Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607

CLAUDE SIMON
71 TONJES RD
CALLICOON, NY 12723

Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607
516-702-3002

September 28, 2020

CONFIDENTIAL

CLAUDE SIMON
ADMINISTRATOR
71 TONJES RD
CALLICOON, NY 12723

RE: VICKI CLAIREAUX SIMON ESTATE

Dear CLAUDE SIMON:

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

U.S. Income Tax Return for Estates and Trusts (Form 1041)
New York Fiduciary Income Tax Return (Form IT-205)

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.

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 call.

Sincerely,

Arthur Langer CPA PC

Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607
516-702-3002

September 28, 2020

CONFIDENTIAL

VICKI CLAIREAUX SIMON ESTATE
CLAUDE SIMON
71 TONJES RD
CALLICOON, NY 12723

For professional services rendered in connection with the preparation of your fiduciary tax forms for the tax year ending 12/31/19.

Amount due	$ 500.00

Filing Instructions

VICKI CLAIREAUX SIMON ESTATE

Fiduciary Tax Return

Taxable Year Ended December 31, 2019

Date Due: AS SOON AS POSSIBLE

Remittance: **Form 1041, U.S. Income Tax Return for Estates and Trusts**
None is required. Your Form 1041 for the tax year ended 12/31/19 shows no balance due.

Signature: You are using the Personal Identification Number (PIN) for signing your return electronically. Form 8879-F, IRS e-file Signature Authorization, should be signed and dated by the fiduciary or by an officer representing the fiduciary and returned to:

Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607

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 1041 to the IRS it will delay processing your return.

Form **8879-F**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for Form 1041

For calendar year 2019, or fiscal year beginning ..... , ending .....

▶ **Don't send to the IRS. Keep for your records.**

▶ **Go to *www.irs.gov/Form8879F* for the latest information.**

OMB No. 1545-0967

2019

Name of estate or trust

VICKI CLAIREAUX SIMON ESTATE

Employer identification number

84-6656649

Name and title of fiduciary

CLAUDE SIMON
ADMINISTRATOR

Part I Tax Return Information (Whole Dollars Only)

1	Total income (Form 1041, line 9)	1	**14,116**
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 23)	3	**-1,293**
4	Total tax (Form 1041, line 24)	4	
5	Tax due or overpayment (Form 1041, line 28 or 29)	5	

Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or trust's return)

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2019 electronic income tax return and accompanying schedules and statements, 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 shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS **(a)** an acknowledgment 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 electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** 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 have selected a personal identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciary's PIN: check one box only

☐ I authorize _____ to enter my PIN ☐ as my signature
ERO firm name **Don't enter all zeros**

on the estate's or trust's 2019 electronically filed income tax return.

☒ As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2019 electronically filed income tax return.

Signature of fiduciary or officer representing the fiduciary ▶ _____ Date ▶ **09/28/20**

CLAUDE SIMON

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN **12076312345**
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS *e-file* Application and Participation; and Pub. 4164, Modernized e-file (MeF) Guide for Software Developers and Transmitters, Processing Year 2020.

ERO's signature ▶ **Arthur Langer CPA** Date ▶ **09/28/20**

ERO Must Retain This Form — See Instructions

Don't Submit This Form to the IRS Unless Requested To Do So

Department of the Treasury—Internal Revenue Service

Form 1041 U.S. Income Tax Return for Estates and Trusts

▶ Go to *www.irs.gov/Form1041* for instructions and the latest information.

2019 | OMB No. 1545-0092

A Check all that apply:
- [X] Decedent's estate
- [ ] Simple trust
- [ ] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

For calendar year 2019 or fiscal year beginning , and ending

Name of estate or trust (If a grantor type trust, see the instructions.)
VICKI CLAIREAUX SIMON ESTATE

Name and title of fiduciary
CLAUDE SIMON, ADMINISTRATOR

Number, street, and room or suite no. (If a P.O. box, see the instructions.)
71 TONJES RD

City or town, state or province, country, and ZIP or foreign postal code
CALLICOON NY 12723

C Employer identification number
84-6656649

D Date entity created
09/30/2018

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.
- [ ] Described in sec. 4947(a)(1). Check here if not a private foundation ▶ [ ]
- [ ] Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶

F Check applicable boxes:
- [X] Initial return
- [ ] Final return
- [ ] Amended return
- [ ] Net operating loss carryback
- [ ] Change in trust's name
- [ ] Change in fiduciary
- [ ] Change in fiduciary's name
- [ ] Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ [ ] Trust TIN ▶

Income	1	Interest income	1	87
	2a	Total ordinary dividends	2a	13,472
	b	Qualified dividends allocable to (1) Beneficiaries (2) Estate or trust 1,620		
	3	Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	557
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	14,116
Deductions	10	Interest. Check if Form 4952 is attached ▶ [ ]	10	
	11	Taxes	11	10,000
	12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	14	290
	15a	Other deductions (attach schedule). See instructions for deductions allowable under section 67(e) See Statement 1	15a	4,519
	b	Net operating loss deduction. See instructions	15b	
	16	Add lines 10 through 15b ▶	16	14,809
	17	Adjusted total income or (loss). Subtract line 16 from line 9 17 -693		
	18	Income distribution deduction (from Sch. B, line 15). Attach Schedules K-1 (Form 1041)	18	
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Qualified business income deduction. Attach Form 8995 or 8995-A	20	
	21	Exemption	21	600
	22	Add lines 18 through 21 ▶	22	600
Tax and Payments	23	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	23	-1,293
	24	**Total tax** (from Schedule G, Part I, line 9)	24	0
	25	2019 net 965 tax liability paid from Form 965-A, Part II, column (k), line 3	25	
	26	**Total payments** (from Schedule G, Part II, line 17)	26	
	27	Estimated tax penalty. See instructions	27	
	28	**Tax due.** If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed	28	
	29	**Overpayment.** If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid	29	
	30	Amount of line 29 to be: **a Credited to 2020** ▶ ; **b Refunded** ▶	30	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary | Date | EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below? See Instr. [ ] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [X] if self-employed	PTIN
Arthur Langer CPA	Arthur Langer CPA	09/28/20		P01396073

