

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)
Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code
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. [X] You [X] Spouse

Filing Status 1 [ ] Single 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
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here.

Check only one box. First name Last name SSN
5 [ ] Qualifying widow(er) with dependent child

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [X] Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if child under age 17 qualifying for child tax credit (see instructions)
Theodore Gillibrand
Henry Gillibrand
Total number of exemptions claimed 4

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 366,383
8a Taxable interest. Attach Schedule B if required 8a 35
b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
b Qualified dividends 9b
10 Taxable refunds, credits, or offsets of state and local income taxes 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12 133,760
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here [ ] 13 -3,000
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a b Taxable amount 15b
16a Pensions and annuities 16a b Taxable amount 16b 22,336
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount 20b 0
21 Other income. List type and amount 21
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 519,514

Adjusted Gross Income 23 Educator expenses 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903 26
27 Deductible part of self-employment tax. Attach Schedule SE 27 1,791
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction 32
33 Student loan interest deduction 33
34 Tuition and fees. Attach Form 8917 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 through 35 36 1,791
37 Subtract line 36 from line 22. This is your adjusted gross income 37 517,723

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 517,723
39a Check [ ] You were born before January 2, 1950, [ ] Blind. Total boxes checked 39a [ ]
if: [ ] Spouse was born before January 2, 1950, [ ] Blind.
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 [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 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 [ ] 3800 b [ ] 8801 c [ ] 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 [ ] 4137 b [ ] 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 [X] 61
62 Taxes from: a [X] Form 8959 b [ ] Form 8960 c [ ] 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 [ ] 2439 b [ ] Reserved c [ ] Reserved d [ ] 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 XXXXXXXXX c Type: [ ] Checking [ ] 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)? [X] Yes. Complete below. [ ] No
Designee's name Jonathan Rutnik CPA Phone no [ ] Personal identification number (PIN) [ ]

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature [ ] Date [ ] Your occupation US Senator Daytime phone number [ ]
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 [ ] Check [X] if self-employed PTIN [ ]
Firm's name [ ] Firm's EIN [ ]
Firm's address [ ] Phone no [ ]

**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**

Department of the Treasury  
Internal Revenue Service

Information about Form 2210 and its separate instructions is at [www.irs.gov/form2210](http://www.irs.gov/form2210).  
Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

