b>16</b> Taxes .....   | <b>16</b> <b>6,969</b>   | <b>95,166</b>  | <b>7,003</b>  |
| <b>17</b> Utilities .....   | <b>17</b> <b>3,220</b>   | <b>5,793</b>   |               |
| <b>18</b> Depreciation expense or depletion .....   | <b>18</b>                |                |               |
| <b>19</b> Other (list) <i>See Statement 2,3</i> .....   | <b>19</b> <b>26,339</b>  | <b>25,892</b>  |               |
| <b>20</b> Total expenses. Add lines 5 through 19 .....  | <b>20</b> <b>38,775</b>  | <b>206,007</b> | <b>27,657</b> |
| <b>21</b> 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 <b>Form 6198</b> .....  | <b>21</b> <b>3,225</b>   | <b>-45,405</b> | <b>6,243</b>  |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) .....   | <b>22</b> <b>(4,015)</b> | <b>3,299</b>   | <b>2,154</b>  |
| <b>23a</b> Total of all amounts reported on line 3 for all rental properties .....  | <b>23a</b>               | <b>236,502</b> |               |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties .....   | <b>23b</b>               |                |               |
| <b>c</b> Total of all amounts reported on line 12 for all properties .....  | <b>23c</b>               | <b>64,089</b>  |               |
| <b>d</b> Total of all amounts reported on line 18 for all properties .....  | <b>23d</b>               |                |               |
| <b>e</b> Total of all amounts reported on line 20 for all properties .....  | <b>23e</b>               | <b>272,439</b> |               |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses .....  | <b>24</b>                |                | <b>9,468</b>  |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .....  | <b>25</b>                |                | <b>9,468</b>  |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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 ..... | <b>26</b>                |                | <b>0</b>      |

For Paperwork Reduction Act Notice, see the separate instructions.  
DAA

Schedule E (Form 1040) 2023

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  | <b>See Statement 4</b> |  |                                  |                                    |  |  |
| B  |                        |  |                                  |                                    |  |  |
| C  |                        |  |                                  |                                    |  |  |
| D  |                        |  |                                  |                                    |  |  |

| <b>Passive Income and Loss</b> |  | <b>Nonpassive Income and Loss</b>              |  |   |
|--------------------------------|--|--|--|---|
|                                |  | (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 |  |  | <b>3,164</b> |  |  |

**30** Add columns (h) and (k) of line 29a .....

**30**

**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****3,164****-3,164****Part III Income or Loss From Estates and Trusts**

|    |          |                                    |
|----|----------|------------------------------------|
| 33 | (a) Name | (b) Employer identification number |
| A  |          |                                    |
| B  |          |                                    |

| <b>Passive Income and Loss</b> |  | <b>Nonpassive Income and Loss</b>       |                                    |
|--------------------------------|--|---|------------------------------------|
|                                |  | (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 instructions) | (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 <b>Form 4835</b> . Also, complete line 42 below .....  |    |  |  |  |
| 41 | <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 .....   |    |  |  |  |
| 42 | <b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> 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 AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions .....                                       | 42 |  |  |  |
| 43 | <b>Reconciliation for real estate professionals.</b> 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 |  |  |  |

**\*Loss limited by basis**

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

(Individual, Estate, or Trust)

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

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

**2023**Attachment  
Sequence No. **19**

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.

|  |  |   |  |
|--|--|---|--|
| <b>a</b> <input type="checkbox"/> Section 951A category income   | <b>c</b> <input checked="" type="checkbox"/> Passive category income | <b>e</b> <input type="checkbox"/> Section 901(j) income               | <b>g</b> <input type="checkbox"/> Lump-sum distributions |
| <b>b</b> <input type="checkbox"/> Foreign branch category income | <b>d</b> <input type="checkbox"/> General category income            | <b>f</b> <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<br>(Add cols. A, B, and C.) |
|--|------------------------------------|---|---|-----------------------------------|
|  | A OC                               | B | C |                                   |
|  | ASIA                               |   |   |                                   |
| <b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions):   |                                    |   |   |                                   |
| <b>dividends</b>   | <b>851</b>                         |   |   | <b>1a</b> <b>851</b>              |
| <b>b</b> 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 |                                    |   |   |                                   |
| <b>Deductions and losses (Caution: See instructions.):</b>   |                                    |   |   |                                   |
| <b>2</b> Expenses definitely related to the income on line 1a (attach statement)   |                                    |   |   |                                   |
| <b>3</b> Pro rata share of other deductions not definitely related:  |                                    |   |   |                                   |
| <b>a</b> Certain itemized deductions or standard deduction (see instructions)  |                                    |   |   |                                   |
| <b>b</b> Other debts (attach stmt.)  |                                    |   |   |                                   |
| <b>c</b> Add lines 3a and 3b   | <b>7,321</b>                       |   |   |                                   |
| <b>d</b> Gross foreign source income (see instructions)  | <b>7,321</b>                       |   |   |                                   |
| <b>e</b> Gross income from all sources (see instructions)  | <b>851</b>                         |   |   |                                   |
| <b>f</b> Divide line 3d by line 3e (see instructions)  | <b>405,055</b>                     |   |   |                                   |
| <b>g</b> Multiply line 3c by line 3f   | <b>0.0021</b>                      |   |   |                                   |
|  | <b>15</b>                          |   |   |                                   |
| <b>4</b> Pro rata share of interest expense (see instructions):  |                                    |   |   |                                   |
| <b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)   |                                    |   |   |                                   |
| <b>b</b> Other interest expense  |                                    |   |   |                                   |
| <b>5</b> Losses from foreign sources   |                                    |   |   |                                   |
| <b>6</b> Add lines 2, 3g, 4a, 4b, and 5  | <b>15</b>                          |   |   | <b>6</b> <b>15</b>                |
| <b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2  |                                    |   |   | <b>7</b> <b>836</b>               |

**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) Paid                      |               | (k) Accrued             |              | 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)) |
|                          |  | (l) Date paid or accrued      | (m) Dividends | (n) Rents and royalties | (o) Interest |                              |   | (q) Dividends                | (r) Rents and royalties |   |   |
| <b>A</b> <b>1099 Tax</b> |  |                               |               |                         |              | <b>46</b>                    |   |                              |                         |   | <b>46</b>   |
| <b>B</b>                 |  |                               |               |                         |              |                              |   |                              |                         |   |   |
| <b>C</b>                 |  |                               |               |                         |              |                              |   |                              |                         |   |   |

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ..... 8 ..... 46

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

## CLAUDE A SIMON

106-50-1158

Page 2

Form 1116 (2023)

## 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  | 46      |  |
| 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. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) .....   | 10 | 1,030   |  |
| (If your income was section 951A category income (box a above Part I), leave line 10 blank.)   |    |         |  |
| 11 Add lines 9 and 10 .....  | 11 | 1,076   |  |
| 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 | 1,076   |  |
| 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 | 836     |  |
| 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 | 836     |  |
| 18 <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....   | 18 | 137,751 |  |
| <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.   |    |         |  |
| 19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....   | 19 | 0.0061  |  |
| 20 <b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> 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. See instructions ..... | 20 | 26,460  |  |
| <b>Caution:</b> 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 | 161     |  |
| 22 Increase in limitation (section 960 (c)) (see instructions) .....   | 22 |         |  |
| 23 Add lines 21 and 22 .....   | 23 | 161     |  |
| 24 Enter the <b>smaller</b> 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 | 161     |  |

## 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 <b>smaller</b> of line 20 or line 32 .....   | 33 | 161 |  |
| 34 Reduction of credit for international boycott operations. See instructions for line 12 .....   | 34 |     |  |
| 35 Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . 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 | 161 |  |

**SCHEDULE 8812**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **47**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