Firm's name ▶ Arthur Langer CPA PC — Firm's EIN ▶ 81-4277329

Firm's address ▶ 18 Blanche St Plainview, NY 11803-4607 — Phone no. 516-702-3002

For Paperwork Reduction Act Notice, see the separate instructions. Form **1041** (2019)

DAA

Schedule A Charitable Deduction. Don't complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	1	
2	Tax-exempt income allocable to charitable contributions. See instructions	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions	6	
7	**Charitable deduction.** Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Schedule B Income Distribution Deduction

1	Adjusted total income. See instructions	1	
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1. See instructions	5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	**Distributable net income.** Combine lines 1-6. If zero or less, enter -0-	7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law — 8		
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	

Schedule G Tax Computation and Payments (see instructions)

Part I — Tax Computation

1	**Tax:**				
a	Tax on taxable income. See instructions	1a			
b	Tax on lump-sum distributions. Attach Form 4972	1b			
c	Alternative minimum tax (from Schedule I (Form 1041), line 54)	1c	0		
d	**Total.** Add lines 1a through 1c ▶			1d	0
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b			
c	Credit for prior year minimum tax. Attach Form 8801	2c			
d	Bond credits. Attach Form 8912	2d			
e	**Total credits.** Add lines 2a through 2d ▶			2e	0
3	Subtract line 2e from line 1d. If zero or less, enter -0-			3	0
4	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions			4	
5	Net investment income tax from Form 8960, line 21			5	
6	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			6	
7	Household employment taxes. Attach Schedule H (Form 1040 or 1040-SR)			7	
8	Other taxes and amounts due			8	
9	**Total tax.** Add lines 3 through 8. Enter here and on page 1, line 24 ▶			9	0

Part II — Payments

10	2019 estimated tax payments and amount applied from 2018 return	10	
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	
12	Subtract line 11 from line 10	12	
13	Tax paid with Form 7004. See instructions	13	0
14	Federal income tax withheld. If any is from Form(s) 1099, check here ▶☐	14	
15	2019 net 965 tax liability from Form 965-A, Part I, column (f), line 3	15	
16	Other payments: **a** Form 2439 ; **b** Form 4136 ; **Total** ▶	16c	
17	**Total payments.** Add lines 12 through 15 and 16c. Enter here and on page 1, line 26 ▶	17	

Other Information		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. See Exempt Inc Wk	X	
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ 9,787 See Stmt 2		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3	At any time during calendar year 2019, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for the required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here. See instructions ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions ▶ ☐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐		
9	Are any present or future trust beneficiaries skip persons? See instructions		X
10	Was the trust a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		X
11a	Did the estate or trust distribute S corporation stock for which it made a section 965(i) election?		X
b	If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions		
12	Did the estate or trust make a section 965(i) election for S corporation stock held on the last day of the tax year? See instructions		X
13	**ESBTs only.** Does the ESBT have a nonresident alien grantor? If "Yes," see instructions		
14	**ESBTs only.** Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions		

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Go to *www.irs.gov/F1041* for instructions and the latest information.

OMB No. 1545-0092

2019

Name of estate or trust

VICKI CLAIREAUX SIMON ESTATE

Employer identification number

84-6656649

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.

Note: *Form 5227 filers need to complete* ***only*** *Parts I and II.*

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (See instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	**4**	
5	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	**5**	
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2018 Capital Loss Carryover Worksheet	**6**	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on the back ▶	**7**	

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (See instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	**39**	**42**	**2**	**-1**

11	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	**12**	
13	Capital gain distributions **See Statement 3**	**13**	**558**
14	Gain from Form 4797, Part I	**14**	
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2018 Capital Loss Carryover Worksheet	**15**	( )
16	**Net long-term capital gain or (loss).** Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on the back ▶	**16**	**557**

Part III Summary of Parts I and II

Caution: *Read the instructions **before** completing this part.*

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
17	Net short-term gain or (loss)	17			
18	**Net long-term gain or (loss):**				
a	Total for year	18a		557	557
b	Unrecaptured section 1250 gain (see line 18 of the worksheet.)	18b			
c	28% rate gain	18c			
19	**Total net gain or (loss).** Combine lines 17 and 18a ▶	19		557	557

Note: *If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and **don't** complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.*

Part IV Capital Loss Limitation

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:		
a	The loss on line 19, column (3) **or b** $3,000	20	( )

Note: *If the loss on line 19, column (3), is more than $3,000, **or** if Form 1041, page 1, line 23 (or Form 990-T, line 39), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 23, is more than zero.

