

CLIENT COPY

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning

ending

See separate instructions.

Your first name

M.I.

Last name

Suffix

Your social security number

Kirsten

E

Gillibrand

If a joint return, spouse's first name

M.I.

Last name

Suffix

Spouse's social security number

Jonathan

M

Gillibrand

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name

Foreign province/state/country

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

- 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

Check only one box.

First name Last name SSN

5 ☐ Qualifying widow(er) with dependent child

Exemptions

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.
- b ☒ Spouse

Boxes checked on 6a and 6b 2

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
Theodore	Gillibrand			<input checked="" type="checkbox"/>
Henry	Gillibrand			<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of children on 6c who:

- lived with you 2
- did not live with you due to divorce or separation (see instructions) 0

Dependents on 6c not entered above 0

d Total number of exemptions claimed

Add numbers on lines above 4

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a Taxable interest. Attach Schedule B if required
- b Tax-exempt interest. Do not include on line 8a
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends
- 10 Taxable refunds, credits, or offsets of state and local income taxes
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 16a Pensions and annuities
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 21 Other income. List type and amount
- 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

7	366,383
8a	35
9a	
10	
11	
12	133,760
13	-3,000
14	
15b	
16b	22,336
17	
18	
19	
20b	0
21	
22	519,514

Adjusted Gross Income

- 23 Educator expenses
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
- 25 Health savings account deduction. Attach Form 8889
- 26 Moving expenses. Attach Form 3903
- 27 Deductible part of self-employment tax. Attach Schedule SE
- 28 Self-employed SEP, SIMPLE, and qualified plans
- 29 Self-employed health insurance deduction
- 30 Penalty on early withdrawal of savings
- 31a Alimony paid b Recipient's SSN
- 32 IRA deduction
- 33 Student loan interest deduction
- 34 Tuition and fees. Attach Form 8917
- 35 Domestic production activities deduction. Attach Form 8903
- 36 Add lines 23 through 35
- 37 Subtract line 36 from line 22. This is your adjusted gross income

23	
24	
25	
26	
27	1,791
28	
29	
30	
31a	
32	
33	
34	
35	
36	1,791
37	517,723

Tax and Credits

38	Amount from line 37 (adjusted gross income).	38	517,723
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	61,729
41	Subtract line 40 from line 38	41	455,994
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	455,994
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	127,400
45	Alternative minimum tax (see instructions). Attach Form 6251	45	13,212
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	140,612
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	1,200
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	1,200
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	139,412

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	3,582
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	2,234
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	2,159
63	Add lines 56 through 62. This is your total tax	63	147,387

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	83,542
65	2014 estimated tax payments and amount applied from 2013 return	65	66,300
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	149,842

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	2,455
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here.	76a	2,455
b	Routing number XXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number XXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2015 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	0
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name Jonathan Rutnik CPA	Phone no [REDACTED]	Personal identification number (PIN) [REDACTED]
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Sign Here

Joint return? See instructions. Keep a copy for your records

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.

Your signature [Signature]	Date [REDACTED]	Your occupation US Senator	Daytime phone number [REDACTED]
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Finance Manager	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Jonathan F Rutnik	Date [REDACTED]	Check <input checked="" type="checkbox"/> if self-employed	PTIN [REDACTED]
Firm's name [REDACTED]	Firm's EIN [REDACTED]		
Firm's address [REDACTED]	Phone no [REDACTED]		

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**► Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.

► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

Kirsten E and Jonathan M Gillibrand

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Do not file Form 2210. You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
	No	You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210 .
	Yes	You must figure your penalty.
<p>Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210.</p>		

Part I Required Annual Payment

1	Enter your 2014 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	139,412
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	7,975
3	Refundable credits, including the premium tax credit (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	4	147,387
5	Multiply line 4 by 90% (.90)	5	132,648
6	Withholding taxes. Do not include estimated tax payments (see instructions)	6	83,542
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	7	63,845
8	Maximum required annual payment based on prior year's tax (see instructions)	8	97,824
9	Required annual payment. Enter the smaller of line 5 or line 8	9	97,824

Next: Is line 9 more than line 6?

- ☐ **No.** You **do not** owe a penalty. **Do not file Form 2210** unless box E below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box B, C, or D applies, you must figure your penalty and file Form 2210.
 - If box A or E applies (but not B, C, or D) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210**.

- A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2013 or 2014, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box B, C, or D applies).

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

▶ Attach to Form 1040.

OMB No 1545-0074

2014

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Kirsten E and Jonathan M Gillibrand

Your social security number

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 . . . [2] 517,723				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead . . .	3	51,772		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			0
Taxes You Paid		5 State and local (check only one box):			
a	<input checked="" type="checkbox"/> Income taxes, or	5	46,392		
b	<input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	19,217		
7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8	9			65,609
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098			
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		10			
Name		11			
Address					
TIN		12			
12 Points not reported to you on Form 1098. See instructions for special rules		12			
13 Mortgage insurance premiums (see instructions)		13	0		
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14			
15 Add lines 10 through 14		15			0
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions			
17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		16	2,250		
18 Carryover from prior year		17	250		
19 Add lines 16 through 18		18			
		19			2,500
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)			
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶			
22 Tax preparation fees		21			
23 Other expenses—investment, safe deposit box, etc. List type and amount ▶		22	1,600		
24 Add lines 21 through 23		23			
25 Enter amount from Form 1040, line 38 . . . [25] 517,723		24	1,600		
26 Multiply line 25 by 2% (.02)		25			
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		26	10,354		
		27			0
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ▶			
		28			
Total Itemized Deductions		29 Is Form 1040, line 38, over \$152,525?			
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		29	61,729
		<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
30 If you elect to itemize deductions even though they are less than your standard deduction, check here					

SCHEDULE C
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No 1545-0074

2014

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor Kirsten E Gillibrand		Social security number (SSN) <div style="background-color: black; width: 100px; height: 1.2em; margin: 0;"></div>
A Principal business or profession, including product or service (see instructions) Writer	B Enter code from instructions 711510	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr)	

E Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2014, check here	<input checked="" type="checkbox"/>
I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	275,000
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	275,000
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	275,000
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	275,000