**CLAUDE A SIMON**

Your social security number

**106-50-1158****Part I 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  | <b>163,889</b> |
| 2a  | Enter income from Puerto Rico that you excluded .....  | 2a |                |
| 2b  | Enter the amounts from lines 45 and 50 of your Form 2555 .....   | 2b |                |
| 2c  | Enter the amount from line 15 of your Form 4563 .....  | 2c |                |
| 2d  |  | 2d |                |
| 3   | Add lines 2a through 2c .....  | 3  | <b>163,889</b> |
| 4   | Number of qualifying children under age 17 with the required social security number .....  | 4  |                |
| 5   | Multiply line 4 by \$2,000 .....   | 5  | <b>0</b>       |
| 6   | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number .....                                      | 6  | <b>1</b>       |
| <b>Caution:</b> 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 4. |  |    |                |
| 7   | Multiply line 6 by \$500 .....   | 7  | <b>500</b>     |
| 8   | Add lines 5 and 7 .....  | 8  | <b>500</b>     |
| 9   | Enter the amount shown below for your filing status.   | 9  | <b>200,000</b> |
| 10  | Subtract line 9 from line 3.   | 10 | <b>0</b>       |
|   | • If zero or less, enter -0-.  | 11 |                |
|   | • 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. | 12 | <b>500</b>     |
| 11  | Multiply line 10 by 5% (0.05) .....  | 13 | <b>26,299</b>  |
| 12  | Is the amount on line 8 more than the amount on line 11?   | 14 | <b>500</b>     |
| <input type="checkbox"/>  | <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.              |    |                |
| <input checked="" type="checkbox"/>   | <b>Yes.</b> Subtract line 11 from line 8. Enter the result.  |    |                |
| 13  | Enter the amount from the <b>Credit Limit Worksheet A</b> .....  |    |                |
| 14  | Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents</b> .....   |    |                |
| <b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>  |  |    |                |

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

**CLAUDE A SIMON**

Schedule 8812 (Form 1040) 2023

**106-50-1158**Page **2****Part II-A Additional Child Tax Credit for All Filers****Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

|   |  |                          |
|---|--|--------------------------|
| 15  | Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27  | <input type="checkbox"/> |
| 16a   | Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27   | 16a                      |
| b   | Number of qualifying children under 17 with the required social security number: _____ x \$1,600.<br>Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.<br>Enter -0- on line 27   | 16b                      |
| <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4. |  |                          |
| 17  | Enter the <b>smaller</b> of line 16a or line 16b   | 17                       |
| 18a   | Earned income (see instructions)   | 18a                      |
| b   | Nontaxable combat pay (see instructions)   | 18b                      |
| 19  | Is the amount on line 18a more than \$2,500?<br><input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20.<br><input type="checkbox"/> <b>Yes.</b> 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<br><b>Next.</b> On line 16b, is the amount \$4,800 or more?<br><input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27.<br><input type="checkbox"/> <b>Yes.</b> 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                       |

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

|    |   |    |
|----|---|----|
| 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, or if you are a bona fide resident of Puerto Rico, see instructions | 21 |
| 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  | 22 |
| 23 | Add lines 21 and 22   | 23 |
| 24 | <b>1040 and</b><br><b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.<br><b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.  | 24 |
| 25 | Subtract line 24 from line 23. If zero or less, enter -0-   | 25 |
| 26 | Enter the <b>larger</b> of line 20 or line 25<br><b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.  | 26 |

**Part II-C Additional Child Tax Credit**

|    |  |    |   |
|----|--|----|---|
| 27 | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 | 27 | 0 |
|----|--|----|---|

Schedule 8812 (Form 1040) 2023

Form **4952**Department of the Treasury  
Internal Revenue Service**Investment Interest Expense Deduction**Attach to your tax return.  
Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

OMB No. 1545-0191

**2023**Attachment  
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 2023 (see instructions) ..... | 1 | <b>905</b>   |
| 2 Disallowed investment interest expense from 2022 Form 4952, line 7 .....     | 2 | <b>4,656</b> |
| <b>3 Total investment interest expense.</b> Add lines 1 and 2 .....            | 3 | <b>5,561</b> |

**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 | <b>865</b> |           |
| 4b Qualified dividends included on line 4a .....  | 4b | <b>851</b> |           |
| c Subtract line 4b from line 4a .....   | 4c |            | <b>14</b> |
| d Net gain from the disposition of property held for investment .....   | 4d |            |           |
| e Enter the <b>smaller</b> 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 | <b>851</b> |           |
| h Investment income. Add lines 4c, 4f, and 4g .....   | 4h | <b>865</b> |           |
| 5 Investment expenses (see instructions) .....  | 5  |            |           |
| <b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- .....  | 6  | <b>865</b> |           |

**Part III Investment Interest Expense Deduction**

|   |   |              |
|---|---|--------------|
| 7 Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0- ..... | 7 | <b>4,696</b> |
| <b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions .....                  | 8 | <b>865</b>   |

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2023)

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

OMB No. 1545-0191

**2023**Attachment  
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 2023 (see instructions) ..... | 1 | <b>905</b>   |
| 2 Disallowed investment interest expense from 2022 Form 4952, line 7 .....     | 2 | <b>4,622</b> |
| <b>3 Total investment interest expense.</b> Add lines 1 and 2 .....            | 3 | <b>5,527</b> |

**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 | <b>865</b> |           |
| 4b Qualified dividends included on line 4a .....  | 4b | <b>851</b> |           |
| c Subtract line 4b from line 4a .....   | 4c |            | <b>14</b> |
| d Net gain from the disposition of property held for investment .....   | 4d |            |           |
| e Enter the <b>smaller</b> 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 | <b>851</b> |           |
| h Investment income. Add lines 4c, 4f, and 4g .....   | 4h | <b>865</b> |           |
| 5 Investment expenses (see instructions) .....  | 5  |            |           |
| <b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0- .....  | 6  | <b>865</b> |           |

**Part III Investment Interest Expense Deduction**

|   |   |              |
|---|---|--------------|
| 7 Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0- ..... | 7 | <b>4,662</b> |
| <b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions .....                  | 8 | <b>865</b>   |

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2023)

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

OMB No. 1545-2294

**2023**Attachment  
Sequence No. **55**

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

**CLAUDE A SIMON**

Your 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 \$182,100 (\$364,200 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   | <b>SIMONS HK PROPERTIES LLC</b>   | <b>106-50-1158</b>                 | <b>3,225</b>                            |
| ii  | <b>10 PARK AVE</b>  | <b>106-50-1158</b>                 | <b>6,243</b>                            |
| iii | <b>FAIRLANE VRTX, INC</b>   | <b>46-1575705</b>                  | <b>-3,164</b>                           |
| iv  |   |                                    |   |
| v   |   |                                    |   |
| 2   | Total qualified business income or (loss). Combine lines 1i through 1v, column (c) .....  | <b>2</b>                           | <b>6,304</b>                            |
| 3   | Qualified business net (loss) carryforward from the prior year .....  | <b>3</b>                           | <b>(23,214)</b>                         |
| 4   | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- .....  | <b>4</b>                           | <b>0</b>                                |
| 5   | Qualified business income component. Multiply line 4 by 20% (0.20) .....  |                                    |   |
| 6   | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) .....  |                                    |   |
| 7   | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year .....  | <b>7</b>                           | <b>( )</b>                              |
| 8   | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- .....  | <b>8</b>                           | <b>0</b>                                |
| 9   | REIT and PTP component. Multiply line 8 by 20% (0.20) .....   |                                    |   |
| 10  | Qualified business income deduction before the income limitation. Add lines 5 and 9 .....   | <b>10</b>                          | <b>0</b>                                |
| 11  | Taxable income before qualified business income deduction (see instructions) .....  | <b>11</b>                          | <b>137,751</b>                          |
| 12  | Enter your net capital gain, if any, increased by any qualified dividends (see instructions) .....  | <b>12</b>                          | <b>851</b>                              |
| 13  | Subtract line 12 from line 11. If zero or less, enter -0- .....   | <b>13</b>                          | <b>136,900</b>                          |
| 14  | Income limitation. Multiply line 13 by 20% (0.20) .....   | <b>14</b>                          | <b>27,380</b>                           |
| 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) ..... | <b>15</b>                          | <b>0</b>                                |
| 16  | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- .....  | <b>16</b>                          | <b>(16,910)</b>                         |
| 17  | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- .....  | <b>17</b>                          | <b>( )</b>                              |

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

Form **8995** (2023)

Form **8867**

(Rev. November 2023)

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](http://www.irs.gov/Form8867) for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 23

Attachment  
Sequence No. 70

Taxpayer name(s) shown on return

## CLAUDE A SIMON

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Preparer's name

## Arthur Langer CPA

## 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? .....
- 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 worksheet(s) 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)? .....