Caution: *Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:*

- *Either line 18b, col. (2) or line 18c, col. (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.*

Form 990-T trusts. Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 39, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

21	Enter taxable income from Form 1041, line 23 (or Form 990-T, line 39)			21	
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero	22			
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23			
24	Add lines 22 and 23	24			
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	25			
26	Subtract line 25 from line 24. If zero or less, enter -0-			26	
27	Subtract line 26 from line 21. If zero or less, enter -0-			27	
28	Enter the **smaller** of the amount on line 21 or $2,650			28	
29	Enter the **smaller** of the amount on line 27 or line 28			29	
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% ▶				30
31	Enter the **smaller** of line 21 or line 26			31	
32	Subtract line 30 from line 26			32	
33	Enter the **smaller** of line 21 or $12,950			33	
34	Add lines 27 and 30			34	
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	
36	Enter the **smaller** of line 32 or line 35			36	
37	Multiply line 36 by 15% (0.15) ▶				37
38	Enter the amount from line 31			38	
39	Add lines 30 and 36			39	
40	Subtract line 39 from line 38. If zero or less, enter -0-			40	
41	Multiply line 40 by 20% (0.20) ▶				41
42	Figure the tax on the amount on line 27. Use the 2019 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			42	
43	Add lines 37, 41, and 42			43	
44	Figure the tax on the amount on line 21. Use the 2019 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			44	
45	**Tax on all taxable income.** Enter the **smaller** of line 43 or line 44 here and on Form 1041, Schedule G, Part I, line 1a (or Form 990-T, line 41) ▶				45

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax—Individuals, Estates, and Trusts

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form8960* for instructions and the latest information.**

OMB No. 1545-2227

2019

Attachment Sequence No. **72**

Name(s) shown on your tax return

VICKI CLAIREAUX SIMON ESTATE

Your social security number or EIN

84-6656649

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	87
2	Ordinary dividends (see instructions)			2	13,472
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	557		
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	557
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	14,116

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
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	
10	Additional modifications (see instructions)			10	14,809
11	Total deductions and modifications. Add lines 9d and 10			11	14,809

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-			12	0
	Individuals:				
13	Modified adjusted gross income (see instructions)	13			
14	Threshold based on filing status (see instructions)	14			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15			
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). **Enter here and include on your tax return** (see instructions)			17	
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a	13,226		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	12,750		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	476		
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). **Enter here and include on your tax return** (see instructions)			21	

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

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* for instructions and the latest information.**

OMB No. 1545-0121

2019

Attachment Sequence No. **19**

Name

VICKI CLAIREAUX SIMON ESTATE

Identifying number as shown on page 1 of your tax return

84-6656649

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

a ☐ Section 951A income
b ☐ Foreign branch income
c ☒ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country) ▶ **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)

		Foreign Country or U.S. Possession A	B	C	Total (Add cols. A, B, and C.)
i	Enter the name of the foreign country or U.S. possession ▶	Various			
1a	Gross income from sources within country shown above and of the type checked above (see instructions): Interest / Dividends	2,277			1a 2,277
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ ☐				
	Deductions and losses (Caution: See instructions.):				
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions **not definitely related:**				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deds. (attach stmt.)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)	2,277			
e	Gross income from all sources (see instructions)	14,117			
f	Divide line 3d by line 3e (see instructions)	0.1613			
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 2,277

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued — (l) Date paid or accrued	Foreign taxes paid or accrued — In foreign currency — Taxes withheld at source on: (m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	In U.S. dollars — Taxes withheld at source on: (q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
A	Various					588				588
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶ 8 **588**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2019)

DAA

VICKI CLAIREAUX SIMON ESTATE **84-6656649**

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	**588**		
10	Carryback or carryover (attach detailed computation)	10			
	(If your income was section 951A income (box a above Part I), leave line 10 blank.)				
11	Add lines 9 and 10	11	**588**		
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	**588**
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	**2,277**		
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 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	**2,277**		
18	**Individuals:** Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. **Estates and trusts:** Enter your taxable income without the deduction for your exemption **See Statement 4**	18	**-693**		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	**1.0000**
20	**Individuals:** Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 42 and 44. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Foreign estates and trusts should enter the amount from Form 1040-NR, line 42			20	
	Caution: If you are completing line 20 for separate category **g** (lump-sum distributions), see instructions				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on section 951A income	23			
24	Credit for taxes on foreign branch income	24			
25	Credit for taxes on passive category income	25			
26	Credit for taxes on general category income	26			
27	Credit for taxes on section 901(j) income	27			
28	Credit for taxes on certain income re-sourced by treaty	28			
29	Credit for taxes on lump-sum distributions	29			
30	Add lines 23 through 29			30	
31	Enter the **smaller** of line 20 or line 30			31	
32	Reduction of credit for international boycott operations. See instructions for line 12			32	
33	Subtract line 32 from line 31. This is your **foreign tax credit.** Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 1; form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 46a ▶			33	

Alt Min Tax

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

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* for instructions and the latest information.**

OMB No. 1545-0121

2019

Attachment Sequence No. **19**

Name

VICKI CLAIREAUX SIMON ESTATE

Identifying number as shown on page 1 of your tax return

84-6656649

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

a ☐ Section 951A income
b ☐ Foreign branch income
c ☒ Passive category income
d ☐ General category income
e ☐ Section 901(j) income
f ☐ Certain income re-sourced by treaty
g ☐ Lump-sum distributions

h Resident of (name of country) ▶ **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)

		Foreign Country or U.S. Possession A	B	C	Total (Add cols. A, B, and C.)
i	Enter the name of the foreign country or U.S. possession ▶	Various			
1a	Gross income from sources within country shown above and of the type checked above (see instructions): Interest / Dividends	2,277			1a 2,277
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ ☐				
	Deductions and losses (Caution: See instructions.):				
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions **not definitely related:**				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deds. (attach stmt.)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)	2,277			
e	Gross income from all sources (see instructions)	14,117			
f	Divide line 3d by line 3e (see instructions)	0.1613			
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 2,277

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued (l) Date paid or accrued	Foreign taxes paid or accrued — In foreign currency: Taxes withheld at source on: (m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	In U.S. dollars: Taxes withheld at source on: (q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
A	Various					588				588
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶ 8 **588**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2019)