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	74
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):	20a	
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20b	
12 Depletion	12		b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	22	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	23	
15 Insurance (other than health)	15		23 Taxes and licenses	24	
16 Interest:	16a		24 Travel, meals, and entertainment:	24a	418
a Mortgage (paid to banks, etc.)	16b		a Travel	24b	
b Other	17	28,863	b Deductible meals and entertainment (see instructions)	25	
17 Legal and professional services	17		25 Utilities	26	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	141,240	26 Wages (less employment credits)	27a	111,885
29 Tentative profit or (loss). Subtract line 28 from line 7	29	133,760	27a Other expenses (from line 48)	27b	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		b Reserved for future use	31	133,760
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31				
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a		32a <input type="checkbox"/> All investment is at risk.	32b	
	32b		<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2014

HTA

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		0
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		0

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	
44	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	b If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

Book Collaboration Fee	110,000
Transcription Expense	1,814
Photo Rental	15
Bank Charges	56
48 Total other expenses. Enter here and on line 27a	48 111,885

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

OMB No 1545-0074

2014

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment
Sequence No. **12**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Kirsten E and Jonathan M Gillibrand

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

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				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				0
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (26,610)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -26,610

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

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				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				0
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (1,755)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -1,755

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

Schedule D (Form 1040) 2014

HTA

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-28,365
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ►	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } Note. When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Kirsten E and Jonathan M Gillibrand

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Wind Crest LLC	P	<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A					
B					
C					
D					
29 a Totals					
b Totals					
30 Add columns (g) and (j) of line 29a				30	
31 Add columns (f), (h), and (i) of line 29b				31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32	0

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34 a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37 0

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	0

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	0
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Kirsten E Gillibrand

Social security number of person
with self-employment income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

Note. If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b ()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	133,760	
3 Combine lines 1a, 1b, and 2	3	133,760	
4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	123,527	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	0	
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶	4c	123,527	
5 a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a		
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	0	
6 Add lines 4c and 5b	6	123,527	
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014	7	117,000	00
8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11	8a	117,000	
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b		
c Wages subject to social security tax (from Form 8919, line 10)	8c		
d Add lines 8a, 8b, and 8c	8d	0	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	0	
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	0	
11 Multiply line 6 by 2.9% (.029)	11	3,582	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12	3,582	
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	1,791	

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$7,200, **or** (b) your net farm profits² were less than \$5,198.

14 Maximum income for optional methods	14	4,800	00
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,800. Also include this amount on line 4b above	15		

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,198 and also less than 72.189% of your gross nonfarm income, ⁴ **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	0	
17 Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **2441****Child and Dependent Care Expenses**

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
 ▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

1040
1040A
1040NR

2441

OMB No. 1545-0074

2014Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Kirsten E and Jonathan M Gillibrand

Your social security number

Part I Persons or Organizations Who Provided the Care—You must complete this part.

(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Capital Hill Day School			7,021

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
First	Last		
Theodore	Gillibrand		3,802
Henry	Gillibrand		3,219

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31.

4 Enter your **earned income**. See instructions.

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4.

6 Enter the **smallest** of line 3, 4, or 5.

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47.

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

Form **2441** (2014)

HTA

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2014. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	12	
13	Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions.	13	
14	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions.	14	()
15	Combine lines 12 through 14. See instructions.	15	0
16	Enter the total amount of qualified expenses incurred in 2014 for the care of the qualifying person(s) .	16	
17	Enter the smaller of line 15 or 16.	17	0
18	Enter your earned income . See instructions.	18	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. All others, enter the amount from line 18. 	19	
20	Enter the smallest of line 17, 18, or 19.	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here.	22	0
23	Subtract line 22 from line 15.	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21.	25	0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	0
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.	28	0
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2013 expenses in 2014, see the instructions for line 9.	29	0
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	0
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11.	31	0

Form **5329****Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No 1545-0074

2014Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Kirsten E Gillibrand

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions)

If this is an amended
return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR-see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	22,336
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	22,336
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	2,234

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	0
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	0

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	0
11	2014 traditional IRA distributions included in income (see instructions)	11	
12	2014 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	0
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	0
15	Excess contributions for 2014 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	0
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	17	0

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2014 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	0
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Excess contributions for 2014 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	0
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	25	0

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

Form **5329** (2014)

HTA

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

26	Enter the excess contributions from line 32 of your 2013 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2014 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2014 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		0
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		0
31	Excess contributions for 2014 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32		0
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	33		0

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

34	Enter the excess contributions from line 40 of your 2013 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		0
36	2014 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36	37		0
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		0
39	Excess contributions for 2014 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40		0
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	41		0

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

42	Enter the excess contributions from line 48 of your 2013 Form 5329. If zero, go to line 47	42		
43	If the contributions to your HSAs for 2014 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2014 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44	45		0
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46		0
47	Excess contributions for 2014 (see instructions)	47		
48	Total excess contributions. Add lines 46 and 47	48		0
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	49		0

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2014 (see instructions)	50		
51	Amount actually distributed to you in 2014	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52		0
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	53		0

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, 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.

▶ Your signature _____ ▶ Date _____

Paid Preparer's Use Only

Print/Type preparer's name

Jonathan F Rutnik

Preparer's signature

Date

Check ☒ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no. ▶

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

2014Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

Kirsten E and Jonathan M Gillibrand

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	455,994
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	0
3	Taxes from Schedule A (Form 1040), line 9	3	65,609
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions	6	(6,380)
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)	28	515,223

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2014, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$117,300 . . . \$52,800 Married filing jointly or qualifying widow(er) . . . 156,500 . . . 82,100 Married filing separately . . . 78,250 . . . 41,050 If line 28 is over the amount shown above for your filing status, see instructions.	29	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	30	515,223
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.	31	140,612
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31.	33	140,612
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions).	34	127,400
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45.	35	13,212

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

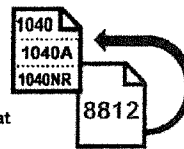
Form **6251** (2014)

SCHEDULE 8812
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/schedule8812.



OMB No. 1545-0074

2014

Attachment
Sequence No. **47**

Name(s) shown on return

Kirsten E and Jonathan M Gillibrand

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here ☐

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).	}	1	
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).			
	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).			
If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49		2	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	0
4 a	Earned income (see separate instructions)	4a		
b	Nontaxable combat pay (see separate instructions)	4b		
5	Is the amount on line 4a more than \$3,000? <input checked="" type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6		0

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

Schedule 8812 (Form 1040A or 1040) 2014

HTA

Part III Certain Filers Who Have Three or More Qualifying Children

<p>7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions.</p>	<p>7</p>	
<p>8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.</p>	<p>8</p>	
<p>1040A filers: Enter -0-.</p>		
<p>1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.</p>		
<p>9 Add lines 7 and 8.</p>	<p>9</p>	<p>0</p>
<p>10 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71.</p>	<p>10</p>	
<p>1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).</p>		
<p>1040NR filers: Enter the amount from Form 1040NR, line 67.</p>		
<p>11 Subtract line 10 from line 9. If zero or less, enter -0-.</p>		<p>11 0</p>
<p>12 Enter the larger of line 6 or line 11. Next, enter the smaller of line 3 or line 12 on line 13.</p>		<p>12 0</p>

Part IV Additional Child Tax Credit

<p>13 This is your additional child tax credit.</p>	<p>13 0</p>
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1040
1040A
1040NR

Enter this amount on
 Form 1040, line 67,
 Form 1040A, line 43, or
 Form 1040NR, line 64.