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**For Paperwork Reduction Act Notice, see separate instructions.**

Form **8867** (Rev. 11-2023)

## CLAUDE A SIMON

106-50-1158

Page 2

Form 8867 (Rev. 11-2023)

**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"/> |
|                                     | <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. 11-2023)

Form **8960**Department of the Treasury  
Internal Revenue Service**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2023**Attachment  
Sequence No. **72**

Name(s) shown on your tax return

**CLAUDE A SIMON**

Your social security number or EIN

**106-50-1158****Part I Investment Income**

Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

|    |   |    |               |
|----|---|----|---------------|
| 1  | Taxable interest (see instructions)   | 1  | <b>14</b>     |
| 2  | Ordinary dividends (see instructions)   | 2  | <b>851</b>    |
| 3  | Annuities (see instructions)  | 3  |               |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)          | 4a | <b>-3,164</b> |
| 4b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) | 4b | <b>3,164</b>  |
| c  | Combine lines 4a and 4b   | 4c |               |
| 5a | Net gain or loss from disposition of property (see instructions)  | 5a | <b>-1,500</b> |
| b  | Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)           | 5b |               |
| c  | Adjustment from disposition of partnership interest or S corporation stock (see instructions)                               | 5c |               |
| d  | Combine lines 5a through 5c   | 5d | <b>-1,500</b> |
| 6  | Adjustments to investment income for certain CFCs and PFICs (see instructions)  | 6  |               |
| 7  | Other modifications to investment income (see instructions)   | 7  |               |
| 8  | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7  | 8  | <b>-635</b>   |

**Part II Investment Expenses Allocable to Investment Income and Modifications**

|    |   |    |            |
|----|---|----|------------|
| 9a | Investment interest expenses (see instructions)         | 9a | <b>865</b> |
| b  | State, local, and foreign income tax (see instructions) | 9b |            |
| c  | Miscellaneous investment expenses (see instructions)    | 9c |            |
| d  | Add lines 9a, 9b, and 9c                                | 9d | <b>865</b> |
| 10 | Additional modifications (see instructions)             | 10 |            |
| 11 | Total deductions and modifications. Add lines 9d and 10 | 11 | <b>865</b> |

**Part III Tax Computation**

|                            |  |     |                |
|----------------------------|--|-----|----------------|
| 12                         | Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17.<br>Estates and trusts, complete lines 18a-21. If zero or less, enter -0. | 12  | <b>0</b>       |
| <b>Individuals:</b>        |  |     |                |
| 13                         | Modified adjusted gross income (see instructions)  | 13  | <b>163,889</b> |
| 14                         | Threshold based on filing status (see instructions)  | 14  | <b>125,000</b> |
| 15                         | Subtract line 14 from line 13. If zero or less, enter -0.  | 15  | <b>38,889</b>  |
| 16                         | Enter the smaller of line 12 or line 15  | 16  |                |
| 17                         | Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return (see instructions)</b>                                   | 17  |                |
| <b>Estates and Trusts:</b> |  |     |                |
| 18a                        | Net investment income (line 12 above)  | 18a |                |
| b                          | Deductions for distributions of net investment income and charitable deductions (see instructions)   | 18b |                |
| c                          | Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0.  | 18c |                |
| 19a                        | Adjusted gross income (see instructions)   | 19a |                |
| b                          | Highest tax bracket for estates and trusts for the year (see instructions)   | 19b |                |
| c                          | Subtract line 19b from line 19a. If zero or less, enter -0.  | 19c |                |
| 20                         | Enter the smaller of line 18c or line 19c  | 20  |                |
| 21                         | Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return (see instructions)</b>                            | 21  |                |

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

Form **8960** (2023)

Form **7203**(Rev. December 2022)  
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](http://www.irs.gov/Form7203) for instructions and the latest information.Attachment  
Sequence No. **203**

Name of shareholder

**CLAUDE A SIMON**

A Name of S corporation

**FAIRLANE VRTX, INC**

Identifying number

**106-50-1158**

B Employer identification number

**46-1575705**

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1)  Original shareholder (2)  Purchased (3)  Inherited (4)  Gifted (5)  Other: .....E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation **Part I Shareholder Stock Basis**

|   |    |                |
|---|----|----------------|
| 1 Stock basis at the beginning of the corporation's tax year .....  | 1  | <b>128,597</b> |
| 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 |                |
| b Net rental real estate income (enter losses in Part III) .....  | 3b |                |
| c Other net rental income (enter losses in Part III) .....  | 3c |                |
| d Interest income .....   | 3d |                |
| e Ordinary dividends .....  | 3e |                |
| f Royalties .....   | 3f |                |
| g Net capital gains (enter losses in Part III) .....  | 3g |                |
| h Net section 1231 gain (enter losses in Part III) .....  | 3h |                |
| i Other income (enter losses in Part III) .....   | 3i |                |
| j Excess depletion adjustment .....   | 3j |                |
| k Tax-exempt income .....   | 3k |                |
| l Recapture of business credits .....   | 3l |                |
| m Other items that increase stock basis .....   | 3m |                |
| 4 Add lines 3a through 3m .....   | 4  | <b>0</b>       |
| 5 Stock basis before distributions. Add lines 1, 2, and 4 .....   | 5  | <b>128,597</b> |
| 6 Distributions (excluding dividend distributions) .....  | 6  |                |
| <b>Note:</b> 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  | <b>128,597</b> |
| 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 .....               | 8a |                |
| 8a Nondeductible expenses .....   | 8a |                |
| b Depletion for oil and gas .....   | 8b |                |
| c 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 | <b>128,597</b> |
| 11 Allowable loss and deduction items. Enter the amount from line 47, column (c) .....  | 11 | <b>3,164</b>   |
| 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 | <b>3,164</b>   |
| <b>15 Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0- .....                                   | 15 | <b>125,433</b> |

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

| Description  | (a) Debt 1<br><input type="checkbox"/> Formal note<br><input checked="" type="checkbox"/> Open account | (b) Debt 2<br><input type="checkbox"/> Formal note<br><input type="checkbox"/> Open account | (c) Debt 3<br><input type="checkbox"/> Formal note<br><input type="checkbox"/> Open account | (d) Total |
|--|--|---|---|-----------|
| 16 Loan balance at the beginning of the corporation's tax year .....                           |  |   |   |           |
| 17 Additional loans (see instructions) .....   |  |   |   |           |
| 18 Loan balance before repayment. Add 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. Subtract lines 19 from line 18 ..... |  |   |   |           |

CLAUDE A SIMON

106-50-1158

Form 7203 (Rev. 12-2022)

Page 2

**Part II Shareholder Debt Basis (continued)****Section B—Adjustments to Debt Basis**

|    | Description   | (a) Debt 1 | (b) Debt 2 | (c) Debt 3 | (d) 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. Add 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 | <b>Debt basis at the end of the corporation's tax year.</b> 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 | <b>Reportable gain.</b> Subtract line 33 from line 32 ..... | 0 |  |  |  |

**Part III Shareholder Allowable Loss and Deduction Items**

|    | Description   | (a) 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 .....  | 3,164                                  |   | 3,164                               |                                    |                       |
| 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 | <b>Total loss.</b> Add 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 ..... | 3,164                                  |   | 3,164                               |                                    |                       |

Form 7203 (Rev. 12-2022)

8582

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

## Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

2023

Attachment  
Sequence No. 858

CLAUDE A SIMON

Identifying number

106-50-1158

## Part I 2023 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)) .....  
 c Prior years' unallowed losses (enter the amount from Part IV, column (c)) .....  
 d Combine lines 1a, 1b, and 1c .....

|    |         |
|----|---------|
| 1a | 9,468   |
| 1b | 45,405  |
| 1c | 459,006 |

1d -494,943

## All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a)) .....  
 b Activities with net loss (enter the amount from Part V, column (b)) .....  
 c 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 and subtract any prior year unallowed CRD. See instructions. 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 -494,943

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 and 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. If line 3 includes any CRD, see instructions .....

|   |         |
|---|---------|
| 5 |         |
| 6 | 121,727 |
| 7 |         |

|   |         |
|---|---------|
| 4 | 494,943 |
| 5 |         |
| 6 |         |
| 7 |         |
| 8 |         |
| 9 | 0       |

## Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total .....  
 11 **Total losses allowed from all passive activities for 2023.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return .....

|    |       |
|----|-------|
| 10 | 9,468 |
| 11 | 9,468 |

## 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<br>(line 1a) | (b) Net loss<br>(line 1b) | (c) Unallowed<br>loss (line 1c) | (d) Gain             | (e) Loss |
| See Statement 5                                     |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
| <b>Total. Enter on Part I, lines 1a, 1b, and 1c</b> | <b>9,468</b>                | <b>45,405</b>             | <b>459,006</b>                  |                      |          |

For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2023)

CLAUDE A SIMON

106-50-1158

Form 8582 (2023)