DAA

Alt Min Tax

VICKI CLAIREAUX SIMON ESTATE **84-6656649**

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	588		
10	Carryback or carryover (attach detailed computation)	10			
	(If your income was section 951A income (box a above Part I), leave line 10 blank.)				
11	Add lines 9 and 10	11	588		
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	588
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	2,277		
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 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	2,277		
18	**Individuals:** Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. **Estates and trusts:** Enter your taxable income without the deduction for your exemption See Statement 5	18	10,393		
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	0.2191
20	**Individuals:** Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 42 and 44. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Foreign estates and trusts should enter the amount from Form 1040-NR, line 42			20	
	Caution: If you are completing line 20 for separate category **g** (lump-sum distributions), see instructions				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	
22	Enter the **smaller** of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on section 951A income	23			
24	Credit for taxes on foreign branch income	24			
25	Credit for taxes on passive category income	25			
26	Credit for taxes on general category income	26			
27	Credit for taxes on section 901(j) income	27			
28	Credit for taxes on certain income re-sourced by treaty	28			
29	Credit for taxes on lump-sum distributions	29			
30	Add lines 23 through 29			30	
31	Enter the **smaller** of line 20 or line 30			31	
32	Reduction of credit for international boycott operations. See instructions for line 12			32	
33	Subtract line 32 from line 31. This is your **foreign tax credit.** Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 1; form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 46a ▶			33	

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

VICKI CLAIREAUX SIMON ESTATE

Social security number or taxpayer identification number

84-6656649

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

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
DUKE ENERGY	Various	Various	39	42	W	2	-1
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶			39	42		2	-1

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.

Allocation of Deductions for Tax-Exempt Income Worksheet 1

Form **1041**

For calendar year 2019, or tax year beginning , and ending

2019

Name: **VICKI CLAIREAUX SIMON ESTATE**

Taxpayer Identification Number: **84-6656649**

Percentage for Tax-Exempt Income Allocation

1.	Tax-exempt income:			
	Interest and dividends	1a.	9,787	
	Other nontaxable	1b.		9,787
2.	Taxable income See Statement 6		2.	13,559
3.	Net capital gains		3.	
4.	Total income		4.	23,346
5.	Allocation percentage for indirect expenses		5.	41.9215

Allocation of Interest Expense - Form 1041, Line 10

	Income	Corpus	Total
Direct			
Indirect			
Subtotal			
Less expenses allocated to tax-exempt income:			
Direct, tax-exempt			
Indirect expenses multiplied by allocation percentage			
Subtotal			
Net interest expense			

Allocation of Tax Expenses - Form 1041, Line 11

	Income	Corpus	Total
Direct			
Indirect	41,739		
Subtotal	41,739		41,739
Subtotal after limitation	10,000		10,000
Less expenses allocated to tax-exempt income			
Direct, tax-exempt			
Indirect expenses multiplied by allocation percentage			
Subtotal			
Net tax expense	10,000		10,000

Allocation of Fiduciary Fees - Form 1041, Line 12

	Income	Corpus	Total
Direct			
Indirect			
Subtotal			
Less expenses allocated to tax-exempt income:			
Direct, tax-exempt			
Indirect expenses multiplied by allocation percentage			
Subtotal			
Net fiduciary fees			

Allocation of Deductions for Tax-Exempt Income Worksheet 2

Form **1041** | For calendar year 2019, or tax year beginning , and ending | **2019**

Name: **VICKI CLAIREAUX SIMON ESTATE**

Taxpayer Identification Number: **84-6656649**

Percentage for Tax-Exempt Income Allocation

1.	Tax-exempt income:			
	Interest and dividends	1a.	9,787	
	Other nontaxable	1b.		9,787
2.	Taxable income		2.	13,559
3.	Net capital gains		3.	
4.	Total income		4.	23,346
5.	Allocation percentage for indirect expenses		5.	41.9215

Allocation of Attorney, Accountant, and Return Preparer Fees - Form 1041, Line 14

	Income	Corpus	Total
Direct			
Indirect	500		
Subtotal	500		500
Less expenses allocated to tax-exempt income:			
Direct, tax-exempt			
Indirect expenses multiplied by allocation percentage	210		210
Subtotal	210		210
Net attorney, accountant fees	290		290

Allocation of Other Deductions - Form 1041, Line 15a

	Income	Corpus	Total
Direct	4,519		
Indirect			
Subtotal	4,519		4,519
Less expenses allocated to tax-exempt income:			
Direct, tax-exempt			
Indirect expenses multiplied by allocation percentage			
Subtotal			
Net other deductions	4,519		4,519

Allocation of Miscellaneous Deductions - For Accounting Income

	Income	Corpus	Total
Direct			
Indirect			
Subtotal			
Less:			
Direct, tax-exempt			
Indirect expenses multiplied by allocation percentage			
Subtotal			
Net miscellaneous deductions			

Federal Statements

Statement 1 - Form 1041, Page 1, Line 15a - Other Deductions

Description	Amount
INVESTMENT EXPENSES	$ 4,519
Allowable Deductions	$ 4,519

Statement 2 - Form 1041, Page 3, Question 1 - Tax Exempt Income

Payer	Other Tax-Exempt	Private Activity Bond	Total Tax-Exempt
MORGAN STANLEY	$ 8,436	$ 1,071	$ 9,507
TD AMERITRADE	241	39	280
Total	$ 8,677	$ 1,110	$ 9,787

Federal Statements

Statement 3 - Schedule D, Part II, Line 13 - Capital Gain Distributions

Description	Amount
DUKE ENERGY	$ 558
Total	$ 558

Federal Statements

Interest / Dividends

Statement 4 - Form 1116, Line 18 - Adjusted Taxable Income

Description	Amount
Taxable Income	$ -1,293
Plus: Exemption	600
Total	$ -693

Federal Statements

Interest / Dividends

Statement 5 - Form 1116, Line 18 - Adjusted Taxable Income

Description	Amount
Taxable Income	$ 10,393
Total	$ 10,393

Federal Statements

Statement 6 - Tax-Exempt Income Worksheet, Line 2 - Taxable Income

Description	Amount
Interest Income	$ 87
Dividends	11,852
Qualified Dividends	1,620
Total	$ 13,559

Filing Instructions

VICKI CLAIREAUX SIMON ESTATE

Fiduciary Tax Return

Taxable Year Ended December 31, 2019

Date Due: AS SOON AS POSSIBLE

Remittance: **Form IT-205, Fiduciary Income Tax Return**
Your Form IT-205 for the tax year ended 12/31/19 shows a balance due of $331. Mail Form IT-205-V and a check payable to NY State Income Tax and write "E.I.N. 84-6656649, 2019 Fiduciary Income Tax" on the check.

