FINAL AS OF NOVEMBER 5, 2008. SUBJECT ONLY TO LEGISLATIVE ACTION.

Test #2

CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE SEE INSTRUCTIONS.

Mass. Nonresident/Part-Year Resident Tax Return 20

Eli	S Bury	400082000
Anne	Bury	400082100
2 Yawkey Way Apt #1	Boston	MA 02123 0132

Select **only one:** Nonresident ● Part-year resident Filing as **both** a nonresident and part-year resident (see instr.) Nonresident composite return (see instr.)

● Fill in if **name/address has changed** since 2007. If **taxpayer(s) is deceased**, fill in appropriate oval(s) (see instructions): ► Primary Spouse

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions): ► ● You ► Spouse

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) ● $1 You $1 Spouse, if filing jointly Total ► $ 1

► ● Fill in if noncustodial parent ► Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): ► You ► Spouse

1 Filing status: **(select one only)** Single ● Married filing joint return Married filing separate return.
Head of household (see instructions)

2 Part-Year residents only:

Dates as Massachusetts resident: From ► 07 01 2008 To ► 12 31 2008

Total days as Massachusetts resident ..... 183 ÷ 365 = ► 2 5013

Whole-dollar method only. Do not use cents.

3 Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. If married filing separately, see instructions. ..... ► 3 62,401.00

4 Exemptions:

a. Personal exemptions. If single or married filing separately, enter **$4,400**. If head of household, enter **$6,600**. If married filing jointly, enter **$8,800** 4a 8800.00

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ► 4 × $1,000.... 4b 4,000.00
You must enclose Schedule DI.

c. Age 65 or over before 2009: You ● Spouse. Enter number ► 1 × $700 ..... 4c 700.00

d. Blindness: You ● Spouse. Enter number ► 1 × $2,200 ..... 4d 2,200.00

e. 1. Medical/Dental ► 695.00 (From U.S. Schedule A, line 4) 2. Adoption ► 605.00 (See instructions) ... 1 + 2 = 4e 1,300.00

f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. Enter here and on line 22a ..... ► 4f 17,000.00

INCOME

Nonresidents report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. **Part-year residents** report in lines 5 through 11 income earned and/or received while a resident. Do **not** use lines 13 or 14. If filing both as a **nonresident** and **part-year resident**, be sure to complete and **enclose** Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2) ..... ► 5 60,000.00

6 Taxable pensions and annuities (see instructions) ..... ► 6 300.00

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Eli Bury	Date 2 2 9	Joe Smith	► 410001000
Anne Bury	Date 2 2 9	617 100 9999	► 411268369
► ●	►		
►	Joe Smith		2 2 2009

400082000

2008 FORM 1-NR/PY, PAGE 2

7 a. ► , ,217.00 – b. ► 200.00 ..... a – b = 7 , , 17.00
Massachusetts bank interest — Exemption amount

Exemption: if married filing jointly, subtract $200 from line 7a; otherwise subtract $100 and enter result (not less than "0").

▼ [illegible] mark an X in box at left

8 Business/profession or farm income/loss (**enclose** Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) ..... ► 8 1,000,000.00

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ..... ► 9 X ,999,999.00

10 a. Unemployment compensation ..... ► 10a , ,160.00

b. Massachusetts state lottery winnings ..... ► 10b , ,923.00

11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (**enclose** Schedule X; not less than "0") ..... ► 11 , 1,000.00

12 **TOTAL 5.3% INCOME.** Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 , 62,401.00

13 **NONRESIDENT APPORTIONMENT WORKSHEET.** You **cannot** apportion Massachusetts wages as shown on Form W-2. Do **not** use this worksheet if you know the exact amount of your Massachusetts source income. Use **only** when income from employment/business is earned both inside and outside Massachusetts **and** the exact Massachusetts amount is not known.

Basis: working days miles sales other: _____

a. Working days (or other basis) outside Massachusetts ..... 13a , , .00

b. Working days (or other basis) inside Massachusetts ..... 13b , , .00

c. Total working days. Add line 13a and line 13b ..... 13c , , .00

d. Nonworking days (holidays, weekends, etc.) ..... 13d , , .00

e. Massachusetts ratio. Divide line 13b by line 13c ..... ► 13e •

f. Total income being apportioned (you **cannot** apportion Mass. wages as shown on Form W-2) ... 13f , , .00

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2 ..... 13g , , .00

14 **NONRESIDENT DEDUCTION & EXEMPTION RATIO.** Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in line 45.

a. Total 5.3% income (from line 12). **Not less than "0"** ..... 14a , , .00

b. Interest income (smaller of line 7a or line 7b) ..... 14b .00

c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 12. **Not less than "0."**) ..... 14c , , .00

d. Total income this return. Add lines 14a, b and c ..... 14d , , .00

e. Non-Massachusetts source income. **Not less than "0."** See instructions ..... ► 14e , , .00

f. Total income. Add line 14d and line 14e. See instructions ..... 14f , , .00

g. Deduction and exemption ratio. Divide line 14d by line 14f ..... 14g •

DEDUCTIONS. Amounts entered in line(s) 15a and/or 15b must be related to Massachusetts income reported on this return.

15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ..... ► 15a 1,400.00

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ..... ► 15b 1,581.00

Bury 400082000

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ▸ 16 , 0.00

17 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2008, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).