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<br>(line 2a) | (b) Net loss<br>(line 2b) | (c) Unallowed<br>loss (line 2c) | (d) Gain             | (e) Loss |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
|   |                             |                           |                                 |                      |          |
| <b>Total.</b> 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<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Ratio | (c) Special<br>allowance | (d) Subtract<br>column (c) from<br>column (a). |
|------------------|--|----------|-----------|--------------------------|--|
|                  |  |          |           |                          |  |
|                  |  |          |           |                          |  |
|                  |  |          |           |                          |  |
|                  |  |          |           |                          |  |
|                  |  |          |           |                          |  |
|                  |  |          |           |                          |  |
| <b>Total</b>     |  |          |           | <b>1.00</b>              |  |

**Part VII Allocation of Unallowed Losses.** See instructions

| Name of activity                    | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss       | (b) Ratio     | (c) Unallowed loss |
|-------------------------------------|--|----------------|---------------|--------------------|
| <b>SIMONS HK PROPERTIES LLC</b>     | <b>Sch E1</b>  | <b>96,450</b>  | <b>0.1933</b> | <b>95,660</b>      |
| <b>CHARLES HENRY PROPERTIES LLC</b> | <b>Sch E1</b>  | <b>402,582</b> | <b>0.8067</b> | <b>399,283</b>     |
|                                     |  |                |               |                    |
|                                     |  |                |               |                    |
|                                     |  |                |               |                    |
|                                     |  |                |               |                    |
| <b>Total</b>                        |  | <b>499,032</b> | <b>1.00</b>   | <b>494,943</b>     |

**Part VIII Allowed Losses.** See instructions.

| Name of activity                    | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss       | (b) Unallowed loss | (c) Allowed loss |
|-------------------------------------|--|----------------|--------------------|------------------|
| <b>SIMONS HK PROPERTIES LLC</b>     | <b>Sch E1</b>  | <b>99,675</b>  | <b>95,660</b>      | <b>4,015</b>     |
| <b>CHARLES HENRY PROPERTIES LLC</b> | <b>Sch E1</b>  | <b>402,582</b> | <b>399,283</b>     | <b>3,299</b>     |
|                                     |  |                |                    |                  |
|                                     |  |                |                    |                  |
|                                     |  |                |                    |                  |
| <b>Total</b>                        |  | <b>502,257</b> | <b>494,943</b>     | <b>7,314</b>     |

Form 8582 (2023)

## Federal Statements

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

| Description               | Amount                  |
|---------------------------|-------------------------|
| 2017 Net Operating Loss   | \$ 23,862               |
| NOL Carryovers after 2017 | 3,522                   |
| Total                     | <u><u>\$ 27,384</u></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      | \$ 25,450        |                         | \$ 25,450        |
| PROFESSIONAL FEES | 750              |                         | 750              |
| BANK CHARGES      | 139              |                         | 139              |
| Total             | \$ <u>26,339</u> |                         | \$ <u>26,339</u> |

### CHARLES HENRY PROPERTIES LLC

#### Statement 3 - Schedule E, Line 19 - Other Expenses

| Description             | Gross Amount     | Business Use Percentage | Net Amount       |
|-------------------------|------------------|-------------------------|------------------|
| RENT EXPENSE            | \$ 18,000        |                         | \$ 18,000        |
| PROMOTIONAL EXPENSE     | 3,970            |                         | 3,970            |
| ADMINISTRATIVE EXPENSES | 2,100            |                         | 2,100            |
| WATER & SEWER           | 890              |                         | 890              |
| TELEPHONE               | 376              |                         | 376              |
| BANK CHARGES            | 275              |                         | 275              |
| DUES & SUBSCRIPTION     | 150              |                         | 150              |
| POSTAGE & DELIVERY      | 131              |                         | 131              |
| Total                   | \$ <u>25,892</u> |                         | \$ <u>25,892</u> |

## Federal Statements

### Statement 4 - Schedule E, Page 2, Line 28

| Name                       | P<br>S | For<br>Ptr | EIN        | Basis<br>Required | Comp<br>Not at<br>Risk | Passive<br>Loss | Passive<br>Income | Nonpass<br>Loss | Sec 179<br>Deduct | Nonpass<br>Income |
|----------------------------|--------|------------|------------|-------------------|------------------------|-----------------|-------------------|-----------------|-------------------|-------------------|
| FAIRLANE VRTX, INC         | S      |            | 46-1575705 | X                 |                        | \$              | \$                | \$ 3,164        | \$                | \$                |
| 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              | \$ 3,164        | \$ 0              | \$ 0              |

## Federal Statements

### Passive Income

#### Form 1116, Line 10 - Carryback or Carryover

| Year              | Fgn Taxes<br>Pd/Accrued | Limit | Available to<br>Carryover |
|-------------------|-------------------------|-------|---------------------------|
| 2013              | \$ 35                   | \$    | \$ 35                     |
| 2014              | 112                     |       | 112                       |
| 2015              | 150                     |       | 150                       |
| 2016              | 254                     |       | 254                       |
| 2017              | 272                     |       | 272                       |
| 2018              |                         |       |                           |
| 2019              |                         |       |                           |
| 2020              | 103                     |       | 103                       |
| 2021              | 104                     |       | 104                       |
| 2022              |                         |       |                           |
| Carryback to 2023 |                         |       |                           |
| Total             |                         |       | \$ <u>1,030</u>           |

## Federal Statements

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

#### Description

|                              | <u>Current Year<br/>Net Income</u> | <u>Current Year<br/>Net Loss</u> | <u>Prior Year<br/>Unallowed Loss</u> | <u>Overall<br/>Gain</u> | <u>Overall<br/>Loss</u> |
|------------------------------|------------------------------------|----------------------------------|--------------------------------------|-------------------------|-------------------------|
| SIMONS HK PROPERTIES LLC     | \$ 3,225                           | \$                               | \$ 99,675                            | \$                      | \$ 96,450               |
| CHARLES HENRY PROPERTIES LLC |                                    | 45,405                           | 357,177                              |                         | 402,582                 |
| 10 PARK AVE                  | 6,243                              |                                  | 2,154                                |                         | 4,089                   |
| Total                        | \$ <u>9,468</u>                    | \$ <u>45,405</u>                 | \$ <u>459,006</u>                    |                         |                         |

|   |   |  |
|---|---|--|
| Form <b>1040</b>  | <b>Shareholder's Basis Worksheet Page 1</b> | <b>2023</b>  |
| Name<br><b>CLAUDE A SIMON</b>   |   | Taxpayer Identification Number<br><b>106-50-1158</b> |
| Name of Entity<br><b>FAIRLANE VRTX, INC</b>   |   | EIN <b>46-1575705</b>                                |
| Passive Activity Type <b>Not Passive</b>  |   | K1 Unit <b>1</b>                                     |
| <b>Shareholder Stock Basis</b>  |   |  |
| 1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero ..... 1. <b>128,597</b>  |   |  |
| <b>Increases to stock basis</b>   |   |  |
| 2. Capital contributions made or additional stock acquired ..... 2. _____   |   |  |
| 3. Ordinary business income ..... 3. _____  |   |  |
| 4. Net rental real estate income ..... 4. _____   |   |  |
| 5. Other net rental income ..... 5. _____   |   |  |
| 6. Interest, dividends and royalties ..... 6. _____   |   |  |
| 7. Net capital gains ..... 7. _____   |   |  |
| 8. Net section 1231 gain and ordinary business gain ..... 8. _____  |   |  |
| 9. Tax-exempt interest, other tax-exempt income and recapture credits ..... 9. _____  |   |  |
| 10. Other income ..... 10. _____  |   |  |
| 11. Excess of deductions for depletion over basis of property (other than oil and gas) ..... 11. _____  |   |  |
| 12. Other increases to stock basis ..... 12. _____  |   |  |
| 13. Total increases to stock basis. Combine lines 2 through 12 ..... 13. <b>0</b>   |   |  |
| 14. <b>Stock basis before distributions and items of loss or deductions.</b> Add line 1 and line 13 and enter the result here ..... 14. <b>128,597</b>                |   |  |
| <b>Decreases to stock basis</b>   |   |  |
| 15. Distributions allowed ..... 15. _____   |   |  |
| 16. <b>Stock basis after distributions and before items of loss or deductions.</b> Subtract line 15 from line 14. If zero or less, enter - 0 ..... 16. <b>128,597</b> |   |  |
| 17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) 17. <b>3,164</b>  |   |  |
| 18. Other decreases to stock basis ..... 18. _____  |   |  |
| 19. Amount used to restore loan basis ..... 19. _____   |   |  |
| 20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 ..... 20. <b>3,164</b>   |   |  |
| 21. <b>Stock basis at the end of year.</b> (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero ..... 21. <b>125,433</b>             |   |  |
| <b>Shareholder Debt Basis</b>   |   |  |
| 22. Debt basis at the beginning of corporation's tax year ..... 22. _____   |   |  |
| 23. Additional loans ..... 23. _____  |   |  |
| 24. Debt basis restoration ..... 24. _____  |   |  |
| 25. Nontaxable debt repayment ..... 25. _____   |   |  |
| 26. <b>Debt basis before losses and deductions.</b> Combine lines 22 through 25 ..... 26. _____   |   |  |
| 27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3) ..... 27. _____  |   |  |
| 28. <b>Debt basis at the end of year</b> (Subtract line 28 from line 27). ..... 28. <b>0</b>  |   |  |
| 29. <b>Stock and debt basis at the end of the year</b> (Add lines 21 and line 28) ..... 29. <b>125,433</b>  |   |  |
| <b>Gain Recognized on Excess Distributions</b>  |   |  |
| 30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) ..... 30. _____   |   |  |
| 31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. ..... 31. _____                     |   |  |
| 32. <b>Total gain recognized on excess distributions.</b> (Subtract line 31 from line 30) ..... 32. _____   |   |  |
| ● Sch D/8949, short-term capital gain _____   |   |  |
| ● Sch D/8949, long-term capital gain _____  |   |  |