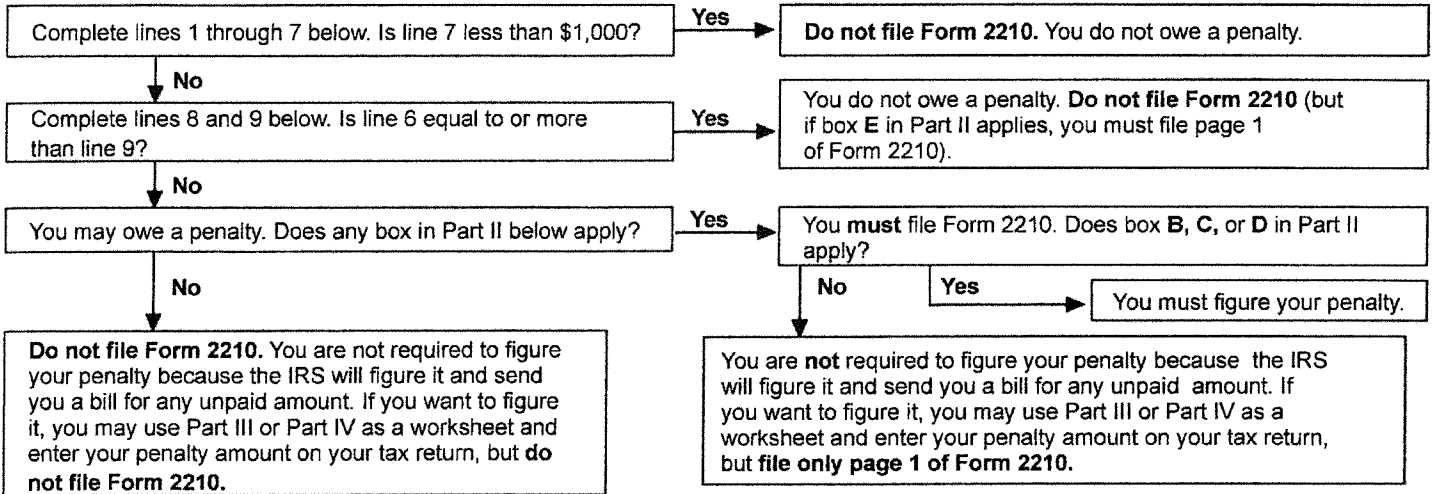
Attachment  
Sequence No. **06**

Name(s) shown on tax return

Identifying number

Kirsten E and Jonathan M Gillibrand

**Do You Have To File Form 2210?**



**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, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210</b> . . . . .	4	147,387
5	Multiply line 4 by 90% (.90) . . . . .	5	132,648
6	Withholding taxes. <b>Do not</b> include estimated tax payments (see instructions) . . . . .	6	83,542
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210</b> . . . . .	7	63,845
8	Maximum required annual payment based on prior year's tax (see instructions) . . . . .	8	97,824
9	<b>Required annual payment.</b> Enter the <b>smaller</b> 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](http://www.irs.gov/schedulea).  
Attach to Form 1040.

OMB No 1545-0074

**2014**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Kirsten E and Jonathan M Gillibrand

[REDACTED]

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

<b>Medical and Dental Expenses</b>	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
<b>Taxes You Paid</b>	5 State and local (check only one box):		5	46,392	
	a	<input checked="" type="checkbox"/> Income taxes, or			
	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
<b>Interest You Paid</b>	10	Home mortgage interest and points reported to you on Form 1098	10		
	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	11		
	Name				
	Address				
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
<b>Gifts to Charity</b>	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
	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	2,250	
<b>Casualty and Theft Losses</b>	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	250	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18	19		2,500
<b>Job Expenses and Certain Miscellaneous Deductions</b>	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20		
	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)	21		
	22	Tax preparation fees	22	1,600	
	23	Other expenses—investment, safe deposit box, etc. List type and amount	23		
	24	Add lines 21 through 23	24	1,600	
<b>Total Itemized Deductions</b>	25	Enter amount from Form 1040, line 38	25	517,723	
	26	Multiply line 25 by 2% (.02)	26	10,354	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		0
	28	Other—from list in instructions. List type and amount	28		
<b>Total Itemized Deductions</b>	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. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29		61,729
	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](http://www.irs.gov/schedulec).  
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>Kirsten E Gillibrand</b>		Social security number (SSN) [REDACTED]
<b>A</b> Principal business or profession, including product or service (see instructions) Writer	<b>B</b> Enter code from instructions 711510	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), (see instr)	
<b>E</b> Business address (including suite or room no.) City, town or post office, state, and ZIP code		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> 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
<b>H</b> If you started or acquired this business during 2014, check here . . . . .		<input checked="" type="checkbox"/>
<b>I</b> 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
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<b>Part I Income</b>			
<b>1</b>	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"/>	275,000
<b>2</b>	Returns and allowances . . . . .		
<b>3</b>	Subtract line 2 from line 1 . . . . .		275,000
<b>4</b>	Cost of goods sold (from line 42) . . . . .		
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		275,000
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .		275,000

<b>Part II Expenses. Enter expenses for business use of your home only on line 30.</b>			
<b>8</b>	Advertising . . . . .		
<b>9</b>	Car and truck expenses (see instructions) . . . . .		
<b>10</b>	Commissions and fees . . . . .		
<b>11</b>	Contract labor (see instructions) . . . . .		
<b>12</b>	Depletion . . . . .		
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .		
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .		
<b>15</b>	Insurance (other than health) . . . . .		
<b>16</b>	Interest:		
	<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>	
	<b>b</b> Other . . . . .	<b>16b</b>	
<b>17</b>	Legal and professional services . . . . .	<b>17</b>	28,863
<b>18</b>	Office expense (see instructions) . . . . .	<b>18</b>	74
<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>20</b>	Rent or lease (see instructions):		
	<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
	<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>24</b>	Travel, meals, and entertainment:		
	<b>a</b> Travel . . . . .	<b>24a</b>	418
	<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>	
<b>25</b>	Utilities . . . . .	<b>25</b>	
<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	111,885
<b>27b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>	141,240
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	133,760
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> 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. . . . .	<b>30</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. <ul style="list-style-type: none"> <li>• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see instructions) Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>	<b>31</b>	133,760
<b>32</b>	If you have a loss, check the box that describes your investment in this activity (see instructions). <ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>	<b>32a</b>	<input type="checkbox"/> All investment is at risk.
		<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes  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? . . . . .  Yes  No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No

47 a Do you have evidence to support your deduction? . . . . .  Yes  No

b If "Yes," is the evidence written? . . . . .  Yes  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**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).