Mail To: NYS Fiduciary Income Tax
Processing Center
PO Box 4145
Binghamton, NY 13902-4145

If a private delivery service is used, mail to:
JPMorgan Chase
NYS Tax Processing - Estimated Tax
33 Lewis Road
Binghamton, NY 13905-1040

Signature: Form TR-579.2-IT, New York Declaration for E-Filing should be signed and dated by the fiduciary or by an officer representing the fiduciary and returned to:

Arthur Langer CPA PC
18 Blanche St
Plainview, NY 11803-4607

Other: Your return is being filed electronically with the New York State Department of Taxation and Finance and is not required to be mailed. If you mail a copy of Form IT-205 to the New York State Department of Taxation and Finance it will delay processing your return.

Department of Taxation and Finance

New York State E-File Signature Authorization For Tax Year 2019 for Form IT-205

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

Estate or trust name	
VICKI CLAIREAUX SIMON ESTATE	846656649

Purpose

Form TR-579.2-IT must be completed to authorize an ERO to e-file a fiduciary income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Fiduciaries must complete Part B before the ERO/paid preparer transmits the fiduciary's electronically filed Form IT-205, *Fiduciary Income Tax Return.*

The ERO must complete Part C prior to transmitting electronically filed fiduciary income tax returns (Form IT-205).

Both the paid preparer and the ERO are required to sign Part C. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers,* available on our website.

This form is not required for electronically filed Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*. See Form TR-579.3-IT, *New York State Fiduciary Authorization for Electronic Funds Withdrawal for Tax Year 2019 Form IT-370-PF and Tax Year 2020 Form IT-2106.*

Part A — Tax return information

1	Federal taxable income of fiduciary *(from Form IT-205, line 1)*	**1.**	-1293
2	Refund *(from Form IT-205, line 39)*	**2.**	
3	Amount you owe *(from Form IT-205, line 41)*	**3.**	331
4	Financial institution routing number	**4.**	
5	Financial institution account number	**5.**	

6 Account type: ☐ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

Part B — Declaration of fiduciary and authorizations for Form IT-205

Under penalty of perjury, I declare that I have examined the information on this 2019 New York State electronic fiduciary 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 this 2019 New York State electronic return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579.2-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO submission of this fiduciary 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 fiduciary 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 this 2019 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.

Fiduciary signature	Date

Print your name	Title
CLAUDE SIMON	ADMINISTRATOR

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

Under penalty of perjury, I declare that the information contained in this 2019 New York State electronic fiduciary income tax return is the information furnished to me by the fiduciary. If the fiduciary furnished me a completed paper 2019 New York State return signed by a paid preparer, I declare that the information contained in the fiduciary's 2019 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 2019 New York State electronic fiduciary 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	**Print name**	**Date**
ARTHUR LANGER CPA	ARTHUR LANGER CPA	09282020

Department of Taxation and Finance

Instructions for Form IT-205-V

Payment Voucher for Fiduciary Income Tax Returns

IT-205-V (12/19)

How to use this form

If you are paying New York State tax for a fiduciary return (Form IT-205) by check or money order, you must include Form IT-205-V with your payment.

Check or money order

- Make your check or money order payable in U.S. funds to ***New York State Income Tax.***
- Be sure to write the estate or trust's employer identification number (EIN), the tax year, and ***Income Tax*** on it.

Completing the voucher

Be sure to complete **all** information on the voucher.

- Enter the estate or trust's EIN, fiscal year begin date and fiscal year end date if applicable, the name of the estate or trust (exactly as shown on federal Form SS-4), name and title of fiduciary, and address.
- Foreign address - Enter the city, province, or state all in the *City* box, and the **full** country name in the *Country* box. Enter the postal code, if any, in the *ZIP code* box.
- Do not staple or clip your payment to Form IT-205-V. Instead, just put them loose in the envelope.

Mailing address

E-filed and previously filed returns

If you e-filed your fiduciary income tax return (Form IT-205), or if you are making a payment for a previously filed return, mail the voucher and payment to:

NYS FIDUCIARY INCOME TAX
PROCESSING CENTER
PO BOX 4145
BINGHAMTON NY 13902-4145

Paper returns

If you are filing a paper fiduciary income tax return (including amended returns), include the voucher and payment with your return and mail to this address:

STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555

If you are not using U.S. Mail, see *Private Delivery Services* on the back page.

CUT HERE

Department of Taxation and Finance

Payment Voucher for Fiduciary Income Tax Returns

IT-205-V (12/19)

Tax year *(yyyy)* 2019

Make your check or money order payable in U.S. funds to ***New York State Income Tax*** and write the estate or trust's employer identification number (EIN), the tax year, and ***Income Tax*** on your payment.