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2014Attachment
Sequence No **71**

Name(s) shown on return

Kirsten E and Jonathan M Gillibrand

Your social security number

[REDACTED]

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5.	1	366,383	
2	Unreported tips from Form 4137, line 6.	2		
3	Wages from Form 8919, line 6.	3		
4	Add lines 1 through 3.	4	366,383	
5	Enter the following amount for your filing status: Married filing jointly. \$250,000 Married filing separately. \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		116,383
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II.	7		1,047

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	123,527	
9	Enter the following amount for your filing status: Married filing jointly. \$250,000 Married filing separately. \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000	
10	Enter the amount from line 4.	10	366,383	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		123,527
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III.	13		1,112

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions).	14		
15	Enter the following amount for your filing status: Married filing jointly. \$250,000 Married filing separately. \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		0
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV.	17		0

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V.	18		2,159
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.	19	5,313	
20	Enter the amount from line 1.	20	366,383	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages.	21	5,313	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.	22		0
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions).	24		0

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

HTA

Form **8959** (2014)

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No 1545-2227

2014Attachment
Sequence No. **72**

Name(s) shown on your tax return

Kirsten E and Jonathan M Gillibrand

Your social security number or EIN

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	35
2	Ordinary dividends (see instructions)		2	
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	-3,000	
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		-3,000
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		-2,965

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		0
10	Additional modifications (see instructions)	10		
11	Total deductions and modifications. Add lines 9d and 10	11		0

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	517,723	
14	Threshold based on filing status (see instructions)	14	250,000	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	267,723	
16	Enter the smaller of line 12 or line 15	16		0
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17		0
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	0	
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	0	
20	Enter the smaller of line 18c or line 19c	20		0
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21		0

Passive Activity Loss Limitations

OMB No. 1545-1008

2014Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
 ► Attach to Form 1040 or Form 1041.
 Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Kirsten E and Jonathan M Gillibrand

Part I 2014 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 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 Worksheet 1, column (a))			
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	()		
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	()		
d	Combine lines 1a, 1b, and 1c.		1d	0

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	()		
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	()		
c	Add lines 2a and 2b.		2c	()

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))			
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	(68)		
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	(176)		
d	Combine lines 3a, 3b, and 3c.		3d	(244)

4	Combine lines 1d, 2c, and 3d. 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, 2b, or 3c. Report the losses on the forms and schedules normally used		4	(244)
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If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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 or Part III. Instead, go to line 15.**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.

5	Enter the smaller of the loss on line 1d or the loss on line 4.		5	0
6	Enter \$150,000. If married filing separately, see instructions.			
7	Enter modified adjusted gross income, but not less than zero (see instructions). Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	0		
8	Subtract line 7 from line 6.	0		
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.		9	0
10	Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15.		10	0

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.		11	0
12	Enter the loss from line 4.		12	0
13	Reduce line 12 by the amount on line 10.		13	0
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.		14	0

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total.		15	0
16	Total losses allowed from all passive activities for 2014. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.		16	0

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶	0	0	0		

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶	0	0	

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
K-1 (1065): 01		68	176		244
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	0	68	176		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶		0	1.00	0	0

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
K-1 (1065): 01	1065 K-1, #1	244	1.000000	244
Total ▶		244	1.00	244

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
K-1 (1065): 01	1065 K-1, #1	244	244	
Total		244	244	0

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶	0	1.00	0	0	0

2014

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning

14

and ending

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

Your first name KIRSTEN	MI E	Your last name (for a joint return, enter spouse's name on line below) GILLIBRAND	Your date of birth (mmddyyyy) [REDACTED]	Your social security number [REDACTED]
Spouse's first name JONATHAN	MI M	Spouse's last name GILLIBRAND	Spouse's date of birth (mmddyyyy) [REDACTED]	Spouse's social security number [REDACTED]
Mailing address (see instructions, page 12) (number and street or PO box) [REDACTED]			Apartment number [REDACTED]	New York State county of residence RENSSELAER
City, village, or post office [REDACTED]		State NY	ZIP code [REDACTED]	Country (if not United States) [REDACTED]
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route) [REDACTED]			Apartment number [REDACTED]	School district name WYNANTSkill
City, village, or post office [REDACTED]			State NY	ZIP code [REDACTED]
Decedent information			Taxpayer's date of death (mmddyyyy) [REDACTED]	Spouse's date of death (mmddyyyy) [REDACTED]
School district code number 713				

A Filing status

(mark an X in one box):

- ① ☐ Single
- ② ☒ Married filing joint return
(enter spouse's social security number above)
- ③ ☐ Married filing separate return
(enter spouse's social security number above)
- ④ ☐ Head of household (with qualifying person)
- ⑤ ☐ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes ☒ No ☐

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

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

D2 Yonkers residents and Yonkers part-year residents only:

Did you receive a property tax freeze credit? (see page 13) Yes ☐ No ☐

If Yes, enter the amount 00

D3 Did you receive a family tax relief credit? (see page 13) Yes ☐ No ☒

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) Yes ☒ No ☐

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day) 139

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

(1) Number of months you lived in NYC in 2014 06

(2) Number of months your spouse lived in NYC in 2014 06

G Enter your 2-character special condition code if applicable (see page 13) [REDACTED]

If applicable, also enter your second 2-character special condition code [REDACTED]

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)
THEODORE	I	GILLIBRAND	[REDACTED]	[REDACTED]	[REDACTED]
HENRY	N	GILLIBRAND	[REDACTED]	[REDACTED]	[REDACTED]

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

201001141833



For office use only

Your social security number

Federal income and adjustments

(see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1	366,383	00
2	Taxable interest income	2	35	00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	133,760	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-3,000	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10	22,336	00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17	519,514	00
18	Total federal adjustments to income (see page 14) Identify: HALF SE TAX \$1791	18	1,791	00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	517,723	00