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

Attachment  
Sequence No. **12**

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)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				0
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( 26,610)
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> -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)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				0
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				0
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 1,755)
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -1,755

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

Schedule D (Form 1040) 2014

**Part III Summary**

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



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

Your social security number

Kirsten E and Jonathan M Gillibrand

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 [X] No

Table with 5 columns: (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. Rows A-D.

Table with 5 columns: (f) Passive loss allowed, (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. Rows A-D, 29 a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A-B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A-B, 34 a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 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 income<sup>1</sup> was not more than \$7,200, or (b) your net farm profits<sup>2</sup> 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<sup>1</sup> (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 profits<sup>3</sup> were less than \$5,198 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> 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<sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . . **17** \_\_\_\_\_

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. <sup>3</sup> 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.

<sup>2</sup> 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. <sup>4</sup> 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.

# 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](http://www.irs.gov/form2441).

1040  
1040A  
1040NR

2441

**2014**

Attachment 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	[REDACTED]	[REDACTED]	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	[REDACTED]	3,802
Henry	Gillibrand	[REDACTED]	3,219

<b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> 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 . . . . .	<b>3</b>	6,000
<b>4</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>	298,352
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>	200,000
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>	6,000
<b>7</b> Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .	<b>7</b>	517,723
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X 0.20
<b>If line 7 is:</b>		
<b>Over</b> <b>But not over</b> <b>Decimal amount is</b>		
\$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
<b>If line 7 is:</b>		
<b>Over</b> <b>But not over</b> <b>Decimal amount is</b>		
\$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
<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions . . . . .	<b>9</b>	1,200
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	<b>10</b>	140,612
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . .	<b>11</b>	1,200

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

**Part III Dependent Care Benefits**

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

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

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

## Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Form 5329 and its separate instructions is at [www.irs.gov/form5329](http://www.irs.gov/form5329).

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

Your social security number

Kirsten E Gillibrand

**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 <b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 . . . . .	4	2,234	
<i>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).</i>			

### 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 <b>Additional tax.</b> 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 <b>Additional tax.</b> 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 <b>Additional tax.</b> 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	

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.

Table with 3 columns: Line number, Description, and Amount. Rows 26-33. Total amount on line 33 is 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.

Table with 3 columns: Line number, Description, and Amount. Rows 34-41. Total amount on line 41 is 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.

Table with 3 columns: Line number, Description, and Amount. Rows 42-49. Total amount on line 49 is 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.

Table with 3 columns: Line number, Description, and Amount. Rows 50-53. Total amount on line 53 is 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 and Date fields.

Preparer information section including Preparer's name (Jonathan F Rutnik), Date, Firm's name, Firm's EIN, Firm's address, and Phone no.

Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251).

Department of the Treasury  
Internal Revenue Service (99)

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.)

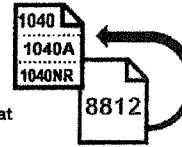
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.) . . . . .	1	455,994
2	Medical and dental. If you or your spouse was 65 or older, enter 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	<b>Alternative minimum taxable income.</b> 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	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>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.</li> <li>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.</li> </ul>	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	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .	35	13,212

**SCHEDULE 8812**  
**(Form 1040A or 1040)**

# Child Tax Credit



OMB No 1545-0074

**2014**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

Kirsten E and Jonathan M Gillibrand

**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**

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



**Part III Certain Filers Who Have Three or More Qualifying Children**

<b>7</b>	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 . . . . .			
<b>8</b>	<b>1040 filers:</b> 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.  <b>1040A filers:</b> Enter -0-. <b>1040NR filers:</b> 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.			
<b>9</b>	Add lines 7 and 8 . . . . .		0	
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71.  <b>1040A filers:</b> 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).  <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .			0
<b>12</b>	Enter the <b>larger</b> of line 6 or line 11 . . . . . Next, enter the <b>smaller</b> of line 3 or line 12 on line 13.			0

**Part IV Additional Child Tax Credit**

<b>13</b>	This is your additional child tax credit . . . . .			0
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<b>1040</b>	Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.
<b>1040A</b>	
<b>1040NR</b>	

## 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](http://www.irs.gov/form8959).

Name(s) shown on return <b>Kirsten E and Jonathan M Gillibrand</b>	Your social security number <span style="background-color: black; color: black;">XXXXXXXXXX</span>
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**Part I Additional Medicare Tax on Medicare Wages**

<b>1</b>	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 . . . . .	<b>1</b>	366,383		
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>			
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>			
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>	366,383		
<b>5</b>	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	<b>5</b>	250,000		
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>		116,383	
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II . . . . .	<b>7</b>		1,047	