Form 1040

## Shareholder's Basis Worksheet Page 3

2023

Name CLAUDE A SIMON

Id No. 106-50-1158

Entity Name FAIRLANE VRTX, INC

EIN 46-1575705 Passive Activity Type Not Passive

K1 Unit 1

Basis reduced by nondeductible items before loss and deduction items

## Loss Allocated to Shareholder Stock and Debt Basis

|   | Suspended Losses | Current Year Loss | Total Loss | Percent | Allowed Stock Loss | Disallowed Stock Loss | Percent | Allowed Loan Loss | Disallowed Loss Carryforward | Total Allowed Loss |
|---|------------------|-------------------|------------|---------|--------------------|-----------------------|---------|-------------------|------------------------------|--------------------|
| Nondeductible noncapital exp & oil/gas depletion deduction: |                  |                   |            | 1.0000  |                    |                       |         |                   |                              |                    |
| Losses and deductions:                                      |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Ordinary business loss                                      |                  |                   | 3,164      | 1.0000  | 3,164              |                       |         |                   |                              | 3,164              |
| Net rental real estate loss                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other net rental loss                                       |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Short-term capital loss                                     |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Long-term capital loss                                      |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| 28% capital loss  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Section 1231 loss   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| 4797 - Ordinary loss  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other portfolio loss  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| 1256 contracts and straddles                                |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other losses - Schedule E                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other losses - 1040 Sch 1                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Section 179 expense   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cash contributions  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cash contributions (30%)                                    |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Noncash contributions (50%)                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Noncash contributions (30%)                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cap gain prop 50% org (30%)                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cap gain prop (20%)   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Portfolio deductions (other)                                |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Investment interest expense                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Depletion   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Deductions-royalty income                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Section 59(e)(2) expenditures                               |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Preproductive period exp.                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Reforestation expense ded.                                  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other deductions  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Foreign taxes   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Total losses and deductions                                 |                  | 3,164             | 3,164      | 1.0000  | 3,164              |                       |         |                   |                              | 3,164              |
| Total nonded and deductible items                           |                  | 3,164             | 3,164      |         | 3,164              |                       |         |                   |                              | 3,164              |

|   |   |   |
|---|---|---|
| Form <b>1040</b>  | <b>Shareholder's Basis Worksheet Page 1</b> | <b>2023</b>   |
| Name<br><b>CLAUDE A SIMON</b>   |   | Taxpayer Identification Number<br><b>106-50-1158</b>                          |
| Name of Entity<br><b>VERATEX INC</b>  |   | EIN <b>3-2804148</b>  |
| Passive Activity Type <b>Not Passive</b>  |   | K1 Unit <b>2</b>  |
| <b>Shareholder Stock Basis</b>  |   |   |
| 1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero ..... 1. <span style="float: right;">0</span>  |   |   |
| <b>Increases to stock basis</b>   |   |   |
| 2. Capital contributions made or additional stock acquired ..... 2. <span style="float: right;">_____</span>  |   |   |
| 3. Ordinary business income ..... 3. <span style="float: right;">_____</span>   |   |   |
| 4. Net rental real estate income ..... 4. <span style="float: right;">_____</span>  |   |   |
| 5. Other net rental income ..... 5. <span style="float: right;">_____</span>  |   |   |
| 6. Interest, dividends and royalties ..... 6. <span style="float: right;">_____</span>  |   |   |
| 7. Net capital gains ..... 7. <span style="float: right;">_____</span>  |   |   |
| 8. Net section 1231 gain and ordinary business gain ..... 8. <span style="float: right;">_____</span>   |   |   |
| 9. Tax-exempt interest, other tax-exempt income and recapture credits ..... 9. <span style="float: right;">_____</span>   |   |   |
| 10. Other income ..... 10. <span style="float: right;">_____</span>   |   |   |
| 11. Excess of deductions for depletion over basis of property (other than oil and gas) ..... 11. <span style="float: right;">_____</span>   |   |   |
| 12. Other increases to stock basis ..... 12. <span style="float: right;">_____</span>   |   |   |
| 13. Total increases to stock basis. Combine lines 2 through 12 ..... 13. <span style="float: right;">0</span>   |   |   |
| 14. <b>Stock basis before distributions and items of loss or deductions.</b> Add line 1 and line 13 and enter the result here ..... 14. <span style="float: right;">_____</span>            |   |   |
| <b>Decreases to stock basis</b>   |   |   |
| 15. Distributions allowed ..... 15. <span style="float: right;">_____</span>  |   |   |
| 16. <b>Stock basis after distributions and before items of loss or deductions.</b> Subtract line 15 from line 14. If zero or less, enter - 0 ..... 16. <span style="float: right;">0</span> |   |   |
| 17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) 17. <span style="float: right;">_____</span>  |   |   |
| 18. Other decreases to stock basis ..... 18. <span style="float: right;">_____</span>   |   |   |
| 19. Amount used to restore loan basis ..... 19. <span style="float: right;">_____</span>  |   |   |
| 20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 ..... 20. <span style="float: right;">0</span>   |   |   |
| 21. <b>Stock basis at the end of year.</b> (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero ..... 21. <span style="float: right;">0</span>             |   |   |
| <b>Shareholder Debt Basis</b>   |   |   |
| 22. Debt basis at the beginning of corporation's tax year ..... 22. <span style="float: right;">_____</span>  |   |   |
| 23. Additional loans ..... 23. <span style="float: right;">_____</span>   |   |   |
| 24. Debt basis restoration ..... 24. <span style="float: right;">_____</span>   |   |   |
| 25. Nontaxable debt repayment ..... 25. <span style="float: right;">_____</span>  |   |   |
| 26. <b>Debt basis before losses and deductions.</b> Combine lines 22 through 25 ..... 26. <span style="float: right;">_____</span>  |   |   |
| 27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3) ..... 27. <span style="float: right;">_____</span>   |   |   |
| 28. <b>Debt basis at the end of year</b> (Subtract line 28 from line 27). ..... 28. <span style="float: right;">0</span>  |   |   |
| 29. <b>Stock and debt basis at the end of the year</b> (Add lines 21 and line 28) ..... 29. <span style="float: right;">0</span>  |   |   |
| <b>Gain Recognized on Excess Distributions</b>  |   |   |
| 30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) ..... 30. <span style="float: right;">_____</span>  |   |   |
| 31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. ..... 31. <span style="float: right;">_____</span>        |   |   |
| 32. <b>Total gain recognized on excess distributions.</b> (Subtract line 31 from line 30) ..... 32. <span style="float: right;">_____</span>  |   |   |
| ● Sch D/8949, short-term capital gain <span style="float: right;">_____</span>  |   | ● Sch D/8949, long-term capital gain <span style="float: right;">_____</span> |