New York additions

(see page 15)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments) ...	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24	517,723	00

New York subtractions

(see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33	517,723	00

Standard deduction or itemized deduction

(see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard -or- <input type="checkbox"/> Itemized	34	15,650	00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	502,073	00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	2,000	00
37	Taxable income (subtract line 36 from line 35)	37	500,073	00

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Name(s) as shown on page 1
KIRSTEN E AND JONATHAN M GILLIBRAND

Your social security number
[REDACTED]

IT-201 (2014) Page 3 of 4

Tax computation, credits, and other taxes (see page 19)

38	Taxable income (from line 37 on page 2)	38	500,073	00
39	NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39	34,255	00
40	NYS household credit (page 19, table 1, 2, or 3)	40		00
41	Resident credit (see page 20)	41	6,941	00
42	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43	Add lines 40, 41, and 42	43	6,941	00
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	27,314	00
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46	Total New York State taxes (add lines 44 and 45)	46	27,314	00

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

47	NYC resident tax on line 38 amount (see page 20)	47		00
48	NYC household credit (page 20, table 4, 5, or 6)	48		00
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50	Part-year NYC resident tax (Form IT-360.1)	50	3,114	00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52	Add lines 49, 50, and 51	52	3,114	00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	3,114	00
55	Yonkers resident income tax surcharge (see page 22)	55		00
56	Yonkers nonresident earnings tax (Form Y-203)	56		00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58	Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58	3,114	00
59	Sales or use tax (see page 23; do not leave line 59 blank)	59	250	00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a	Return a Gift to Wildlife	60a		00
60b	Missing/Exploited Children Fund	60b		00
60c	Breast Cancer Research Fund	60c		00
60d	Alzheimer's Fund	60d		00
60e	Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f	Prostate and Testicular Cancer Research and Education Fund	60f		00
60g	9/11 Memorial	60g		00
60h	Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i	Teen Health Education	60i		00
60j	Veterans Remembrance	60j		00
60	Total voluntary contributions (add lines 60a through 60j)	60		00
61	Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61	30,678	00

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Your social security number

62 Enter amount from line 61 62 30,678 00

Payments and refundable credits (see page 25)

63	Empire State child credit	63		00
64	NYS/ NYC child and dependent care credit	64	240	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 (also complete F on page 1; see page 25)	69		00
70	NYC earned income credit	70		00
70a	NYC enhanced real property tax credit	70a		00
71	Other refundable credits (Form IT-201-ATT, line 18)	71		00
72	Total New York State tax withheld	72	24,930	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	16,200	00
76	Total payments (add lines 63 through 75)	76	41,370	00

Submit your wage and tax
statements with your return
(see page 27).

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77 10,692 00

78 Amount of line 77 to be refunded ☐ direct ☐ debit ☐ paper
Mark one refund choice: ☐ deposit (fill in line 83) -or- ☐ card -or- ☒ check ... 78 10,692 00

79 Amount of line 77 that you want applied to your
2015 estimated tax (see instructions) 79 00

See pages 27 and 28 for
information about your three
refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic
funds withdrawal, mark an X in the box ☐ and fill in lines 83 and 84. If you pay by check
or money order you must complete Form IT-201-V and mail it with your return 80 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or
reduce the overpayment on line 77; see page 28) 81 00

See page 31 for the proper
assembly of your return.

82 Other penalties and interest (see page 29) 82 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29) ☐

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

83b Routing number

83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name JONATHAN RUTNIK CPA	Designee's phone number [REDACTED]	Personal identification number (PIN) [REDACTED]
	E-mail: [REDACTED]		

▼ Paid preparer must complete (see instr.) ▼	
Date [REDACTED]	Preparer's NYTPRIN [REDACTED]
Firm's name (or yours, if self-employed) RUTNIK & CO. P.C.	Preparer's PTIN or SSN [REDACTED]
Address [REDACTED]	Employer identification number [REDACTED]
[REDACTED]	NYTPRIN excl code 03
E-mail: [REDACTED]	

▼ Taxpayer(s) must sign here ▼	
Your signature [REDACTED]	
Your occupation US SENATOR	
Spouse's signature and occupation (if joint return) FINANCE MAN	
Date [REDACTED]	Daytime phone number [REDACTED]
E-mail: [REDACTED]	

See instructions for where to mail your return.

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2014

New York State Resident Credit

IT-112-R

Complete this form if you want to claim a resident credit for taxes paid to another state, local government, or the District of Columbia.

Name(s) as shown on return KIRSTEN E AND JONATHAN M GILLIBRAND	Identifying number as shown on return [REDACTED]
---	---

Submit this form with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Part 1 – Income and adjustments (see instructions)	A Amount reported on New York State return		B Amount sourced to and taxed by other taxing authority	
	Whole dollars only		Whole dollars only	
1 Wages, salaries, tips, etc.	1	366,383 .00	1	116,667 .00
2 Taxable interest income	2	35 .00	2	.00
3 Ordinary dividends	3	.00	3	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	4	.00	4	.00
5 Alimony received	5	.00	5	.00
6 Business income or loss	6	133,760 .00	6	.00
7 Capital gain or loss	7	-3,000 .00	7	-1,500 .00
8 Other gains or losses	8	.00	8	.00
9 Taxable amount of IRA distributions	9	.00	9	.00
10 Taxable amount of pensions and annuities	10	22,336 .00	10	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	.00	11	.00
12 Farm income or loss	12	.00	12	.00
13 Unemployment compensation	13	.00	13	.00
14 Taxable amount of social security benefits	14	.00	14	.00
15 Other income	15	.00	15	.00
16 Add lines 1 through 15	16	519,514 .00	16	115,167 .00
17 Total federal adjustments to income	17	1,791 .00	17	.00
18 Federal adjusted gross income (subtract line 17 from line 16)	18	517,723 .00	18	115,167 .00
19 New York adjustments (see instructions)	19	.00	19	
20 New York adjusted gross income (line 18 and add or subtract line 19; see instructions)	20	517,723 .00	20	115,167 .00
21 Capital gain portion of lump-sum distributions (see instr.) ...	21	.00	21	.00
22 Add lines 20 and 21	22	517,723 .00	22	115,167 .00

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Part 2 – Computing your resident credit for taxes paid to another state, local government, or the District of Columbia