**Part II Additional Medicare Tax on Self-Employment Income**

<b>8</b>	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.)	<b>8</b>	123,527		
<b>9</b>	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	<b>9</b>	250,000		
<b>10</b>	Enter the amount from line 4 . . . . .	<b>10</b>	366,383		
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>	0		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>		123,527	
<b>13</b>	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III . . . . .	<b>13</b>		1,112	

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

<b>14</b>	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>			
<b>15</b>	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	<b>15</b>			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>		0	
<b>17</b>	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV . . . . .	<b>17</b>		0	

**Part IV Total Additional Medicare Tax**

<b>18</b>	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 . . . . .	<b>18</b>			2,159
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**Part V Withholding Reconciliation**

<b>19</b>	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 . . . . .	<b>19</b>	5,313		
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>	366,383		
<b>21</b>	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	5,313		
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>		0	
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>			
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> 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) . . . . .	<b>24</b>		0	

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

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**

▶ **Information about Form 8960 and its separate instructions is at [www.irs.gov/form8960](http://www.irs.gov/form8960).**

Attachment  
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)			4c	
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)				
c	Combine lines 4a and 4b				
5a	Net gain or loss from disposition of property (see instructions)	-3,000		5d	
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)				
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)				
d	Combine lines 5a through 5c				-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)			9d	0
b	State, local, and foreign income tax (see instructions)				
c	Miscellaneous investment expenses (see instructions)				
d	Add lines 9a, 9b, and 9c				
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
<b>Individuals:</b>					
13	Modified adjusted gross income (see instructions)	517,723		16	0
14	Threshold based on filing status (see instructions)	250,000			
15	Subtract line 14 from line 13. If zero or less, enter -0-	267,723			
16	Enter the smaller of line 12 or line 15				
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions)			17	0
<b>Estates and Trusts:</b>					
18a	Net investment income (line 12 above)			19c	0
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)				
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	0			
19a	Adjusted gross income (see instructions)			19c	0
b	Highest tax bracket for estates and trusts for the year (see instructions)				
c	Subtract line 19b from line 19a. If zero or less, enter -0-	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). <b>Enter here and include on your tax return</b> (see instructions)			21	0

# Passive Activity Loss Limitations

Department 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](http://www.irs.gov/form8582).

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))	( )		
1d	Combine lines 1a, 1b, and 1c			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)	( )		
2c	Add lines 2a and 2b	( )		

**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)		
3d	Combine lines 3a, 3b, and 3c	( 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	( 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 <b>smaller</b> of the loss on line 1d or the loss on line 4			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			0
10	Enter the <b>smaller</b> of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.			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			0
12	Enter the loss from line 4			0
13	Reduce line 12 by the amount on line 10			0
14	Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13			0

**Part IV Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total			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			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
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶</b>	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
<b>Total. Enter on Form 8582, lines 2a and 2b . . . . . ▶</b>	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
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶</b>	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)
<b>Total . . . . . ▶</b>		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
<b>Total . . . . . ▶</b>		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	
<b>Total</b>		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
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . ▶					
<b>b</b> Net income from form or schedule . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b>		0	1.00	0	0

**Resident Income Tax Return**  
New York State • New York City • Yonkers

**IT-201**

2014

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

- A Filing status** (mark an X in one box):
- ①  Single
  - ②  Married filing joint return (enter spouse's social security number above)
  - ③  Married filing separate return (enter spouse's social security number above)
  - ④  Head of household (with qualifying person)
  - ⑤  Qualifying 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 .....

- 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) .....

- F NYC residents and NYC part-year residents only** (see page 13):
- (1) Number of months you lived in NYC in 2014 .....
- (2) Number of months your spouse lived in NYC in 2014 .....
- G** Enter your 2-character special condition code if applicable (see page 13) .....
- If applicable, also enter your second 2-character special condition code .....

**H Dependent exemption information** (see page 14)

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

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



For office use only





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

Your social security number  
 [REDACTED]

**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  
[REDACTED]

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 <b>New York State</b> tax withheld .....	72	24,930	00
73	Total <b>New York City</b> tax withheld .....	73		00
74	Total <b>Yonkers</b> tax withheld .....	74		00
75	Total estimated tax payments and amount paid with Form IT-370 .....	75	16,200	00
76	<b>Total payments</b> (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 card  paper check ..... **78** 10,692 00  
 Mark one refund choice:  deposit (fill in line 83) -or-  card -or-  check

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

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

See page 29 for payment options.