Form 1040

## Shareholder's Basis Worksheet Page 3

2023

Name CLAUDE A SIMON

Id No. 106-50-1158

Entity Name VERATEX INC

EIN 13-2804148 Passive Activity Type Not Passive

K1 Unit 2

Basis reduced by nondeductible items before loss and deduction items

## Loss Allocated to Shareholder Stock and Debt Basis

|   | Suspended Losses | Current Year Loss | Total Loss | Percent | Allowed Stock Loss | Disallowed Stock Loss | Percent | Allowed Loan Loss | Disallowed Loss Carryforward | Total Allowed Loss |
|---|------------------|-------------------|------------|---------|--------------------|-----------------------|---------|-------------------|------------------------------|--------------------|
| Nondeductible noncapital exp & oil/gas depletion deduction: |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Losses and deductions:                                      |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Ordinary business loss                                      | 463,091          | 92,652            | 555,743    |         |                    | 555,743               |         |                   | 555,743                      |                    |
| Net rental real estate loss                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other net rental loss                                       |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Short-term capital loss                                     |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Long-term capital loss                                      |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| 28% capital loss  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Section 1231 loss   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| 4797 - Ordinary loss  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other portfolio loss  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| 1256 contracts and straddles                                |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other losses - Schedule E                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other losses - 1040 Sch 1                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Section 179 expense   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cash contributions  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cash contributions (30%)                                    |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Noncash contributions (50%)                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Noncash contributions (30%)                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cap gain prop 50% org (30%)                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Cap gain prop (20%)   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Portfolio deductions (other)                                |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Investment interest expense                                 |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Depletion   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Deductions-royalty income                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Section 59(e)(2) expenditures                               |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Preproductive period exp.                                   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Reforestation expense ded.                                  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Other deductions  |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Foreign taxes   |                  |                   |            |         |                    |                       |         |                   |                              |                    |
| Total losses and deductions                                 | 463,091          | 92,652            | 555,743    |         |                    | 555,743               |         |                   | 555,743                      |                    |
| Total nonded and deductible items                           | 463,091          | 92,652            | 555,743    |         |                    | 555,743               |         |                   | 555,743                      |                    |

**SCHEDULE B  
(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**For calendar year **2023**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

See separate instructions.

Attach to Form 1116.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

Name

**CLAUDE A SIMON**Identifying 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<br>Reconciliation  | (i)<br>10th Preceding<br>Tax Year | (ii)<br>9th Preceding<br>Tax Year | (iii)<br>8th Preceding<br>Tax Year | (iv)<br>7th Preceding<br>Tax Year | (v)<br>6th Preceding<br>Tax Year | (vi)<br>5th Preceding<br>Tax Year | (vii)<br>Subtotal<br>(add columns (i)<br>through (vi)) |
|--|-----------------------------------|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--|
| 1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions)) |                                   | 35                                | 112                                | 150                               | 254                              | 272                               | 823  |
| 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                               | 254                              | 272                               | 823  |
| 4 Foreign tax carryover used in current tax year (enter as a negative number)  |                                   | -35                               | -80                                |                                   |                                  |                                   | -115   |
| 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-                               |                                   | 32                                 | 150                               | 254                              | 272                               | 708  |

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule B (Form 1116) (Rev. 12-2022)

Schedule B (Form 1116) (Rev. 12-2022) **CLAUDE A SIMON****106-50-1158**Page **2**

|          | (viii)<br>Foreign Tax Carryover<br>Reconciliation (continued)  | (viii)<br>Subtotal from page 1<br>(enter the amounts from<br>column (vii) on page 1) | (ix)<br>4th Preceding<br>Tax Year | (x)<br>3rd Preceding<br>Tax Year | (xi)<br>2nd Preceding<br>Tax Year | (xii)<br>1st Preceding<br>Tax Year | (xiii)<br>Current<br>Tax Year | (xiv)<br>Totals<br>(add columns (viii)<br>through (xiii)) |
|----------|--|--|-----------------------------------|----------------------------------|-----------------------------------|------------------------------------|-------------------------------|---|
| <b>1</b> | Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))         | <b>823</b>   |                                   | <b>103</b>                       | <b>104</b>                        |                                    |                               | <b>1,030</b>  |
| <b>2</b> | Adjustments to line 1 (enter description—see instructions):  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>a</b> | Carryback adjustment (see instructions)  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>b</b> | Adjustments for section 905(c) redeterminations (see instructions)   |  |                                   |                                  |                                   |                                    |                               |   |
| <b>c</b> |  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>d</b> |  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>e</b> |  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>f</b> |  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>g</b> |  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>3</b> | 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. | <b>823</b>   |                                   | <b>103</b>                       | <b>104</b>                        |                                    |                               | <b>1,030</b>  |
| <b>4</b> | Foreign tax carryover used in current tax year (enter as a negative number)  | <b>-115</b>  |                                   |                                  |                                   |                                    |                               | <b>-115</b>   |
| <b>5</b> | Foreign tax carryover expired unused in current tax year (enter as a negative number)  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>6</b> | Foreign tax carryover generated in current tax year  |  |                                   |                                  |                                   |                                    |                               |   |
| <b>7</b> | Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)   |  |                                   |                                  |                                   |                                    |                               |   |
| <b>8</b> | Foreign tax carryover to the following tax year. Combine lines 3 through 7.  | <b>708</b>   |                                   | <b>103</b>                       | <b>104</b>                        |                                    |                               | <b>915</b>  |

Schedule B (Form 1116) (Rev. 12-2022)

## **Filing Instructions**

### **Form IT-201 - New York Income Tax Return**

#### **Taxable Year Ended December 31, 2023**

**Name:** CLAUDE A SIMON

**Date Due:** April 15, 2024

**Remittance:** No check is required. Authorization for the New York State Department of Taxation and Finance to debit your JP MORGAN CHASE checking account for the amount of \$3,874 on April 15, 2024 has been designated in the electronic return. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

**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

# New York State E-File Signature Authorization for Tax Year 2023

## For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

**Electronic return originator (ERO): Do not mail this form to the Tax Department. Keep it for your records.**

|                                 |   |
|---------------------------------|---|
| Taxpayer's name<br><br>CLAUDE A | Spouse's name ( <i>jointly filed return only</i> )<br><br>SIMON |
|---------------------------------|---|

**Purpose**

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

**General instructions**

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return*, IT-201-X, *Amended Resident Income Tax Return*, IT-203, *Nonresident and Part-Year Resident Income Tax Return*, IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit*, and NYC-210, *Claim for New York City School Tax Credit*. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

**Part A – Tax return information**

- 1 Federal adjusted gross income (*from applicable line*) .....
- 2 Refund .....
- 3 Amount you owe .....
- 4 Financial institution routing number .....
- 5 Financial institution account number .....
- 6 Account type:  Personal checking  Personal savings  Business checking  Business savings

|    |           |
|----|-----------|
| 1. | 163,889.  |
| 2. |           |
| 3. | 3,874.    |
| 4. | 021000021 |
| 5. | 882368142 |

**Part B – Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210**

Under penalty of perjury, I declare that I have examined the information on my 2023 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2023 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the

IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2023 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

|   |                  |
|---|------------------|
| Taxpayer's signature                                    | Date<br>03052024 |
| Spouse's signature ( <i>jointly filed return only</i> ) | Date             |

**Part C – Declaration of electronic return originator (ERO) and paid preparer**

Under penalty of perjury, I declare that the information contained in this 2023 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2023 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2023 New York State electronic return

is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2023 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

**Do not mail Form TR-579-IT to the Tax Department:**

EROs must keep this form for three years and present it to the Tax Department upon request.

|  |                                 |                  |
|--|---------------------------------|------------------|
| ERO's signature                                | Print name                      | Date             |
| Paid preparer's signature<br>ARTHUR LANGER CPA | Print name<br>ARTHUR LANGER CPA | Date<br>03052024 |



2023

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, 2023, through December 31, 2023, 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) (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    | MONTICELLO                          |                                       |
| Taxpayer's permanent home address (see instructions) (number and street or rural route) |    |  |          | Apartment number                    | School district name                  |
|   |    |  |          |                                     | MONTICELLO                            |
|   |    |  |          |                                     | 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 surviving spouse

**B Did you itemize** your deductions on your 2023 federal income tax return? .... Yes  No

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



## H Dependent information

| 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

201001231022



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|                             |
|-----------------------------|
| Your Social Security number |
| 106501158                   |

**Federal income and adjustments**

- 1 Wages, salaries, tips, etc. ....
- 2 Taxable interest income .....
- 3 Ordinary dividends .....
- 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) .....
- 5 Alimony received .....
- 6 Business income or loss (submit a copy of federal Schedule C, 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) .....

|   |    |           |
|---|----|-----------|
| 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 | 40662.00  |
| 16 Other income <i>Identify:</i> SEE STATEMENT 1 .....                        | 16 | -27384.00 |
| 17 Add lines 1 through 11 and 13 through 16 .....                             | 17 | 163889.00 |
| 18 Total federal adjustments to income <i>Identify:</i> .....                 | 18 | .00       |
| 19 Federal adjusted gross income (subtract line 18 from line 17) .....        | 19 | 163889.00 |

**New York additions**

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

|    |           |
|----|-----------|
| 20 | .00       |
| 21 | .00       |
| 22 | .00       |
| 23 | 300.00    |
| 24 | 164189.00 |