23	Enter the two-letter abbreviation of the other state, including the District of Columbia, where tax was paid (<i>see instructions</i>)	23	DC
	Also enter the locality name, if applicable	Locality name:	
24	Enter the amount of income tax imposed on this year's return for the other state or local government (<i>see instructions</i>)	24	6,941 .00
If the taxes were paid on a group (composite) return, then mark an X in the box <input type="checkbox"/>			
Enter the group's EIN <input type="text"/>			
25	New York State tax payable (<i>see instructions</i>)	25	34,255 .00
26	Divide line 22, column B, by line 22, column A (<i>round to the fourth decimal place; see instructions</i>)	26	0.2224
27	Multiply line 25 by line 26	27	7,618 .00
28	Enter amount from line 24 or line 27, whichever is less (<i>see instructions</i>)	28	6,941 .00
29	Total line 28 amounts from additional Form(s) IT-112-R and line 44 amounts from Form(s) IT-112-C, if any (<i>see instructions</i>)	29	.00
30	Add lines 28 and 29	30	6,941 .00

Part 3 – Application of Credit

31	Tax due before credits (<i>see instructions</i>)	31	34,255 .00
32	Other credits that you applied before this credit (<i>see instructions</i>)	32	.00
33	Subtract line 32 from line 31	33	34,255 .00
34	Enter the amount from line 30 or line 33, whichever is less (<i>see instructions</i>)	34	6,941 .00

Part 4 – Information from your return filed with the other state, local government, or the District of Columbia

You are not **required** to submit a copy of the return you filed with the other state or local government with Form IT-201, IT-203, or IT-205. Submitting a copy of the other return is **optional**. However, you may be required to furnish a copy of the other return at a later date. Whether or not you submit a copy of the other return, you **must** complete this section.

35	Enter the total amount of tax withheld for and/or amount of estimated tax payments made to the other state, local government, or the District of Columbia (<i>see instructions</i>)	35	.00
36	Enter the amount of overpayment, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>)	36	.00
37	Enter the balance due, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>)	37	6,941 .00



2014

Change of City Resident Status**IT-360.1**

New York City • Yonkers

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return JONATHAN M GILLIBRAND	Social security number [REDACTED]
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Change of resident status – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

Mark an **X** in only **one** box (A) ☒ **New York City change of residence** – Complete Parts 1, 2, 3, and 4.

(B) ☐ **Yonkers change of residence** – Complete Parts 1 and 5.

(C) ☐ **New York City and Yonkers change of residence** – Complete the entire form.

Part 1 – New York adjusted gross income (see instructions, page 3)		Column A Federal income and adjustments (all sources)	Column B Amount of Column A for New York City resident period	Column C Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc	1	366,383 .00	100,000 .00	.00
2 Taxable interest income	2	35 .00	.00	.00
3 Ordinary dividends	3	.00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	4	.00	.00	.00
5 Alimony received	5	.00	.00	.00
6 Business income or loss (submit copy of federal Schedule C or C-EZ, Form 1040)	6	133,760 .00	.00	.00
7 Capital gain or loss (submit copy of federal Schedule D, Form 1040)	7	-3,000 .00	.00	.00
8 Other gains or losses (submit copy of federal Form 4797)	8	.00	.00	.00
9 Taxable amount of IRA distributions	9	.00	.00	.00
10 Taxable amount of pensions and annuities	10	22,336 .00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	.00	.00	.00
12 Farm income or loss (submit copy of federal Schedule F, Form 1040)	12	.00	.00	.00
13 Unemployment compensation	13	.00	.00	.00
14 Taxable amount of social security benefits	14	.00	.00	.00
15 Other income	15	.00	.00	.00
Identify:				
16 Total (add lines 1 through 15)	16	519,514 .00	100,000 .00	.00
17 Total federal adjustments to income	17	.00	.00	.00
Identify:				
DEDUCTIBLE PART OF SELF-EMP	17	1,791 .00	.00	.00
18 Federal adjusted gross income (subtract line 17 from line 16)	18	517,723 .00	100,000 .00	.00
19 New York adjustments (submit schedule)	19	.00	.00	.00
20 New York adjusted gross income (line 18 and add or subtract line 19; transfer the amount from Column B to line 43)	20	517,723 .00	100,000 .00	.00

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Part 2 – Itemized deductions for New York City (see instr., page 3) If you are claiming the standard deduction, do not complete Part 2.		Column A Itemized deductions (see instructions)	Column B Amount of Column A for New York City resident period
21	Medical and dental expenses	21 .00	.00
22	Taxes you paid	22 65,609 .00	.00
23	Interest you paid	23 .00	.00
24	Gifts to charity	24 2,500 .00	.00
25	Casualty and theft losses	25 .00	.00
26	Job expenses and most other miscellaneous deductions	26 .00	.00
27	Other miscellaneous deductions	27 .00	.00
28	Add lines 21 through 27	28 68,109 .00	.00
29	Reduction for federal itemized deduction limitation (from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9)	29 6,380 .00	.00
30	Total itemized deductions (subtract line 29 from line 28)	30 61,729 .00	.00
31	State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	31	.00
32	Subtract line 31 from line 30	32	.00
33	Addition adjustments and college tuition itemized deduction (see instructions)	33	.00
34	Add lines 32 and 33	34	.00
35	Itemized deduction adjustment (if line 20, Column B, is more than \$100,000, see instructions, page 5; all others enter 0 on line 35)	35	.00
36	Itemized deduction (subtract line 35 from line 34, enter here and on line 44)	36	.00

Part 3 – Dependent exemptions (see instructions, page 5)37 Enter the period you were a New York City **resident** during 2014From: month day To: month day 38 Enter the county where you resided while a **nonresident** of New York City

39	Enter the number of full months in the New York City resident period	39	6
40	Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2) ..	40	500 .00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35	41	2
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46)	42	1,000 .00

Part 4 – Part-year New York City resident tax (see instructions, page 5)

43	New York adjusted gross income (from line 20, Column B)	43	100,000 .00
44	Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36)	44	7,825 .00
45	Subtract line 44 from line 43	45	92,175 .00
46	Dependent exemption amount (from line 42)	46	1,000 .00
47	New York City taxable income (subtract line 46 from line 45)	47	91,175 .00
48	New York City tax on line 47 amount (see instructions, page 5)	48	3,114 .00
49	Total New York City household credit and accumulation distribution credit (see instructions, page 6) ..	49	.00
50	Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0)	50	3,114 .00
51	Part-year New York City separate tax on lump-sum distributions (from Form IT-230)	51	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230)	52	.00
53	Add lines 50, 51, and 52	53	3,114 .00
54	Credit for part-year New York City unincorporated business tax paid (see instructions, page 8)	54	.00
55	Part-year New York City resident tax (subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter 0)	55	3,114 .00