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 31 for the proper assembly of your return.

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

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 E-mail: <input type="text"/>	Designee's phone number <input type="text"/>	Personal identification number (PIN) <input type="text"/>
---	--	---	--

<p>▼ Paid preparer must complete (see instr.) ▼</p> <p>Date: <input type="text"/></p> <p>Preparer's NYTPRN: <input type="text"/></p> <p>Firm's name (or yours, if self-employed): RUTNIK &amp; CO. P.C.</p> <p>Address: <input type="text"/></p> <p>E-mail: <input type="text"/></p>	<p>Preparer's PTIN or SSN: <input type="text"/></p> <p>Employer identification number: <input type="text"/></p> <p>NYTPRN excl code: 03</p>
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<p>▼ Taxpayer(s) must sign here ▼</p> <p>Your signature: <input type="text"/></p> <p>Your occupation: US SENATOR</p> <p>Spouse's signature and occupation (if joint return): FINANCE MANAGER</p> <p>Date: <input type="text"/> Daytime phone number: <input type="text"/></p> <p>E-mail: <input type="text"/></p>
---

See instructions for where to mail your return.



**2014**

**New York State Resident Credit**

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]
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**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.**

<b>Part 1 – Income and adjustments</b> <i>(see instructions)</i>	<b>A</b> Amount reported on New York State return	<b>B</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 <i>(subtract line 17 from line 16)</i> .....	18 517,723 .00	18 115,167 .00
19 New York adjustments <i>(see instructions)</i> .....	19 .00	19 .00
20 New York adjusted gross income <i>(line 18 and add or subtract line 19; see instructions)</i> .....	20 517,723 .00	20 115,167 .00
21 Capital gain portion of lump-sum distributions <i>(see instr.)</i> ...	21 .00	21 .00
22 Add lines 20 and 21 .....	22 517,723 .00	22 115,167 .00

*(continued on back)*

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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 (see instructions) ..... **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 (see instructions) ..... **24** 6,941 .00

If the taxes were paid on a group (composite) return, then mark an **X** in the box .....

Enter the group's EIN \_\_\_\_\_

25 New York State tax payable (see instructions) ..... **25** 34,255 .00

26 Divide line 22, column B, by line 22, column A (round to the fourth decimal place; see instructions) . **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 (see instructions) ..... **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 (see instructions) ..... **29** .00

30 Add lines 28 and 29 ..... **30** 6,941 .00

**Part 3 – Application of Credit**

31 Tax due before credits (see instructions) ..... **31** 34,255 .00

32 Other credits that you applied before this credit (see instructions) ..... **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 (see instructions) ..... **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 (see instructions) ..... **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 (see instructions) ..... **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 (see instructions) ..... **37** 6,941 .00



**2014**

**Change of City Resident Status**

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.

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

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

**Part 3 – Dependent exemptions** (see instructions, page 5)

37 Enter the period you were a New York City **resident** during 2014

From: 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 .....	6
40	Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2) ..	500 .00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35 .....	2
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46) .....	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) .....	100,000 .00
44	Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36) .....	7,825 .00
45	Subtract line 44 from line 43 .....	92,175 .00
46	Dependent exemption amount (from line 42) .....	1,000 .00
47	<b>New York City taxable income</b> (subtract line 46 from line 45) .....	91,175 .00
48	New York City tax on line 47 amount (see instructions, page 5) .....	3,114 .00
49	Total New York City household credit and accumulation distribution credit (see instructions, page 6) ..	.00
50	Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0) .....	3,114 .00
51	Part-year New York City separate tax on lump-sum distributions (from Form IT-230) .....	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230) .....	.00
53	Add lines 50, 51, and 52 .....	3,114 .00
54	Credit for part-year New York City unincorporated business tax paid (see instructions, page 8) .....	.00
55	<b>Part-year New York City resident tax</b> (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) .....	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) .....	.00	
57 Empire State child credit (Form IT-201, line 63) .....	.00	
58 NYS child and dependent care credit (Form IT-216, line 14) .....	.00	
59 Earned income credit (Form IT-201, line 65) .....	.00	
60 Noncustodial parent New York State earned income credit (Form IT-201, line 66) .....	.00	
61 Real property tax credit (Form IT-201, line 67) .....	.00	
62 College tuition credit (Form IT-201, line 68) .....	.00	
62a Property tax freeze credit (see instructions) .....	.00	
62b Family tax relief credit (see instructions) .....	.00	
63 Amount from Form IT-201-ATT, line 13 .....	.00	
64 Add lines 57 through 63 .....	.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) .....	.00	
66 Base tax (Form IT-203, line 44) .....		.00
67 New York State nonrefundable credits (Form IT-203-ATT, line 8) .....		.00
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0) .....		.00
69 Net other New York State taxes (Form IT-203-ATT, line 33) .....		.00
70 Add lines 68 and 69 .....		.00
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12 .....		.00
71a Property tax freeze credit (see instructions) .....		.00
71b Family tax relief credit (see instructions) .....		.00
71c Add lines 71, 71a, and 71b .....		.00
72 Subtract line 71c from line 70 (if line 71c is more than line 70, enter 0) .....		.00
73 Income percentage (see worksheet on page 8 of the instructions) .....		
74 Multiply line 65 by line 73. This is the net state tax for full-year state residents .....	.00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents .....		.00
76 Yonkers resident tax rate .....	.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	[REDACTED]