**New York subtractions**

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



|    |           |
|----|-----------|
| 25 | .00       |
| 26 | .00       |
| 27 | 40662.00  |
| 28 | .00       |
| 29 | 20000.00  |
| 30 | .00       |
| 31 | .00       |
| 32 | 60662.00  |
| 33 | 103527.00 |

**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:  **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) .....

37 **Taxable income** (subtract line 36 from line 35) .....

|    |          |
|----|----------|
| 34 | 24291.00 |
| 35 | 79236.00 |
| 36 | 2 000.00 |
| 37 | 77236.00 |


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**Tax computation, credits, and other taxes**

|    |          |
|----|----------|
| 38 | 77236.00 |
| 39 | 4083.00  |
| 40 | .00      |
| 41 | .00      |
| 42 | .00      |
| 43 | .00      |
| 44 | 4083.00  |
| 45 | .00      |
| 46 | 4083.00  |

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

|     |         |   |
|-----|---------|---|
| 47  | .00     | See instructions to compute New York City and Yonkers taxes, credits, and surcharges. |
| 47a | .00     |   |
| 48  | .00     |   |
| 49  | .00     |   |
| 50  | .00     |   |
| 51  | .00     |   |
| 52  | .00     |   |
| 53  | .00     |   |
| 54  | .00     |   |
| 54a | .00     |   |
| 54b | .00     | See instructions to compute the MCTMT for each zone.                                  |
| 54c | .00     |   |
| 54d | .00     |   |
| 54e | .00     |   |
| 55  | .00     |   |
| 56  | .00     |   |
| 57  | .00     |   |
| 58  | .00     |   |
| 59  | 32.00   |   |
| 60  | .00     |   |
| 61  | 4115.00 |   |



62 Enter amount from line 61

|                             |
|-----------------------------|
| Your Social Security number |
| 106501158                   |

62

4115.00

**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  | 241.00 |
| 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

241.00

If applicable, complete **Form(s) IT-201-ATT** 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  **paper check** savings account (fill in line 83) - or -

79 Amount of line 77 that you want applied to your 2024 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

3874.00

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 |
|----|-----|

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 021000021

83c Account number 882368142

84 Electronic funds withdrawal .....

Date 04152024

Amount 3874.00

|   |                       |  |                         |                                      |
|---|-----------------------|--|-------------------------|--------------------------------------|
| 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<br>MELVILLE NY 11747           |                         | 814277329                      |                    |    |
| Date   |                         | 03052024                       |                    |    |
| Email: ARTHUR@CPALANGER.COM                        |                         |                                |                    |    |

|   |                 |  |  |  |
|---|-----------------|--|--|--|
| ▼ 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.

201004231022



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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 14613.00  |
| 2 Enter amount from Form IT-201 or IT-203, line 19 .....                         | 2 163889.00 |
| 3 Multiply line 2 by 10% (0.10) .....  | 3 16389.00  |
| 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  Income taxes - or - b  General sales tax

6 State and local real estate taxes .....

7 State and local personal property taxes .....

8 Other taxes. List type and amount \_\_\_\_\_

|                               |           |
|-------------------------------|-----------|
| 5                             | 1005.00   |
| 6                             | 5910.00   |
| 7                             | .00       |
| 8                             | .00       |
| 9 Add lines 5 through 8 ..... | 9 6915.00 |

9 Add lines 5 through 8 .....

**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 | .00    |
| 13 |        |
| 14 | 865.00 |

12 Points not reported to you on federal Form 1098 .....

13 Reserved .....

14 Investment interest .....

15 Add lines 10 through 14 .....

15 865.00

**Gifts to charity** (see instructions)

16 Gifts by cash or check .....

16 2665.00

16a Qualified contributions included in line 16 .....

16a .00

17 Other than by cash or check .....

17 500.00

18 Carryover from prior year .....

18 14787.00

19 Add lines 16, 17, and 18 .....

19 17952.00

NO HANDWRITTEN ENTRIES ON THIS FORM



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|                             |
|-----------------------------|
| Your Social Security number |
| 106501158                   |

**Casualty and theft losses**

|   |    |     |
|---|----|-----|
| 20 Casualty or theft loss(es) other than federal qualified disaster losses (see <i>instructions</i> ) ..... | 20 | .00 |
|---|----|-----|

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

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

22 Job related education expenses .....

23 Tax preparation fees .....

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

25 Add lines 21 through 24 .....

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

27 Multiply line 26 by 2% (0.02) .....

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

|    |     |
|----|-----|
| 21 | .00 |
| 22 | .00 |
| 23 | .00 |
| 24 | .00 |
| 25 | .00 |
| 26 | .00 |
| 27 | .00 |

|    |     |
|----|-----|
| 28 | .00 |
|----|-----|

**Other itemized deductions**

29 Gambling losses (see *instructions*) .....

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

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

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

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

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

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

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

37 Federal qualified disaster loss (see *instructions*) .....

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

39 Add lines 29 through 38 .....

|    |     |
|----|-----|
| 29 | .00 |
| 30 | .00 |
| 31 | .00 |
| 32 | .00 |
| 33 | .00 |
| 34 | .00 |
| 35 | .00 |
| 36 | .00 |
| 37 | .00 |
| 38 | .00 |

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

**Total itemized deductions** (see *instructions*)

Is Form IT-201 or IT-203, line 19, over \$187,900? (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 instructions to compute the amount to enter on line 40.

|          |    |          |
|----------|----|----------|
| 40 ..... | 40 | 25732.00 |
|----------|----|----------|

**NO HANDWRITTEN ENTRIES ON THIS FORM**


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|                             |
|-----------------------------|
| 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 | 1005.00  |
| 42 | 24727.00 |
| 43 | .00      |
| 44 | .00      |
| 45 | 24727.00 |
| 46 | 436.00   |
| 47 | 24291.00 |
| 48 | .00      |
| 49 | 24291.00 |

**NO HANDWRITTEN ENTRIES ON THIS FORM**


196003231022





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-     | .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 | 300.00 |
|---|--------|

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 | 300.00 |
|---|--------|

#### 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 | 300.00 |
|---|--------|

(continued)



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**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

| 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



## New York Statements

### Statement 1 - Form IT-201 - Other Income

| Description               | Amount                   |
|---------------------------|--------------------------|
| 2017 Net Operating Loss   | \$ -23,862               |
| NOL Carryovers after 2017 | -3,522                   |
| Total                     | \$ <u><u>-27,384</u></u> |

**SCHEDULE D**  
(Form 1040)**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**2023**Attachment  
Sequence No. **12**

Name(s) shown on return

**CLAUDE A SIMON**Your social security number  
**106-50-1158**Did 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.<br><br>This form may be easier to complete if you round off cents to whole dollars.   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|----------------------------------|---------------------------------|---|---|
| <b>1a</b> 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).<br><br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . |                                  |                                 |   |   |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . .  |                                  |                                 |   |   |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . .   |                                  |                                 |   |   |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . .   | <b>17,540</b>                    | <b>18,270</b>                   |   | <b>0</b> <b>-730</b>  |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . .   |                                  |                                 |   | <b>4</b>  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .  |                                  |                                 |   | <b>5</b>  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . .   |                                  |                                 |   | <b>6</b> ( <b>217,110</b> )   |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . .  |                                  |                                 |   | <b>7</b> <b>-217,840</b>  |

**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.<br><br>This form may be easier to complete if you round off cents to whole dollars.  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|--|---|
| <b>8a</b> 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).<br><br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . .   |                                  |                                 |  |   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . .  |                                  |                                 |  |   |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . .   | <b>25,889</b>                    | <b>29,376</b>                   |  | <b>0</b> <b>-3,487</b>  |
| <b>11</b> 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 . . .   |                                  |                                 |  | <b>11</b>   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .   |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instructions . . .   |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . .   |                                  |                                 |  | <b>14</b> ( <b>6,364</b> )  |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . .   |                                  |                                 |  | <b>15</b> <b>-9,851</b>   |

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

Schedule D (Form 1040) 2023

## CLAUDE A SIMON

Schedule D (Form 1040) 2023

106-50-1158

Page 2

## Part III Summary

|    |   |    |          |
|----|---|----|----------|
| 16 | Combine lines 7 and 15 and enter the result   | 16 | -227,691 |
| 17 | <p>If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</p> <p>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</p> <p>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</p> |    |          |
| 18 | Are lines 15 and 16 <b>both</b> gains?  | 18 |          |
|    | <input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.   |    |          |
| 19 | If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet  | 19 |          |
| 20 | Are lines 18 and 19 both zero or blank and are you not filing Form 4952?  |    |          |
|    | <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  |    |          |
|    | <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> 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 <b>smaller</b> of:  | 21 | 1,500    |
|    | <ul style="list-style-type: none"> <li>The loss on line 16; or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>  |    |          |
|    | <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.   |    |          |
| 22 | Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?   |    |          |
|    | <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  |    |          |
|    | <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.  |    |          |

Schedule D (Form 1040) 2023

Form 8949

## **Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

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Name(s) shown on return

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

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment  
Sequence No. **12A**

**Social security number or taxpayer identification number**

106-50-1158

*Before you check Box A, B, or C*

**Part I. Short-Term Transactions.** Transactions involving capital assets you held 1 year or less are generally short-term (see 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).