Not more than two: a. ▸ 1 × $3,600 = 3600 Nonresidents multiply result by line 14g; part-year residents multiply result by line 2 ▸ 17 1,805.00

18 Rental deduction. Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.

Total rent paid in 2008: a. ▸ , .00 ÷ 2 = 18 , 0.00

Nonresidents, during 2008 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? Yes No. If Yes, you do **not** qualify for this deduction.

19 Other deductions from Schedule Y, line 16 (**enclose** Schedule Y) ▸ 19 , 419.00

20 **TOTAL DEDUCTIONS.** Add lines 15 through 19 ▸ 20 , 5,205.00

21 **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21 , 57,196.00

22 Exemption amount (from line 4h). a. 17,000.00 ▸ 22 8,522.00

23 **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."** If line 21 is less than line 22, see instructions 23 , 48,674.00

24 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** (**enclose** Schedule B) ▸ 24 , 1,313.00

25 **TOTAL TAXABLE 5.3% INCOME.** Add lines 23 and 24 25 , 49,987.00

26 **TAX ON 5.3% INCOME** (from tax table). If line 25 is more than $24,000, multiply by .053. **Note:** If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. ▸ 26 , 2924.00

27 **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B).

a. ▸ , , 37.00 × .12 = 27 , 4.00

28 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 21). **Not less than "0." Enclose** Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▸ ▸ 28 , 106.00

If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ▸

29 Credit recapture amount (**enclose** Schedule H-2; see instructions). BC EOA LIH HR ▸ 29 , 25.00

30 If you qualify for No Tax Status, fill in oval and enter "0" on line 31. Complete Schedule NTS-L-NR/PY ▸

31 **TOTAL INCOME TAX.** Add lines 26 through 29 31 , 3,059.00

CREDITS

32 Limited Income Credit. Complete Schedule NTS-L-NR/PY ▸ 32 , 0.00

33 Credits from Schedule Z, line 11 ▸ 33 , 50.00

34 Credits from Schedule Z, line 14 (part-year residents only) ▸ 34 , 488.00

35 Total credits. Add lines 32 through 34 35 , 538.00

36 **INCOME TAX AFTER CREDITS.** Subtract line 35 from line 31. **Not less than "0"** 36 , 2521.00

37 Voluntary contributions:

a. Endangered Wildlife Conservation ► 37a , 11.00

b. Organ Transplant Fund ► 37b , 12.00

c. Massachusetts AIDS Fund ► 37c , 13.00

d. Massachusetts United States Olympic Fund ► 37d , 14.00

e. Massachusetts Military Family Relief Fund ► 37e , 15.00

Total. Add lines 37a through 37e ► 37 , 65.00

38 Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0" ► 38 , 17.00

39 **Health care penalty for certain part-year residents (from worksheet in instructions):**

a. You ► .00 b. Spouse ► .00 a + b = 39 , .00

40 **INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.** Add lines 36 through 39 40 , 2,603.00

41 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R and PWH-WA) ► 41 , 403.00

42 2007 overpayment applied to your 2008 estimated tax (from 2007 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2007 refund) ► 42 , 20.00

43 2008 Massachusetts estimated tax payments **(do not include amount in line 42)** ► 43 , 100.00

44 Payments made with extension ► 44 , .00

45 Earned Income Credit: a. Number of qualifying children ►

Amount from U.S. return ► 980.00 × .15 = 147 (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ► 45 74.00

46 Senior Circuit Breaker Credit (part-year residents only; **enclose** Schedule CB) ► 46 400.00

47 Refundable film credit (see instructions) ► 47 , 6.00

48 **TOTAL.** Add lines 41 through 47 48 , 1,003.00

49 **OVERPAYMENT.** If line 40 is **smaller** than line 48, subtract line 40 from line 48. If line 40 is **larger** than line 48, go to line 52. If line 40 and line 48 are equal, enter "0" in line 51 ► 49 , .00

50 Amount of overpayment you want **APPLIED to your 2009 ESTIMATED TAX** ► 50 , .00

51 **THIS IS YOUR REFUND.** Subtract line 50 from line 49.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ► 51 , .00

Direct Deposit of Refund. See instructions. Type of account (you must select one): ► Checking Savings

► 1 3 4 5 6 1 8 9 ►

Routing number (first two digits must be 01–12 or 21–32) Account number

52 **TAX DUE.** Subtract line 48 from line 40. Pay online at www.mass.gov/dor, or use Form PV ► 52 , 1,600.00

Pay in full. Write **Social Security number(s)** on lower left corner of check and make payable to **Commonwealth of Massachusetts.**
Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 52, if applicable:

Interest ► .00 Penalty ► .00 M-2210 amount ► .00

► Exception. Enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).