Whole dollars only

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

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2014

**Claim for Child and Dependent Care Credit**

New York State • New York City

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

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

- 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	[REDACTED]	[REDACTED]	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"/>	[REDACTED]	[REDACTED]
THEODORE	I	GILLIBRAND	3,802 00	<input type="checkbox"/>	[REDACTED]	[REDACTED]
			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

<b>5</b>	6,000 00
<b>6</b>	298,352 00

6 Enter your earned income (see instructions) .....

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

all others, enter the amount from line 6 (see instructions) .....

<b>7</b>	200,000 00
<b>8</b>	6,000 00

8 Enter the smallest of line 5, 6, or 7 .....

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 .....

<b>9</b>	517,723 00
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10 Enter the decimal amount that applies to the amount on line 9 from the Table for line 10 in the instructions .....

<b>10</b>	.20
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11 Multiply line 8 by the decimal amount on line 10 (enter here and on line 12 on the back) .....

<b>11</b>	1,200 00
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216001141833





- 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**
- 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	MI	Last name		
JONATHAN	M	GILLIBRAND		
Spouse's/domestic partner's first name	MI	Last name		
KIRSTEN		GILLIBRAND		
Home address (number, street and apartment number if applicable)				
[REDACTED]				
City				
[REDACTED]				
State				
[REDACTED]				
Zipcode + 4				
[REDACTED]				

### 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	<input checked="" type="checkbox"/> 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
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### 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 <u>limited</u> 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

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Enter your last name **GILLIBRAND**  
 Enter your SSN **083889403**



16	Deduction type Take the same type of deduction you took on your federal return. Mark which type: Standard <input type="checkbox"/> Itemized <input checked="" type="checkbox"/> 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 Mark if filing separately on same return. Complete Calculation J on Schedule S.	22	\$ 6941.00
23	Credit for child and dependent care expenses \$ .00 x .32 Enter result From Federal Form 2441; if part-year DC resident, from Line 5, DC Form D-2441	23	\$ .00
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 Subtract Line 27 from Line 34	35	\$ .00
36	Amount to be applied to your 2015 estimated tax	36	\$ .00
37	Penalty See instructions	37	\$ .00
38	Refund Subtract sum of Lines 36 and 37 from Line 35	38	\$ .00
39	Contribution amount from Sched. U, Part II, Line 5 Can not exceed refund amt. on Line 38 Put additional amt. on Line 42	39	\$ .00
40	Net Refund Subtract Line 39 from Line 38	40	\$ .00

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

41	Tax due Subtract Line 34 from Line 27	41	\$ 6941.00
42	Contribution amount from Schedule U, Part II, Line 6	42	\$ .00
43a	Penalty \$ .00		
43b	Interest \$ .00		
43	Enter total P & I.	43	\$ .00
44	Underpayment Penalty	44	\$ .00
45	Total amount due Add Lines 41- 44	45	\$ 6941.00

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 [otr.dc.gov/refundprepaidcards](http://otr.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 Declaration of paid preparer is based on all the information available to the preparer

Your signature [REDACTED] Date [REDACTED]  
 Preparer's signature [REDACTED] Date [REDACTED]  
 Spouse's/domestic partner's signature if filing jointly or separately on same return 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	Social Security Number	VENDOR ID#	
GILLIBRAND	[REDACTED]	[REDACTED]	
<b>Calculation A Additions to federal adjusted gross income. Enter amounts for only those that apply.</b>			
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
<b>Calculation B Subtractions from federal adjusted gross income. Enter amounts for only those that apply.</b>			
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.