Name of estate or trust *(as shown on federal Form SS-4)*	Estate or trust employer ID number (EIN)	Date fiscal year begins
VICKI CLAIREAUX SIMON ESTATE	846656649	
Name and title of fiduciary		**Date fiscal year ends**
CLAUDE SIMON		
Mailing address *(number and street or PO box; see instructions)* of fiduciary — Apartment number	**Country** *(if not United States)*	
71 TONJES RD		
City, village, or post office	**State**	**ZIP code**
CALLICOON	NY	12723
Email:		

045001191022

Payment amount: Dollars 331. Cents 00

0451191022 846656649 5

For office use only

Department of Taxation and Finance

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

NEW YORK STATE 2019

For the full year Jan. 1, 2019, through Dec. 31, 2019, or fiscal year beginning **19** and ending

See Form IT-205-I, *Instructions for Form IT-205*, for assistance.

Type of entity from Form 1041:

- [X] Decedent's estate
- [ ] Simple trust
- [ ] Complex trust
- [ ] Qualified disability trust
- [ ] ESBT (S portion only)
- [ ] Grantor type trust
- [ ] Bankruptcy estate-Ch. 7
- [ ] Bankruptcy estate-Ch. 11
- [ ] Pooled income fund

Amended return *(submit explanation)* [ ]

Name of estate or trust *(as shown on federal Form SS-4)* VICKI CLAIREAUX SIMON ESTATE	Date entity created 09302018
Name and title of fiduciary CLAUDE SIMON	Identification number of estate or trust 846656649
Address of fiduciary *(number and street or rural route)* 71 TONJES RD	Decedent's Social Security no. (SSN) *(see instr.)* 067245882
City, village, or post office: CALLICOON; State: NY; ZIP code: 12723	Mark an ***X*** in the applicable box: Initial return [X] Final return [ ]
Country:	[ ] Trust meets conditions of section 605(b)(3)(D)
Income distribution deduction *(see instructions)*	Number of beneficiaries
Qualifying special conditions for filing your 2019 tax return *(see instructions)*	

A	Total income *(from page 2, line 51 or Form IT-205-A, line 22, column a)*	**A**	14116 .00
B	New York adjusted gross income *(from* NYAGI worksheet, *line 5; see instructions)*	**B**	22803 .00
C	Amount from Form IT-205-A, Schedule 1, line 10, column a	**C**	0 .00
1	Federal taxable income of fiduciary *(from page 2, line 62 or Form IT-205-A, line 6, column a)*	**1**	-1293 .00
2	New York modifications relating to amounts allocated to principal	**2**	.00
3	Balance *(line 1 plus or minus line 2)*	**3**	-1293 .00
4	Fiduciary's share of New York fiduciary adjustment *(from Schedule C, column 5; see instructions)*	**4**	9577 .00
5	New York taxable income of fiduciary *(line 3 plus or minus line 4)*	**5**	8284 .00
6	New York State tax on line 5 amount *(full-year resident estate and trust only)*	**6**	331 .00
7	New York State amount from Form IT-230, Part 2, line 2 *(resident estate and trust only)*	**7**	.00
8	Add lines 6 and 7	**8**	331 .00
9	Allocated New York State tax *(from Form IT-205-A, Schedule 1, line 13)* If you completed Form IT-230, Part 2, mark an ***X*** in this box [ ]	**9**	.00
10	Nonrefundable state credits *(submit schedule)*	**10**	.00
11	Subtract line 10 from line 8 or line 9	**11**	331 .00
12	State separate tax on lump-sum distributions and other addbacks	**12**	.00
13	This line intentionally left blank	**13**	
14	Total New York State tax *(add lines 11 and 12; see instructions)*	**14**	331 .00

15a	New York City resident tax on line 5 amount *(see instructions)*	**15a**	.00		
15b	New York City part-year resident tax *(see instructions)*	**15b**	.00		
16	New York City amount from Form IT-230, Part 2, line 2 *(see instructions)*	**16**	.00		
17	Add line 15a **or** 15b to line 16	**17**	.00		
18	New York City accumulation distribution credit	**18**	.00		
19	Subtract line 18 from line 17 *(if less than zero, leave blank)*	**19**	.00		
20	New York City separate tax on lump-sum distributions *(see instructions)*	**20**	.00		
21	Add lines 19 and 20	**21**	.00		
22	Other New York City credits *(see instructions)*	**22**	.00		
23	Subtract line 22 from line 21 *(if less than zero, leave blank)*			**23**	.00
24	This line intentionally left blank			**24**	
25	Yonkers resident income tax surcharge *(from* Yonkers worksheet, *line e; see instructions)*			**25**	.00
26	Yonkers part-year resident income tax surcharge *(from Form IT-205-A-I,* Worksheet C, *line 14)*			**26**	.00
27	Yonkers nonresident fiduciary earnings tax *(from Form Y-206, line 10)*			**27**	.00
28	**Sales or use tax** *(see instructions)*			**28**	0 .00
29	Total NYS, NYC, Yonkers taxes, and sales or use tax *(add lines 14 and 23 through 28; see instructions)*			**29**	331 .00

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30	Estimated tax paid *(including payments made with Form IT-370-PF)*	**30**	.00
31	Estimated tax payments allocated to beneficiaries *(from Form IT-205-T)*	**31**	.00
32	Subtract line 31 from line 30	**32**	.00
32a	Amount paid with original return, plus additional tax paid after your original return was filed *(see instr.)*	**32a**	.00
33	Refundable credits *Identify:*	**33**	.00
34	New York State tax withheld	**34**	.00
35	New York City tax withheld	**35**	.00
36	Yonkers tax withheld	**36**	.00
37	Total payments *(add lines 32 through 36; if this is an amended return, see instructions)*	**37**	.00
38	Amount **overpaid** *(if line 37 is **more than** the total of lines 29 and 42, subtract the total of lines 29 and 42 from line 37)*	**38**	.00
39	Amount of line 38 to be **refunded** Mark an ***X*** in one box: direct deposit *(complete line 71)* ☐ **- or -** paper check ☐	**39**	0 .00
40	Amount of line 38 that you want applied to your 2020 estimated tax	**40**	.00
41	Amount you **owe** *(if line 37 is **less than** the total of lines 29, 42, and 42a, subtract line 37 from the total of lines 29, 42, and 42a).* To pay by electronic funds withdrawal, mark an ***X*** in the box ☐ and fill in lines 71 and 72. If you pay by check or money order you **must** complete Form IT-205-V and mail it with your return *(see instructions)*	**41**	331 .00
42	Estimated tax penalty *(see instructions)*	**42**	.00
42a	Other penalties and interest *(see instructions)*	**42a**	.00

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

See page 13 of the instructions for payment options.