**17,540**      **18,270**      **0**      **-730**

**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.

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

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Form **8949** (2023)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

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**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 (99)

**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 Form 1041.

► Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

CLAUDE A SIMON

106-50-1158

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

|   |   |                              |  |
|---|---|------------------------------|--|
| A | Did you make any payments in 2023 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

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

| <b>Income:</b>   | <b>Properties:</b> | <b>A</b>       | <b>B</b>       | <b>C</b>      |
|--|--------------------|----------------|----------------|---------------|
| <b>3 Rents received</b>  | <b>3</b>           | <b>42,000</b>  | <b>160,602</b> | <b>33,900</b> |
| <b>4 Royalties received</b>  | <b>4</b>           |                |                |               |
| <b>Expenses:</b>   |                    |                |                |               |
| <b>5 Advertising</b>   | <b>5</b>           |                |                |               |
| <b>6 Auto and travel (see instructions)</b>  | <b>6</b>           |                |                |               |
| <b>7 Cleaning and maintenance</b>  | <b>7</b>           |                |                | <b>19,153</b> |
| <b>8 Commissions</b>   | <b>8</b>           |                |                |               |
| <b>9 Insurance</b>   | <b>9</b>           | <b>1,512</b>   | <b>9,649</b>   |               |
| <b>10 Legal and other professional fees</b>  | <b>10</b>          |                | <b>750</b>     |               |
| <b>11 Management fees</b>  | <b>11</b>          |                | <b>2,650</b>   |               |
| <b>12 Mortgage interest paid to banks, etc. (see instructions)</b>   | <b>12</b>          |                | <b>64,089</b>  |               |
| <b>13 Other interest</b>   | <b>13</b>          | <b>735</b>     |                |               |
| <b>14 Repairs</b>  | <b>14</b>          |                | <b>2,018</b>   | <b>1,501</b>  |
| <b>15 Supplies</b>   | <b>15</b>          |                |                |               |
| <b>16 Taxes</b>  | <b>16</b>          | <b>6,969</b>   | <b>95,166</b>  | <b>7,003</b>  |
| <b>17 Utilities</b>  | <b>17</b>          | <b>3,220</b>   | <b>5,793</b>   |               |
| <b>18 Depreciation expense or depletion</b>  | <b>18</b>          |                |                |               |
| <b>19 Other (list) ►</b>   | <b>19</b>          | <b>26,339</b>  | <b>25,892</b>  |               |
| <b>20 Total expenses. Add lines 5 through 19</b> ... SEE STATEMENT   | <b>20</b>          | <b>38,775</b>  | <b>206,007</b> | <b>27,657</b> |
| <b>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</b> | <b>21</b>          | <b>3,225</b>   | <b>-45,405</b> | <b>6,243</b>  |
| <b>22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)</b>                               | <b>22</b>          | <b>(4,015)</b> | <b>3,299</b>   | <b>2,154</b>  |

|  |            |                |              |
|--|------------|----------------|--------------|
| <b>23a Total of all amounts reported on line 3 for all rental properties</b>   | <b>23a</b> | <b>236,502</b> |              |
| <b>b Total of all amounts reported on line 4 for all royalty properties</b>  | <b>23b</b> |                |              |
| <b>c Total of all amounts reported on line 12 for all properties</b>   | <b>23c</b> | <b>64,089</b>  |              |
| <b>d Total of all amounts reported on line 18 for all properties</b>   | <b>23d</b> |                |              |
| <b>e Total of all amounts reported on line 20 for all properties</b>   | <b>23e</b> | <b>272,439</b> |              |
| <b>24 Income. Add positive amounts shown on line 21. Do not include any losses</b>   | <b>24</b>  |                | <b>9,468</b> |
| <b>25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here</b>  | <b>25</b>  | <b>(</b>       | <b>9,468</b> |
| <b>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</b> | <b>26</b>  |                |              |

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2023

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  |               |  |                                  |                                    |  |  |

| <b>Passive Income and Loss</b> |  | <b>Nonpassive Income and Loss</b>                          |   |   |
|--------------------------------|--|--|---|---|
|                                |  | (g) Passive loss allowed<br>(attach Form 8582 if required) | (h) Passive income<br>from Schedule K-1 | (i) Nonpassive loss allowed<br>(see Schedule K-1) |
| A                              |  |  |   |   |
| B                              |  |  |   |   |
| C                              |  |  |   |   |
| D                              |  |  |   |   |

  

|     |  |  |  |              |
|-----|--|--|--|--------------|
| 29a | Totals   |  |  |              |
| b   | Totals   |  |  | 3,164        |
| 30  | Add columns (h) and (k) of line 29a  |  |  | 30           |
| 31  | Add columns (g), (i), and (j) of line 29b  |  |  | 31 ( 3,164 ) |
| 32  | <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 |  |  | 32 -3,164    |

**Part III Income or Loss From Estates and Trusts**

| 33  | (a) Name | (b) Employer identification number         |
|---|----------|--|
| A   |          |  |
| B   |          |  |
| <b>Passive Income and Loss</b>  |          | <b>Nonpassive Income and Loss</b>          |
| (c) Passive deduction or loss allowed<br>(attach Form 8582 if required) |          | (e) Deduction or loss<br>from Schedule K-1 |
|   |          | (f) Other income from<br>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  | <b>Total estate and trust income or (loss).</b> 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<br>(see page E-8) | (d) Taxable income (net loss)<br>from Schedules Q, line 1b | (e) Income from Schedules Q, line 3b |
|----|---|------------------------------------|--|--|--------------------------------------|
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below |                                    |  | 39   |                                      |

**Part V Summary**

|    |  |           |
|----|--|-----------|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below  | 40        |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Schedule 1 (Form 1040), line 5  | 41 -3,164 |
| 42 | <b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> 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)                                      | 42        |
| 43 | <b>Reconciliation for real estate professionals.</b> 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        |

## New York Statements

### Federal Schedule E, Line 19 - Other Expenses

| Description       | Gross Amount | Business Use Percentage | Net Amount |
|-------------------|--------------|-------------------------|------------|
| RENT EXPENSE      | \$ 25,450    |                         | \$ 25,450  |
| PROFESSIONAL FEES | 750          |                         | 750        |
| BANK CHARGES      | 139          |                         | 139        |
| Total             | \$ 26,339    |                         | \$ 26,339  |

### Federal Schedule E, Line 19 - Other Expenses

| Description             | Gross Amount | Business Use Percentage | Net Amount |
|-------------------------|--------------|-------------------------|------------|
| RENT EXPENSE            | \$ 18,000    |                         | \$ 18,000  |
| PROMOTIONAL EXPENSE     | 3,970        |                         | 3,970      |
| ADMINISTRATIVE EXPENSES | 2,100        |                         | 2,100      |
| WATER & SEWER           | 890          |                         | 890        |
| TELEPHONE               | 376          |                         | 376        |
| BANK CHARGES            | 275          |                         | 275        |
| DUES & SUBSCRIPTION     | 150          |                         | 150        |
| POSTAGE & DELIVERY      | 131          |                         | 131        |
| Total                   | \$ 25,892    |                         | \$ 25,892  |

## New York Statements

Federal Schedule E, Page 2, Line 28

| Name                       | P<br>S | For<br>Ptr | EIN        | Basis<br>Required | Comp<br>Risk | Not at<br>Risk | Passive<br>Loss | Passive<br>Income | Nonpass<br>Loss | Sec 179<br>Deduct | Nonpass<br>Income |
|----------------------------|--------|------------|------------|-------------------|--------------|----------------|-----------------|-------------------|-----------------|-------------------|-------------------|
| FAIRLANE VRTX, INC         | S      |            | 46-1575705 | X                 |              |                | \$              | \$                | \$              | 3,164             | \$                |
| 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              | \$ 3,164        | \$ 0              | \$ 0              |