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Part 5 – Part-year Yonkers resident income tax surcharge (see instructions, page 8)

	Full-year NYS resident	Part-year NYS resident
56 Total New York State taxes (Form IT-201, line 46)	56 .00	
57 Empire State child credit (Form IT-201, line 63)	57 .00	
58 NYS child and dependent care credit (Form IT-216, line 14)	58 .00	
59 Earned income credit (Form IT-201, line 65)	59 .00	
60 Noncustodial parent New York State earned income credit (Form IT-201, line 66)	60 .00	
61 Real property tax credit (Form IT-201, line 67)	61 .00	
62 College tuition credit (Form IT-201, line 68)	62 .00	
62a Property tax freeze credit (see instructions)	62a .00	
62b Family tax relief credit (see instructions)	62b .00	
63 Amount from Form IT-201-ATT, line 13	63 .00	
64 Add lines 57 through 63	64 .00	
65 Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 here and on Form IT-201, line 57)	65 .00	
66 Base tax (Form IT-203, line 44)	66	.00
67 New York State nonrefundable credits (Form IT-203-ATT, line 8)	67	.00
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0)	68	.00
69 Net other New York State taxes (Form IT-203-ATT, line 33)	69	.00
70 Add lines 68 and 69	70	.00
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12	71	.00
71a Property tax freeze credit (see instructions)	71a	.00
71b Family tax relief credit (see instructions)	71b	.00
71c Add lines 71, 71a, and 71b	71c	.00
72 Subtract line 71c from line 70 (if line 71c is more than line 70, enter 0)	72	.00
73 Income percentage (see worksheet on page 8 of the instructions)	73	
74 Multiply line 65 by line 73. This is the net state tax for full-year state residents	74 .00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents	75	.00
76 Yonkers resident tax rate	76 .1675	

77 Part-year Yonkers resident income tax surcharge

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.) 77 .00

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

See Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and instructions, Form Y-203-I, if you received wages or net earnings from self-employment from Yonkers sources during your nonresident period.

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2014 Resident Itemized Deduction Schedule

IT-201-D

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number
KIRSTEN E AND JONATHAN M GILLIBRAND	

Whole dollars only

1 Medical and dental expenses (federal Schedule A, line 4)	1		00
2 Taxes you paid (federal Schedule A, line 9)	2	65,609.	00
3 Interest you paid (federal Schedule A, line 15)	3		00
4 Gifts to charity (federal Schedule A, line 19)	4	2,500.	00
5 Casualty and theft losses (federal Schedule A, line 20)	5		00
6 Job expenses/miscellaneous deductions (federal Schedule A, line 27)	6		00
7 Other miscellaneous deductions (federal Schedule A, line 28)	7		00
8 Enter amount from federal Schedule A, line 29	8	61,729.	00
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions)	9	42,046.	00
10 Subtract line 9 from line 8	10	19,683.	00
11 Addition adjustments (see instructions)	11		00
12 Add lines 10 and 11	12	19,683.	00
13 Itemized deduction adjustment (see instructions)	13	9,126.	00
14 Subtract line 13 from line 12	14	10,557.	00
15 College tuition itemized deduction (see Form IT-272)	15		00
16 New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)	16	10,557.	00

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2014

Claim for Child and Dependent Care Credit

IT-216

New York State • New York City

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your social security number
KIRSTEN E AND JONATHAN M GILLIBRAND	

1 Have you already filed your New York State income tax return? Yes ☐ No ☒

If Yes, you must file an amended New York State return and include Form IT-216 to claim this credit.

2 Persons or organizations who provided the care. (If you have more than two providers, see instructions.)

A – Care provider's first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
CAPITAL HILL DAY SCHOOL			7,021 00
			00

3 Qualifying persons you are claiming. List in order from youngest to oldest.

(If you are claiming more than four qualifying persons, mark an X in the box and see instructions.) ☐

A – First name	MI	B – Last name	C – Qualified expenses paid	D – Person with disability (see instr.)	E – Social security number	F – Date of birth (mmddyyyy)
HENRY	N	GILLIBRAND	3,219 00	<input type="checkbox"/>		
THEODORE	I	GILLIBRAND	3,802 00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		

Note: If you are claiming expenses paid for a dependent child, include only those qualified expenses paid through the day preceding the child's 13th birthday.

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any **3a** 7,021 00

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)? Yes ☒ No ☐

5 Enter the **smallest** of:

- line 3a above; or
- federal Form 2441, line 3; or
- 3,000 if one qualifying person, or 6,000 if two or more qualifying persons

Whole dollars only

6 Enter your earned income (see instructions) **5** 6,000 00

7 If your filing status is (2) Married filing joint return, enter your spouse's earned income; **6** 298,352 00

all others, enter the amount from line 6 (see instructions) **7** 200,000 00

8 Enter the smallest of line 5, 6, or 7 **8** 6,000 00

9 Enter the amount from: federal Form 1040A, line 22,
or federal Form 1040, line 38 **9** 517,723 00

10 Enter the decimal amount that applies to the amount
on line 9 from the Table for line 10 in the instructions **10** .20

11 Multiply line 8 by the decimal amount on line 10 (enter here and on line 12 on the back) **11** 1,200 00

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- 12 Amount from line 11 **12** 1,200 00
- 13 Enter your **New York adjusted gross income** (Form IT-201 filers, line 33; Form IT-203 filers, line 32) **13** 517,723 00
- Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line **13** 0.200
- 14 Multiply line 12 by the decimal amount on line 13. This is your **New York State child and dependent care credit** (see instructions) **14** 240 00

Part-year New York State residents

- 15 Enter the amount from Form IT-203, line 40 **15** 00
- If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
- If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** **16** 00
- 17 Enter the amount from Form IT-203-ATT, line 29 (If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.) **17** 00
- If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.
- If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** **18** 00
- 19 Enter the amount from line 19, Column D, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **19** 00
- 20 Enter the amount from line 19, Column A, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **20** 00
- 21 Divide line 19 by line 20 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000) **21** 00
- 22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** **22** 00

New York City child and dependent care credit

If you were a resident of New York City at any time during the tax year and your federal adjusted gross income is \$30,000 or less (see *Note* under *New York City credit* on page 1 of the instructions) and you listed a child under 4 years old as of December 31, on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old. **23** 00

IT-201 filers:

- 24 Refundable New York City child and dependent care credit (from Worksheet 1, line 7 or line 13) **24** 00
- 25 Add lines 14 and 24; also enter this amount on Form IT-201, line 64 **25** 00
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-201-ATT, line 9a **26** 00

IT-203 filers:

- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-203, line 52 **27** 00
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 13); also enter this amount on Form IT-203-ATT, line 9a **28** 00

Part-year New York City resident filers only:

- 29 Enter the amount from Worksheet 1, line 10 **29** 00
- 30 Enter the amount from Worksheet 1, line 11 **30** 00



Line 17 (NY IT-360.1) - Other Adjustments to Federal Income

1	Deductible part of self-employment tax. Attach Schedule SE	1	1,791
2	Total Other Adjustments	2	1,791

Line 9 (NY IT-201-D) - Itemized Deduction Schedule - Subtraction Adjustments

A	State, local, and foreign income taxes (or general sales tax, if applicable) from federal Schedule A	A	46,392
1	Total taxes and other subtraction adjustments		46,392

Line 13 (NY IT-201-D) - Itemized Deduction Adjustment**Worksheet 3 - If your NY AGI is more than \$100,000 but not more than \$475,000**

1	Adjusted gross income from NY201	1	0
2	Status 1 or 3, enter \$100,000. Status 4, enter \$150,000. Status 2 or 5; enter \$200,000	2	0
3	Subtract line 2 from line 1	3	0
4	Enter the lesser of line 3 or \$50,000	4	0
5	Divide line 4 by \$50,000 and round to the fourth decimal place	5	0.0000
6	Enter 25% of deductions before the itemized deduction adjustment (Form NY IT-201D, line 12)	6	0
7	Multiply line 5 by line 6.	7	0

Worksheet 4 - If your NY AGI is more than \$475,000 but not more than \$525,000

1	Enter the excess of New York adjusted gross income over \$475,000 (cannot exceed \$50,000)	1	42,723
2	Divide line 1 by \$50,000 and round to the fourth decimal place	2	0.8545
3	Enter 25% of deductions before the itemized deduction adjustment	3	4,921
4	Multiply line 2 by line 3	4	4,205
5	Add lines 3 and 4.	5	9,126

If your NY AGI is more than \$525,000 but not more than \$1,000,000, enter 50% of line 12 0

Worksheet 5 - If your NY AGI is more than \$1,000,000 but not more than \$10,000,000

1	Deductions before the itemized deduction adjustment	1	0
2	Enter 50% of Charitable Deductions	2	0
3	Subtract line 2 from line 1	3	0

Worksheet 6 - If your NY AGI is more than \$10,000,000

1	Deductions before the itemized deduction adjustment	1	0
2	Enter 25% of Charitable Deductions	2	0
3	Subtract line 2 from line 1.	3	0

2014 D-40 SUB Individual Income Tax Return



Print in CAPITAL letters using black ink. Leave lines blank that do not apply

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Your telephone number

Mark if

Amended return

SOFTWARE DEVELOPER USE ONLY

Mark if

Filing for a deceased taxpayer

VENDOR ID#

Your social security number (SSN) and Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's SSN

and Date of Birth (MMDDYYYY)

Your first name
JONATHAN

MI
M

Last name
GILLIBRAND

Spouse's/domestic partner's first name
KIRSTEN

MI

Last name
GILLIBRAND

Home address (number, street and apartment number if applicable)

City

State

Zipcode + 4

Filing Status

- 1 Mark only one: Single Married filing jointly ☒ Married filing separately Dependent claimed by someone else
Married filing separately on same return Enter combined amounts for lines 4 - 42. See instructions.
Registered domestic partners filing jointly or filing separately on same return
Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.
2 Mark if you are: ☒ Part-year resident in DC from 06 (month) to 12 (month), # of months in DC 07 See instructions.

Complete your federal return first -- Enter your dependents' information on DC Schedule S

Income Information

- a Wages, salaries, unemployment compensation and/or tips, see instructions a \$ 200000.00
b Business income or loss, see instructions. Mark if loss b \$.00
c Capital gain (or loss). Mark if loss ☒ c \$ 1500.00
d Rental real estate, royalties, partnerships, etc. Mark if loss d \$.00

Computation of DC Gross and Adjusted Gross Income

- 3 Federal adjusted gross income From adjusted gross income lines on Federal Forms 1040, 1040A, 1040EZ, 1040NR or 1040NR-EZ. Mark if loss 3 \$ 198500.00

Additions to DC Income

- 4 Franchise tax deducted on federal forms, see instructions. 4 \$.00
5 Other additions from DC Schedule I, Calculation A, Line 8. 5 \$.00
6 Add lines 3, 4 and 5. Mark if loss 6 \$ 198500.00

Subtractions from DC Income

- 7 Part year residents, enter income received during period of nonresidence, see instructions 7 \$ 83333.00
8 Taxable refunds, credits or offsets of state and local income tax 8 \$.00
9 Taxable amount of social security and tier 1 railroad retirement from Federal Forms 1040 or 1040A. 9 \$.00
10 Income reported and taxed this year on a DC franchise or fiduciary return. 10 \$.00
11 DC and federal government pension and annuity limited exclusion, see instructions. 11 \$.00
Mark if you are 62 or older if your spouse/domestic partner is 62 or older
12 DC and federal government survivor benefits, see instructions. 12 \$.00
13 Other subtractions from DC Schedule I, Calculation B, Line 16 13 \$.00
14 Total the subtractions from DC income, Lines 7 - 13. 14 \$ 83333.00
15 DC adjusted gross income, Line 6 minus Line 14 Mark if loss 15 \$ 115167.00

Enter your last name **GILLIBRAND**
Enter your SSN [REDACTED]



16 Deduction type Take the same type of deduction you took on your federal return.
Mark which type: Standard ☒ Itemized See instructions for amount to enter on Line 17

17 DC deduction amount. Do not copy from federal form For amount to enter, see instructions 17 \$ 18375.00

18 Number of exemptions If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S 18 1

19 Exemption amount Multiply \$1,725 by number on Line 18 Part-year DC residents see Cal E. 19 \$ 1008.00

20 Add Lines 17 and 19. 20 \$ 19383.00

21 DC Taxable Income Subtract Line 20 from Line 15. Enter result. Mark if loss 21 \$ 95784.00

DC tax, credits and payments

22 Tax If Line 21 is \$100,000 or less, use tax tables If more, use Calculation I 22 \$ 6941.00
Mark if filing separately on same return. Complete Calculation J on Schedule S.