Schedule A Details of federal taxable income of a fiduciary of a resident estate or trust – Enter items as reported for federal tax purposes or submit federal Form 1041. Submit a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

Income	**43**	Interest income	**43**	87 .00
	44	Dividends	**44**	13472 .00
	45	Business income (or loss) *(submit copy of federal Schedule C, Form 1040)*	**45**	.00
	46	Capital gain (or loss) *(submit copy of federal Schedule D, Form 1041)*	**46**	557 .00
	47	Rents, royalties, partnerships, other estates & trusts *(submit copy of federal Schedule E, Form 1040)*	**47**	.00
	48	Farm income (or loss) *(submit copy of federal Schedule F, Form 1040)*	**48**	.00
	49	Ordinary gain (or loss) *(submit copy of federal Form 4797)*	**49**	.00
	50	Other income *(state nature of income)*	**50**	.00
	51	Total income *(add lines 43 through 50; enter here and on page 1, line A)*	**51**	14116 .00
Deductions	**52**	Interest	**52**	.00
	53	Taxes	**53**	10000 .00
	54	Fiduciary fees	**54**	.00
	55	Charitable deduction	**55**	.00
	56	Attorney, accountant, and return preparer fees	**56**	290 .00
	57	Other deductions *(itemize on an additional sheet)*	**57**	4519 .00
	58	Income distribution deduction *(submit copy of federal Schedules K-1, Form 1041, for each beneficiary)*	**58**	.00
	59	Estate tax deduction *(submit computation)*	**59**	.00
	59a	Qualified business income deduction *(submit copy of federal Form 8995 or 8995-A)*	**59a**	.00
	60	Exemption (federal)	**60**	600 .00
	61	Total *(add lines 52 through 60)*	**61**	15409 .00
	62	Federal taxable income of fiduciary *(subtract line 61 from line 51; enter here and on page 1, line 1)*	**62**	-1293 .00

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Schedule B – New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Additions	**63** Interest income on state and local bonds other than New York *(gross amount not included in federal income)*			**63**	9787 .00
	64 Income taxes (or general sales tax, if applicable) deducted on federal fiduciary return *(see instructions)*			**64**	.00
	65 Other *(from Form IT-225, line 9; see instructions)*			**65**	.00
	66 Total additions *(add lines 63, 64, and 65)*			**66**	9787 .00
Subtractions	**67** Interest income on U.S. obligations included in federal income	**67**	.00		
	68 Other *(from Form IT-225, line 18; see instructions)*	**68**	210 .00		
	69 Total subtractions *(add lines 67 and 68)*			**69**	210 .00
	70 New York fiduciary adjustment *(difference between lines 66 and 69; enter here and on total line in Schedule C, column 5, if applicable)*			**70**	9577 .00

Schedule C – Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust *(Submit additional sheets, if necessary; see instructions)*

Beneficiary information – List the beneficiary's name and address here. If the beneficiary is a **nonresident** of NYS or Yonkers, mark an ***X*** in the applicable box. For each beneficiary, complete columns 2 through 5 on the corresponding lines below.

	1 – Name	**1b** – Number and street	City	State	ZIP code	NYS	Yonkers
a						☐	☐
b						☐	☐
c						☐	☐

	2 – Identifying number of beneficiary	Shares of federal distributable net income **3** – Amount	**4** – Percent	**5** – Shares of New York fiduciary adjustment
a		.00		.00
b		.00		.00
c		.00		.00
Totals from additional sheets		.00		.00
Fiduciary		9020 .00	100.00	9577 .00
Totals		9020 .00	100%	9577 .00 ◀ This total must equal line 70 amount

Additional estate or trust information

A If inter vivos trust, enter name and address of grantor:

B If revocable trust which changed state or city residence during the year, enter the date of the change of residence *(see instr.)*:

C Resident status — mark an *X* in all boxes that apply:

- **(1)** ☒ NYS full-year resident estate or trust
- **(2)** ☐ NYS part-year resident trust
- **(3)** ☐ NYS full-year nonresident estate or trust
- **(4)** ☐ NYC full-year resident estate or trust
- **(5)** ☐ NYC part-year resident trust
- **(6)** ☐ Yonkers full-year resident estate or trust
- **(7)** ☐ Yonkers part-year resident trust
- **(8)** ☐ Yonkers full-year nonresident estate or trust

D If an estate, indicate last known address of decedent SEE STATEMENT 2

E Nonresident estate - indicate state of residency

F Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). SEE STATEMENT 3

G If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss

H Has the estate or trust (or an entity of which the estate or trust is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government,* or *Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)? Yes ☐ No ☒

I Was the estate or trust required to report any nonqualified deferred compensation, as required by IRC § 457A, on its 2019 federal return? *(see instructions)* Yes ☐ No ☒

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71 Account information for direct deposit or electronic funds withdrawal *(see instructions).*
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an ***X*** in this box *(see instr.)* . . . . . ☐

71a Account type: ☐ Personal checking **- or -** ☐ Personal savings **- or -** ☐ Business checking **- or -** ☐ Business savings