06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

2008 Schedule INC XXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

ELL S BURY 400082000

Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD
99 9999911	190	25000	1400	
99 9999922	213	35000		1581
TOTALS	403	60000	1400	1581

Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
99 9999333	0	300
99 9999334	0	160
99 9999555	0	923
99 9999666	0	217
99 9999123	0	1285
99 9999321	0	28
TOTALS	0	2913

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

SOCIAL SECURITY NUMBER
400082000

Dependent Information **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1, lines 12, 13 or 40 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
Pat		Bury	400082004
RELATIONSHIP TO TAXPAYER: Child		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH: 07 04 1990
Chris		Bury	400082003
RELATIONSHIP TO TAXPAYER: Child		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH: 07 04 1990
Al		Bury	400082002
RELATIONSHIP TO TAXPAYER: Child		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH: 07 04 1990
Noram		Bury	400082001
RELATIONSHIP TO TAXPAYER: Child		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH: 01 01 2001
5. FIRST NAME	M.I.	LAST NAME	5. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
6. FIRST NAME	M.I.	LAST NAME	6. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
7. FIRST NAME	M.I.	LAST NAME	7. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
8. FIRST NAME	M.I.	LAST NAME	8. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
9. FIRST NAME	M.I.	LAST NAME	9. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
10. FIRST NAME	M.I.	LAST NAME	10. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME | MI | LAST NAME: Bury | SOCIAL SECURITY NUMBER: 400082000

Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY. 20

Most Massachusetts residents age 18 and over are required to have health insurance if it is affordable for them or be subject to a penalty. Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

1 **a.** Date of birth ► 04 05 1950 **b.** Spouse's date of birth ► 05 06 1942

c. Family size (see instructions) ► 06

2 Federal adjusted gross income. If married filing separately, see instructions. (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) ..... ► 2 , 62,401.00

3 Did you have health insurance **at any point** during 2008? ► 3 You: ■ Yes No
Spouse: ■ Yes No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No** or each spouse has different coverage, see instructions.

If you answer **No**, go to line 6 on page 2. If you answer **Yes**, follow the instructions below.

If you were enrolled in **Medicare, Veterans Administration Program, Tri-Care** or "Other" government health coverage **at any point** during 2008, **go to line 5** on page 2. **Note:** See below if you were enrolled in **MassHealth** or **Commonwealth Care**.

If you were enrolled in **MassHealth** and/or **Commonwealth Care** and private insurance, fill in the oval(s). Also, complete Part A and/or Part B below and then go to line 4. If you **only** had **MassHealth** and/or **Commonwealth Care** fill in the oval(s) and go to line 4.

► You: **MassHealth** and/or **Commonwealth Care**
► Spouse: **MassHealth** and/or **Commonwealth Care**

If you were enrolled in private health insurance, complete Part A and/or Part B below, using Form MA 1099-HC (see instructions if you did not receive Form MA 1099-HC from your carrier) and go to line 4.

Note: If you (and/or your spouse if married filing a joint return) had more than two insurance companies, complete Schedule HC-CS, Health Care Continuation Sheet (see instructions) to report the additional insurance company information, and fill in oval: ►

PART A. YOUR HEALTH INSURANCE

1. NAME OF INSURANCE COMPANY OR ADMINISTRATOR (from Form MA 1099-HC): Tufts

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY (from Form MA 1099-HC) ... (from Form MA 1099-HC): 6173223

2. NAME OF SECOND INSURANCE COMPANY OR ADMINISTRATOR (from Form MA 1099-HC): Joes Wellness Co

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY (from Form MA 1099-HC): 91234076312345676543

PART B. SPOUSE'S HEALTH INSURANCE (you must complete even if covered under same insurance plan)

1. NAME OF INSURANCE COMPANY OR ADMINISTRATOR (from Form MA 1099-HC): BC BS

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY (from Form MA 1099-HC) ... SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): 0123210

2. NAME OF SECOND INSURANCE COMPANY OR ADMINISTRATOR (from Form MA 1099-HC): Uncle Billys Insurance

FEDERAL IDENTIFICATION NUMBER OF INSURANCE COMPANY (from Form MA 1099-HC) ... SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): 066321

4 Were you insured for **all** of 2008? ► 4 You: Yes ■ No
Spouse: Yes ■ No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions. If you answer **No**, go to line 6. If you answer **Yes**, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME | M.I. | LAST NAME: Bury | SOCIAL SECURITY NUMBER: 400082000

5 If you were enrolled in Medicare, Veterans Administration Program, Tri-Care or "Other" government health coverage at any point during 2008 fill in the oval below for the plan in which you were enrolled. Skip the remainder of this schedule and continue completing your tax return. See instructions for information regarding "Other" government health coverage.

5a. ▶ You: Medicare Veterans Administration Program Tri-Care Other (enter name of program below)
5b. ▶ Spouse: Medicare Veterans Administration Program Tri-Care Other (enter name of program below)

NAME OF INSURANCE CARRIER OR PROGRAM

NAME OF INSURANCE CARRIER OR PROGRAM FOR SPOUSE

6 Was your income in 2008 at or below 150% of the federal poverty level (see table in instructions)? ▶ **6** Yes No

If you answer **Yes**, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return. If you answer **No**, go to line 7.

7 Were you uninsured for **all** of 2008? ▶ **7** You: Yes No
Spouse: Yes No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions. If you answer **Yes**, go to line 9a. If you answer **No**, go to line 8.

8 Complete this section **only** if you, and/or your spouse if married filing jointly, were uninsured for part, but not all of 2008. Fill in the ovals below for the months you were covered, using Form MA 1099-HC. If you did not receive this form, fill in the ovals for the months you were covered at least **15 days or more**.

See instructions if, during 2008, you turned 18, you were a part-year resident or a taxpayer was deceased.

MONTHS COVERED BY HEALTH INSURANCE

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
YOU:												
SPOUSE:												

If you had four or more consecutive months without health insurance (four or more blank ovals in a row), go to line 9a. Otherwise, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return.