23 Credit for child and dependent care expenses \$.00 x .32 Enter result 23 \$.00
From Federal Form 2441; if part-year DC resident, from Line 5, DC Form D-2441

24 Non-refundable credits from DC Schedule U, Part 1a, Line 7 Attach DC Schedule U 24 \$.00

25 DC Low Income Credit Use Calc. LIC/EITC to see if LIC or EITC is a greater benefit. See instructions. 25 \$.00

25a Enter the number of exemptions claimed on your federal return. 25a 1

26 Total non-refundable credits Add Lines 23, 24 and 25 26 \$.00

27 Total tax Subtract Line 26 from Line 22 If Line 22 is less than Line 26, leave Line 27 blank. 27 \$ 6941.00

28 DC Earned Income Tax Credit Enter your federal EIC \$.00 x .40 Enter result 28 \$.00

28a Enter the number of qualified EITC children 28a

29 Property Tax Credit. From your DC Schedule H, attach a copy. 29 \$.00

30 Refundable credits from DC Schedule U, Part 1b, Line 3 Attach DC Schedule U. 30 \$.00

31 DC income tax withheld shown on Forms W-2 and 1099. Attach these forms. 31 \$.00

32 2014 estimated income tax payments 32 \$.00

33 Tax paid with extension of time to file or with original return if this is an amended return. 33 \$.00

34 Total payments and refundable credits Add Lines 28, 29 - 33 34 \$.00

Refund Complete if Line 34 is more than Line 27

35 Amount you overpaid 35 \$.00
Subtract Line 27 from Line 34

36 Amount to be applied to your 2015 estimated tax 36 \$.00

Mark the oval if Form D-2210 is attached

37 Penalty See instructions 37 \$.00

38 Refund Subtract sum of Lines 36 and 37 from Line 35 38 \$.00

39 Contribution amount 39 \$.00
from Sched. U, Part II, Line 5
Can not exceed refund amt. on Line 38
Put additional amt. on Line 42

40 Net Refund 40 \$.00
Subtract Line 39 from Line 38

Amount owed Complete if Line 34 is equal to or less than Line 27.

41 Tax due 41 \$ 6941.00
Subtract Line 34 from Line 27

42 Contribution amount 42 \$.00
from Schedule U, Part II, Line 6

43a Penalty \$.00

43b Interest \$.00

Enter total P & I. 43 \$.00

Mark the oval if Form D-2210 is attached

44 Underpayment Penalty 44 \$.00

45 Total amount due 45 \$ 6941.00
Add Lines 41- 44

Will this refund you requested go to an account outside of the U.S.? Yes No See instructions

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website dc.gov/refundprepaidcards.

Mark one refund choice: Direct deposit ☐ Tax refund card ☐ Paper check ☐

Direct Deposit To have your refund deposited into your checking OR savings account, mark X and enter bank routing and account number

Routing Number Account Number

Third Party Designee To authorize another person to discuss this return with the OTR, check here ☒ and enter the name and phone number of that person

Designee's name **JONATHAN RUTNIK CPA**

Phone number [REDACTED]

Signature Under penalties of law, I declare that, to the best of my knowledge, this return is correct. (The tax preparer is based on all the information available to the preparer)

Your signature [REDACTED] Date [REDACTED]

Spouse/domestic partner's signature if filing jointly or separately on same return Date [REDACTED]

Preparer's signature [REDACTED] Date [REDACTED]

Preparer's Tax Identification Number (PTIN) [REDACTED] PTIN telephone number [REDACTED]

2014 SCHEDULE I SUB
Additions to and Subtractions from
Federal Adjusted Gross Income



Make entries using black ink. Attach to your D-40

SOFTWARE DEVELOPER USE ONLY

Enter your last name

GILLIBRAND

Social Security Number

VENDOR ID#

Calculation A Additions to federal adjusted gross income. Enter amounts for only those that apply.

1	Part-year DC resident - enter the portion of adjustments (from Federal Form 1040, 1040A or 1040NR) that relate to the time you resided outside DC. For Lines 2 - 7 below include only the amounts related to the time you resided in DC.	1	\$	.00
2	Income distributions eligible for income averaging on your federal tax return (from Federal Form 4972).	2	\$	0.00
3	30% or 50% federal bonus depreciation and/or extra IRC § 179 expenses claimed on federal return	3	\$	0.00
4	Any part of a discrimination award subject to income averaging.	4	\$	.00
5	Deductions for S Corporations from Schedule K-1, form 1120 S.	5	\$	.00
6	Other pass through losses from DC unincorporated businesses that exceed the \$12,000 threshold (reported as a loss on federal 1040 form)	6	\$	.00
7	Other (see instructions)	7	\$	0.00
8	Total additions Add entries on Lines 1-7. Enter the total here and on D-40, Line 5.	8	\$	0.00

Calculation B Subtractions from federal adjusted gross income. Enter amounts for only those that apply.

1	Taxable interest from US Treasury bonds and other obligations (See instructions)	1	\$	0.00
2	Disability income exclusion from DC Form D-2440, Line 10 (See instructions.)	2	\$	0.00
3	Interest and dividend income of a child from Federal Form 8814*.	3	\$	0.00
4	Awards, other than front and back pay, received due to unlawful employment discrimination.	4	\$	.00
5	Excess of DC allowance depreciation over federal allowable depreciation. See instructions and Note below.	5	\$	0.00
6	Long-term care insurance premiums paid in 2014, \$500 annual limit per person.	6	\$	.00
7	Amount paid (or carried over) to DC College Savings plan in 2014 (maximum \$4,000 per person, \$8,000 for joint filers if each is an account owner). Part year residents. See instructions	7	\$	.00
8	Exclusion of up to \$10,000 for DC residents (certified by the Social Security Admin. as disabled) with adjusted annual household income of less than \$100,000. See instructions	8	\$	.00
9	Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person See instructions	9	\$	.00
10	Expenditures by DC teachers for certain tuition and fees, \$1,500 annual limit per person. See instructions.	10	\$	.00
11	Loan repayment awards received by health-care professionals from DC government See instructions.	11	\$	.00
12	Health-care insurance premiums paid by an employer for an employee's registered domestic partner Make no entry if the premium was claimed on your federal return, see instructions	12	\$	.00
13	DC Poverty Lawyer Loan Assistance. See instructions	13	\$	.00
14	Other (see instructions)	14	\$	0.00
15	Military Spouse Residency Relief Act. See instructions	15	\$	.00
16	Total subtractions Add entries on Lines 1-15. Enter the total here and on D-40, Line 13.	16	\$	0.00

*Note Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.