71b Routing number _____ **71c** Account number _____

72 Electronic funds withdrawal *(see instructions)* . . . . . Date _____ Amount _____.00

Third-party designee? *(see instr.)* Yes ☐ No ☐	Print designee's name	Designee's phone number	Personal identification number (PIN)
	Email:		

▼ **Paid preparer must complete** ▼ *(see instructions)*	Preparer's NYTPRIN	NYTPRIN excl. code 03
Preparer's signature: ARTHUR LANGER CPA	Preparer's printed name: ARTHUR LANGER CPA	
Firm's name *(or yours, if self-employed)*: ARTHUR LANGER CPA PC	Preparer's PTIN or SSN: P01396073	
Address: 18 BLANCHE ST PLAINVIEW, NY 11803-4607	Employer identification number: 814277329	Date: 09282020
Email:		

▼ **Sign return here** ▼	
Signature of fiduciary or officer representing fiduciary	
Printed name of person who signed above: CLAUDE SIMON	
Date	Daytime phone number
Email:	

See instructions for where to mail your return.

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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 -** 203	210.00	.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**	210.00
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**	210.00

Part 2 – Partners, shareholders, and beneficiaries

! Form IT-201 filers: do not enter ES-106, ES-107, or ES-125
Form IT-203 filers: do not enter ES-106, ES-107, or ES-125
Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	**A -** Total amount	**B -** NYS allocated amount
14a	**ES -**	.00	.00
14b	**ES -**	.00	.00
14c	**ES -**	.00	.00
14d	**ES -**	.00	.00
14e	**ES -**	.00	.00
14f	**ES -**	.00	.00
14g	**ES -**	.00	.00

15 Total *(add column **A**, lines 14a through 14g)*	**15**	.00
16 Total of Schedule B, Part 2, column **A** amounts from additional Form(s) IT-225, if any	**16**	.00
17 Add lines 15 and 16	**17**	.00
18 Total subtractions *(add lines 13 and 17; see instructions)*	**18**	210.00

NO HANDWRITTEN ENTRIES ON THIS FORM

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New York Statements

Statement 1 - Form IT-205 / IT-205-A, Page 2 - Federal Other Deductions

Description	Amount
INVESTMENT EXPENSES	$ 4,519
Allowable Deductions	$ 4,519

Statement 2 - Form IT-205, Schedule C, Line D - Last Known Address of Decedent

Name / Address
6 EDWARDS LANE GLEN COVE, NY 11542

New York Statements

Statement 3 - Form IT-205, Schedule C, Line F - List of Executors and Trustees

Name	Street Address	City	State	Zip Code	EIN/SSN
CLAUDE SIMON	71 TONJES RD	CALLICOON	NY	12723	106-50-1158

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Go to *www.irs.gov/F1041* for instructions and the latest information.

OMB No. 1545-0092

2019

Name of estate or trust

VICKI CLAIREAUX SIMON ESTATE

Employer identification number

84-6656649

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.

Note: *Form 5227 filers need to complete* ***only*** *Parts I and II.*

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (See instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	**4**	
5	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	**5**	
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2018 Capital Loss Carryover Worksheet	**6**	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on the back ▶	**7**	

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (See instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked	**39**	**42**	**2**	**-1**

11	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	**12**	
13	Capital gain distributions **See Statement 3**	**13**	**558**
14	Gain from Form 4797, Part I	**14**	
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2018 Capital Loss Carryover Worksheet	**15**	( )
16	**Net long-term capital gain or (loss).** Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on the back ▶	**16**	**557**

Part III Summary of Parts I and II

Caution: *Read the instructions **before** completing this part.*

			(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
17	Net short-term gain or (loss)	17			
18	**Net long-term gain or (loss):**				
a	Total for year	18a		557	557
b	Unrecaptured section 1250 gain (see line 18 of the worksheet.)	18b			
c	28% rate gain	18c			
19	**Total net gain or (loss).** Combine lines 17 and 18a ▶	19		557	557

Note: *If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and **don't** complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.*

Part IV Capital Loss Limitation

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of:		
a	The loss on line 19, column (3) **or b** $3,000	20	( )

Note: *If the loss on line 19, column (3), is more than $3,000, **or** if Form 1041, page 1, line 23 (or Form 990-T, line 39), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.*

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 23, is more than zero.

Caution: *Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:*

- *Either line 18b, col. (2) or line 18c, col. (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.*

Form 990-T trusts. Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 39, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

21	Enter taxable income from Form 1041, line 23 (or Form 990-T, line 39)			21	
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero	22			
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23			
24	Add lines 22 and 23	24			
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	25			
26	Subtract line 25 from line 24. If zero or less, enter -0-			26	
27	Subtract line 26 from line 21. If zero or less, enter -0-			27	
28	Enter the **smaller** of the amount on line 21 or $2,650			28	
29	Enter the **smaller** of the amount on line 27 or line 28			29	
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% ▶				30
31	Enter the **smaller** of line 21 or line 26			31	
32	Subtract line 30 from line 26			32	
33	Enter the **smaller** of line 21 or $12,950			33	
34	Add lines 27 and 30			34	
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	
36	Enter the **smaller** of line 32 or line 35			36	
37	Multiply line 36 by 15% (0.15) ▶				37
38	Enter the amount from line 31			38	
39	Add lines 30 and 36			39	
40	Subtract line 39 from line 38. If zero or less, enter -0-			40	
41	Multiply line 40 by 20% (0.20) ▶				41
42	Figure the tax on the amount on line 27. Use the 2019 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			42	
43	Add lines 37, 41, and 42			43	
44	Figure the tax on the amount on line 21. Use the 2019 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)			44	
45	**Tax on all taxable income.** Enter the **smaller** of line 43 or line 44 here and on Form 1041, Schedule G, Part I, line 1a (or Form 990-T, line 41) ▶				45