9 **a. RELIGIOUS EXEMPTION.** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? ▶ **9a** You: Yes No
Spouse: Yes No

If you answer **Yes**, go to line 9b. If you answer **No**, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

b. If you are claiming a religious exemption in line 9a, did you receive medical health care during the 2008 tax year? ▶ **9b** You: Yes No
Spouse: Yes No

If you answer **No** to line 9b, skip the remainder of this schedule and continue completing your tax return. If you answer **Yes** to line 9b, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

10 **CERTIFICATE OF EXEMPTION.** Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the entire 2008 tax year or for the period you were uninsured in 2008? ▶ **10** You: Yes No
Spouse: Yes No

If you answer **Yes**, enter the certificate number below, skip the remainder of this schedule and continue completing your tax return. If you answer **No** to line 10, go to line 11. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

YOUR CERTIFICATE NUMBER: MAHCC002 SPOUSE'S CERTIFICATE NUMBER: MAHCC003

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME | M.I. | LAST NAME: Bury | SOCIAL SECURITY NUMBER: 400082000

NOTE: This section will require the use of worksheets and tables found in the instructions. You **must** complete the worksheet(s) to determine if health insurance was affordable to you during the 2008 tax year.

11 Did your employer offer affordable health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? ▶ **11** You: Yes No / Spouse: Yes No

If your employer did not offer health insurance, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed, go to line 12.

If you answer **No**, go to line 12. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions.

12 Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? ▶ **12** You: Yes No / Spouse: Yes No

If you answer **No**, go to line 13. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions.

13 Were you able to afford private health insurance as determined by completing the Schedule HC Worksheet for Line 13 in the instructions? ▶ **13** You: Yes No / Spouse: Yes No

If you answer **No**, you are not subject to a penalty. Continue completing your tax return. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

You may appeal the application of the health care penalty to you. The grounds for an appeal are explained in the instructions. If you believe you have grounds for appealing the penalty, fill in the oval below. The appeal will be heard by the Commonwealth Health Insurance Connector Authority. By filling in the oval below, you are authorizing the DOR to share information from your tax return, including this schedule, with the Connector Authority for purposes of deciding your appeal. After you file your return, you will receive a follow-up letter from the Connector Authority asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that form within the time specified will lead to dismissal of your appeal. Once the Connector Authority receives your documentation, it will be reviewed. You may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

YOU: I wish to appeal the tax penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

SPOUSE: I wish to appeal the tax penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

Note: Your appeal will not be processed, and you will be assessed the Health Care Penalty, if you do not fill in the oval.

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.

COMPLETE SCHEDULE HC-CS TO REPORT ADDITIONAL INSURANCE COMPANIES

Bury 400 082000

Health Care Information Continuation Sheet 20

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you answer **Yes** to question 3 of Schedule HC and had more than two private health insurance companies. **Note:** Your two most recent health insurance companies should be reported on Schedule HC, line 3. Fill out the information below, using Form MA 1099-HC, to report the information from your additional insurance companies.

PART A. YOUR HEALTH INSURANCE

Smittys HC Inc

SHC00073

Sullys New age Health Care Insurance Co

SNAHCIC00001

PART B. SPOUSE'S HEALTH INSURANCE (you must complete even if covered under same insurance plan)

Big Insurance

973BI376543

Sullys New Age Health Care Insurance Co

SNAHCIC00002

FIRST NAME | M.I. | LAST NAME: Bury | SOCIAL SECURITY NUMBER: 400082000

Interest, Dividends and Certain Capital Gains and Losses 20

Part 1. Interest and Dividend Income

If you received any interest income other than interest from Massachusetts banks, or if you received more than $1,500 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instructions). Otherwise, enter dividends of $1,500 or less on Form 1, line 20 or Form 1-NR/PY, line 24. In all cases enter 5.3% interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; or Form 1040EZ, line 2)	1	1,502.00
Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9a)	2	28.00
Other interest and dividends not included above (**enclose** statement)	3	.00
Total interest and dividends. Add lines 1, 2 and 3	4	1,530.00
Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a)	5	217.00
Other interest and dividends to be excluded (**enclose** statement) (this includes interest on U.S./Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts)	6	.00
Subtotal: Line 4 minus lines 5 and 6. Not less than "0"	7	1,313.00
Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions	8	.00
Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business against short-term capital gains, carryover short-term losses from prior years, or excess exemptions, omit lines 10–37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4	9	1,313.00

DRAFT AS OF AUGUST 15, 2008 (SUBJECT TO CHANGE)

Part 2. Short-Term Capital Gains/Losses & Long-Term Gains on Collectibles

Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))	10	37.00
Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)	11	.00
Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	12	.00
Add lines 10 through 12	13	37.00
Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions	14	.00
Subtotal: Subtract line 14 from line 13. Not less than "0"	15	37.00
▼ If showing a loss, mark an X in box at left		
Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))	16	.00
Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	17	.00
Prior short-term unused losses for years beginning after 1981 (from 2007 Massachusetts Schedule B, line 40)	18	.00
Combine lines 15 through 18. If "0" or greater, omit lines 20 through 23 and enter this amount in line 24. If less than "0," complete line 20	19	37.00
Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (considered as a positive amount). Not more than $2,000	20	.00

BE SURE TO COMPLETE SCHEDULE B, PARTS 3 AND 4, ON OTHER SIDE.

SOCIAL SECURITY NUMBER 400082000

Available short-term losses. Combine lines 19 and 20. See instructions	21	.00
Short-term losses applied against long-term gains. See instructions	22	.00
Short-term losses available for carryover in 2009. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4	23	.00
Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions		37.00
Long-term losses applied against short-term gain. See instructions	25	.00
Subtotal. Subtract line 25 from line 24	26	37.00
Long-term gains deduction. Complete only if lines 11 and 26 are greater than "0." If line 11 shows a gain, enter 50% of line 11 minus 50% of losses in lines 16, 17, 18 and 25, but not less than "0"	27	.00
Short-term gains after long-term gains deduction. Subtract line 27 from line 26	28	37.00

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

Enter the amount from line 9	29	1,313.00
Short-term losses applied against interest and dividends. Enter the amount from line 20	30	.00
Subtotal interest and dividends. Subtract line 30 from line 29. See instructions	31	1,313.00
Long-term losses applied against interest and dividends (from worksheet in instructions)	32	.00
Adjusted interest and dividends. Subtract line 32 from line 31	33	1,313.00
Enter the amount from line 28	34	37.00

DRAFT AS OF AUGUST 15, 2008 (SUBJECT TO CHANGE)

Part 4. Taxable Interest, Dividends and Certain Capital Gains

Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34	▶ 35	1,350.00
Excess exemptions (from worksheet in instructions), only if single, head of household or married filing jointly and Form 1, line 18 is greater than Form 1, line 17 or Form 1-NR/PY, line 22 is greater than Form 1-NR/PY, line 21	36	.00
Subtract line 36 from line 35. Not less than "0"	37	1,350.00
If line 37 is greater than or equal to line 9, enter the amount from line 9 here and on Form 1, line 20 or Form 1-NR/PY, line 24. If line 37 is less than line 9, enter the amount from line 37 here and on Form 1, line 20 or Form 1-NR/PY, line 24	▶ 38	1,313.00
Taxable 12% capital gains. Subtract line 38 from line 37. Not less than "0." Enter result here and on Form 1, line 23a or Form 1-NR/PY, line 27a	▶ 39	37.00
Available short-term losses for carryover in 2009. Enter amount from line 23. If line 23 was not completed, enter "0"	40	.00

FIRST NAME | M.I. | LAST NAME: Bury | SOCIAL SECURITY NUMBER: 400 08 2000

Note: If you are reporting capital gains on installment sales that occurred during January 1, 1996 through December 31, 2002, do **not** file Schedule D. Instead, you must file Schedule D-IS, Installment Sales. If you are reporting an installment sale occurring on or after January 1, 2003, report those gains on Schedule D. Schedule D-IS can be obtained on DOR's website at www.mass.gov/dor.

Long-Term Capital Gains and Losses Excluding Collectibles 20

Long-Term Capital Gains and Losses, Excluding Collectibles

▼ If showing a loss, mark an X in box at left

Enter amounts included in U.S. Schedule D, line 8, col. f	1	100.00
Enter amounts included in U.S. Schedule D, line 9, col. f	2	200.00
Enter amounts included in U.S. Schedule D, line 11, col. f	3	.00
Enter amounts included in U.S. Schedule D, line 12, col. f	4	400.00
Enter amounts included in U.S. Schedule D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10	5	300.00
Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6	1,000.00
Carryover losses from prior years. **See instructions**	7	.00
Combine lines 1 through 7	8	2,000.00
Differences, if any. **See instructions**	9	.00
Adjusted capital gains and losses. **See instructions**	10	2,000.00
Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	11	.00
Subtotal. Subtract line 11 from line 10. **See instructions**	12	2,000.00
Capital losses applied against capital gains. See instructions	13	.00
Subtotal. If line 12 is greater than "0," subtract line 13 from line 12. If line 12 is less than "0," combine lines 12 and 13. If line 14 is a loss, see instructions	14	2,000.00
Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15	.00
Subtotal. Combine line 14 and line 15. See instructions	16	2,000.00
Allowable deductions from your trade or business (from Schedule C-2). **See instructions**	17	.00
Subtotal. Subtract line 17 from line 16. Not less than "0"	► 18	2,000.00
Excess exemptions **(from worksheet in instructions)**, only if single, head of household or married filing jointly	19	.00
Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0"	► 20	2,000.00
Tax on long-term capital gains. Multiply line 20 by .053 and enter the result here and in Form 1, line 24 or Form 1-NR/PY, line 28. **Note:** If choosing the optional 5.85% tax rate, multiply line 20 by .0585	► 21	106.00
Available losses for carryover. Enter the amount from Schedule D, line 16, only if it is a loss	22	.00

DRAFT AS OF AUGUST 15, 2008 (SUBJECT TO CHANGE)

If substituting U.S. Schedule C or C-EZ, see instructions.

Ovals must be filled in completely. Example: ● If any line shows a loss, mark an X in box at left of the line.

Massachusetts Profit or Loss from Business 20

FIRST NAME: Eli | M.I. | LAST NAME: Bury

SOCIAL SECURITY NUMBER OF PROPRIETOR: 400082000

BUSINESS NAME: Petite Paula's Pretty-N-Pink

EMPLOYER IDENTIFICATION NUMBER (if any): 037666123

MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE: Dress Maker

PRINCIPAL BUSINESS CODE (from U.S. Schedule C)

ADDRESS: 7 Broome Blvd

NUMBER OF EMPLOYEES: 4

CITY/TOWN/POST OFFICE: Greenboro | STATE: MA | ZIP + 4: 02116

Accounting Method: ● Cash Accrual

Other (specify) _____

Did you materially participate in the operation of this business during 2008? (If "no," see line 33 instructions) ● Yes No

Did you claim the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2008? Yes ● No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3.

Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, fill in here:

▼ If showing a loss, mark an X in box at left

a. Gross receipts or sales	3,000,016.00		
b. Returns and allowances	, 16.00	a – b = 1	3,000,000.00
Cost of goods sold and/or operations (Schedule C-1, line 8)		2	1,000,000.00
Gross profit. Subtract line 2 from line 1		3	2,000,000.00
Other income. Do not include interest income (other than from Mass. banks) and dividends		4	5,000,000.00
Total income. Add line 3 and line 4		5	7,000,000.00
Advertising		6	, 60.00
Bad debts from sales or services		7	,700.00
Car and truck expenses		8	,169,320.00
Commissions and fees		9	, 40.00
Depletion		10	,780.00
Depreciation and Section 179 deduction		11	,100.00
Employee benefit programs (other than in line 17)		12	,900,000.00
Insurance (other than health)		13	,300.00
Interest: a. mortgage interest paid to financial institutions	, 92,700.00		, .00
b. other interest	, 2,000.00	a + b = 14	, 94,700.00
Legal and professional services		15	,999.00
Office expense		16	,3,001.00
Pension and profit-sharing plans		17	,80,000.00

DRAFT AS OF AUGUST 15, 2008 (SUBJECT TO CHANGE)

SOCIAL SECURITY NUMBER 400082000

Rent or lease: a. vehicles, machinery and equipment	, , 90.00		
b. other business property	, , 55.00	a + b = 18	, ,145.00
Repairs and maintenance		19	, 9,855.00
Supplies (not included on Schedule C-1)		20	200,000.00
Taxes and licenses		21	, 40,000.00
Travel		22	300,000.00
a. Total meals and entertainment	,150,000.00		
b. Enter 50% of 23a subject to limitations	, 75,000.00	a – b = 23	, 75,000.00
Utilities		24	,120,000.00
Wages (before U.S. jobs credit)		25	, 4,000.00
Other expenses		26	, 1,000.00
Total expenses. Add lines 6 through 26		27	2,000,000.00
Tentative profit or loss. Subtract line 27 from line 5		28	5,000,000.00
Expenses for business use of your home		29	3,010,000.00
Abandoned Building Renovation Deduction		30	,990,000.00
Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33		31	1,000,000.00
Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1? Yes No. If "yes," enter amount here and in Mass. Sch. B, line 3		32	, , .00

If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.

33a. All investment at risk.
33b. Some investment is not at risk.

DRAFT AS OF AUGUST 15, 2008 (SUBJECT TO CHANGE)

Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: ● Cost Lower of cost or market Other (enclose explanation)

Was there any change in determining quantities, costs or valuations between opening and closing inventory? If yes, enclose explanation: Yes ● No

Inventory at beginning of year (if different from last year's closing inventory, enclose explanation)		1	, ,100.00
a. Purchases	3,000,900.00		
b. Items withdrawn for personal use	, ,900.00	a – b = 2	3,000,000.00
Cost of labor (do not include salary paid to yourself)		3	1,999,900.00
Materials and supplies		4	, 20,000.00
Other costs (enclose statement)		5	3,980,000.00
Add lines 1 through 5		6	9,000,000.00
Inventory at end of year		7	8,000,000.00
Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2		8	1,000,000.00

FINAL AS OF NOVEMBER 14, 2008. SUBJECT ONLY TO LEGISLATIVE ACTION.

Schedule E-1
Real Estate and Royalty Income and Loss

2008
Massachusetts Department of Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-1 to report income and loss from rental real estate and royalties.

Name	Social Security number
Bury	400-082-000

Type of real estate	Street address	City/town	State	Zip
Rental	1 B ST	Boston	MA	02129

Check applicable box: ☒ Real estate ☐ Royalty

Income or Loss from Rental Real Estate and Royalties

Income

1	Rents received	1	1000
2	Royalties received	2	

Expenses

3	Advertising	3	500
4	Auto and travel	4	600
5	Cleaning and maintenance	5	700
6	Commissions	6	800
7	Insurance	7	900
8	Legal and other professional fees	8	1000
9	Management fees	9	1100
10	Mortgage interest paid to banks, etc.	10	1200
11	Other interest	11	1300
12	Repairs	12	1400
13	Supplies	13	1500
14	Taxes	14	1600
15	Utilities	15	1700
16	Other expenses. Enclose statement	16	1800
17	Add lines 3 through 16	17	16 100
18	Depreciation expense or depletion	18	4 900
19	Total expenses. Add lines 17 and 18	19	21 000
20	Income or loss from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties). See U.S. Schedule E, line 22	20	-20000
21	Deductible rental real estate loss. Your rental real estate loss on line 20 may be limited. See U.S. Schedule E, line 23	21	-20000
22	Income. Enter positive amounts shown on line 20. Do not include any losses	22	
23	Losses. Add royalty losses from line 20 and rental real estate losses from line 21	23	-20000
24	Total rental real estate and royalty income or loss. Combine lines 22 and 23	24	-20 000

25 Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value? ☐ Yes ☒ No

Schedule E-2
Partnership and S Corporation Income and Loss

2008
Massachusetts Department of Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations.

Name: Bury

Social Security number: 400-082-000

Name of entity: Betty & Wilma's Partnership

Federal Identification number: 012 210 344

Check applicable box: ☐ Domestic S corporation ☐ Foreign S corporation ☒ Domestic partnership ☐ Foreign partnership

Income or Loss from Partnerships and S Corporations

1	Passive loss allowed. **Attach U.S. Form 8582 if required.**	1	5000
2	Passive income (from U.S. Schedule K-1)	2	500
3	Non-passive loss (from U.S. Schedule K-1)	3	6000
4	Section 179 expense **deduction** (from U.S. Form 4562)	4	990
5	Non-passive income (from U.S. Schedule K-1)	5	1500
6	Add lines 2 and 5	6	2000
7	Add lines 1, 3 and 4	7	-11990
8	Partnership or S corporation income or loss. Combine lines 6 and 7	8	-9990
9	Interest from non-Massachusetts banks and dividends if included in line 8. **Enter here and include in Schedule B, line 3.**	9	
10	Interest from Massachusetts banks if included in line 8. Enter here and include in Form 1, line 5a or Form 1-NR/PY, line 7a	10	9
11	Total partnership and S corporation income or loss. Subtract the total of lines 9 and 10 from line 8.	11	- 9999

12 Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or reimbursed partnership expenses? ☐ Yes ☒ No

13 Check if any amount of this investment not at risk ☒

FINAL AS OF NOVEMBER 25, 2008, SUBJECT ONLY TO LEGISLATIVE ACTION.

Schedule E-3
Estate, Trust, REMIC and Farm Income and (Loss)

2008
Massachusetts Department of Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name: Bury
Social Security number: 400-082-000

Name of entity: Empty Trust
Federal Identification number: 011-022-032

Check one only: ☒ Estate/Trust ☐ REMIC ☐ Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	20000
2	Passive income (from U.S. Schedule K-1)	2	30000
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	100 000
4	Other income (from U.S. Schedule K-1)	4	10000
5	Combine lines 2 and 4	5	40000
6	Combine lines 1 and 3	6	(120 000)
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	- 80000
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	- 80000
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	20000
11	Adjustments to 5.3% income. Enclose statement	11	
12	Subtotal. Combine lines 10 and 11	12	20 000
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13	- 100 000

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14	
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	

FINAL AS OF NOVEMBER 25, 2008. SUBJECT ONLY TO LEGISLATIVE ACTION.

Schedule E-3
Estate, Trust, REMIC and Farm Income and (Loss)

2008
Massachusetts Department of Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name: Bury

Social Security number: 400-082-000

Name of entity: Remy

Federal Identification number: 011-022-031

Check one only: ☐ Estate/Trust ☒ REMIC ☐ Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1
2	Passive income (from U.S. Schedule K-1)	2
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3
4	Other income (from U.S. Schedule K-1)	4
5	Combine lines 2 and 4	5
6	Combine lines 1 and 3	6 ( )
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10
11	Adjustments to 5.3% income. Enclose statement	11
12	Subtotal. Combine lines 10 and 11	12
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15 -10000
16	Income (from U.S. Schedule Q, line 3b)	16 40000
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17 30000

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18

FINAL AS OF NOVEMBER 25, 2008, SUBJECT ONLY TO LEGISLATIVE ACTION.

Schedule E-3
Estate, Trust, REMIC and Farm Income and (Loss)

2008
Massachusetts Department of Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name: Bury — Social Security number: 400 - 082-000

Name of entity: Lost — Federal Identification number: 011 - 022 - 030

Check one only: ☐ Estate/Trust ☐ REMIC ☒ Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1
2	Passive income (from U.S. Schedule K-1)	2
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3
4	Other income (from U.S. Schedule K-1)	4
5	Combine lines 2 and 4	5
6	Combine lines 1 and 3	6 ( )
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10
11	Adjustments to 5.3% income. Enclose statement	11
12	Subtotal. Combine lines 10 and 11	12
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15
16	Income (from U.S. Schedule Q, line 3b)	16
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18 -850000

Schedule E
Supplemental Income and Loss

2008
Massachusetts Department of Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E to report income and loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICS, etc.

Name: Bury

Social Security number: 4000 82 000

Income or Loss from Real Estate and Royalties

Income

			Total
1	Rents received	1	1000
2	Royalties received	2	

Expenses

3	Advertising	3	500
4	Auto and travel	4	600
5	Cleaning and maintenance	5	700
6	Commissions	6	800
7	Insurance	7	900
8	Legal and other professional fees	8	1000
9	Management fees	9	1100
10	Mortgage interest paid to banks, etc.	10	1200
11	Other interest	11	1300
12	Repairs	12	1400
13	Supplies	13	1500
14	Taxes	14	1600
15	Utilities	15	1700
16	Other expenses	16	1800
17	Add lines 3 through 16	17	16100
18	Depreciation expense or depletion	18	4900
19	Total expenses. Add lines 17 and 18	19	21 000
20	Income or loss from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties)	20	-20000
21	Deductible rental real estate loss	21	-20000
22	Income. Add positive amounts shown on line 20. Do not include any losses	22	
23	Losses. Add royalty losses from line 20 and rental real estate losses from line 21. Enter total losses here	23	-20000
24	Total rental real estate and royalty income or loss	24	-20000

Bary 400-082-000

Income or Loss from Partnerships and S Corporations

		Total
25 Passive loss allowed	25	5000
26 Passive income	26	500
27 Non-passive loss	27	6000
28 Section 179 expense	28	990
29 Non-passive income	29	1500
30 Add lines 26 and 29	30	2000
31 Add lines 25, 27 and 28	31	-11990
32 Partnership and S corporation income or loss. Combine lines 30 and 31	32	-9990
33 Interest and dividends if included in line 32. Do not include Massachusetts bank interest. Enter here and include in Schedule B, line 3	33	
34 Interest from Massachusetts banks if included in line 32 Enter here and include in Form 1, line 5a or Form 1-NR/PY, line 7a	34	9
35 Total income or loss from partnerships and S corporations. Subtract total of lines 33 and 34 from line 32	35	-9999

Income or Loss from Estates and Trusts

36 Passive deduction or loss allowed	36	20000
37 Passive income	37	30000
38 Non-passive deductcion or loss	38	100 000
39 Non-passive other income	39	10000
40 Add lines 37 and 39	40	40000
41 Add lines 36 and 38	41	-120 000
42 Estate and trust income or loss. Combine lines 40 and 41	42	-80000
43 Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 42	43	
44 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 43 from line 42	44	-80 000
45 Interest and dividends if included in line 44. Do not include Massachusetts bank interest. Enter here and include in Schedule B, line 3	45	20000
46 Adjustments to 5.3% income	46	
47 Subtotal. Combine line 45 and 46	47	20000
48 Income or loss from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 47 from 44	48	-100 000

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

49 Excess inclusion	49	
50 Taxable income or net loss	50	-10000
51 Income	51	40000
52 Combine line 50 and line 51	52	30000

Farm Income

53 Net farm rental income or loss	53	-850 000

Summary

54 Income or loss. Combine lines 24, 35, 48, 52 and 53	54	-949999
55 Massachusetts differences. Attach explanation	55	-50000
56 Abandoned building renovation deduction	56	
57 Total income or loss. Combine lines 55 and 56 and subtract from line 54 Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9	57	-999 999

SOCIAL SECURITY NUMBER 400082000

Other Credits Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. 20

Part 1. Credits

Lead Paint	▶ 1	1.00
Economic Opportunity Area	▶ 2	2.00
Full Employment	▶ 3	3.00
Septic	▶ 4	4.00
Brownfields	▶ 5	5.00
Enter certificate number ▶ 2008001000		
Low-Income Housing	▶ 6	6.00
Historic Rehabilitation	▶ 7	7.00
Home Energy Efficiency	▶ 8	9.00
Film Incentive	▶ 9	8.00
Enter certificate number ▶ 2008001030		
Medical Device	▶ 10	5.00
Enter certificate number ▶ 2008001040		
Add lines 1 through 10. Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 33. Part-year residents, also complete lines 12 through 14, if applicable. Full-year residents, also complete lines 12 through 15	11	50.00

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Part 2. Credits for Full-Year and Part-Year Residents Only

Income tax paid to another state or jurisdiction	▶ 12	400.00
Enter two-letter state or jurisdictional postal code ▶ NY ▶ ▶		
Solar wind and energy	▶ 13	88.00

Part 3. Totals

Add lines 12 and 13. Part-year residents, enter the result here and on Form 1-NR/PY, line 34	14	488.00
Full-year residents only. Add lines 11 and 14. Enter the result here and on Form 1, line 29	15	.00

FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

Burry | 400082000

Note: If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19 and/or claiming other credits on Form 1, line 29 or Form 1-NR/PY, lines 33 or 34 you must complete and enclose the following schedule(s) with your return.

Other Income Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. 20

Alimony received (from U.S. return) (full- and part-year residents only; see instructions) ► 1	,	300.00
Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet in instructions) ► 2	,	100.00
Other gambling winnings (sources other than Massachusetts state lottery). **Not less than "0"** ► 3 **Note:** Gambling losses are not deductible under Massachusetts law. **Do not** report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.	,	400.00
Fees and other 5.3% income. **Not less than "0"** ► 4	,	200.00
Total other 5.3% income. Add lines 1 through 4. **Not less than "0."** Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 ► 5	,	1,000.00

Other Deductions Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

Allowable employee business expenses (from worksheet in instructions). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ► 1	,	20.00
Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ► 2	,	10.00
Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY ► 3	,	19.00
Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below ► 4 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	,	22.00
Moving expenses ► 5	,	40.00
Medical savings account deduction ► 6	,	.00
Self-employed health insurance deduction (see instructions) ► 7	,	98.00
Health savings accounts deduction ► 8	,	52.00
Certain qualified deductions from U.S. Form 1040 (see instructions) Certain business expenses from U.S. Form 1040 (see instructions) ► 9	,	.00
Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ► 10	,	.00
College Tuition Deduction (from worksheet in instructions) ► 11	,	27.00
Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ► 12	,	30.00
Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions) ► 13	,	26.00
Claim of right deduction ► 14	,	.00
Commuter deduction (from worksheet in instructions) ► 15	,	75.00
Total other deductions. Add lines 1 through 15. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ► 16	,	419.00

DRAFT AS OF AUGUST 15, 2008 (SUBJECT TO CHANGE)

FIRST NAME | M.I. | LAST NAME: Bury | SOCIAL SECURITY NUMBER: 400082000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2009 to qualify for this credit. Also, you must file as single, married filing jointly or head of household to qualify for this credit. If married filing separately, you do not qualify for this credit.

Circuit Breaker Credit

Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. **20**

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX): 2 Yankey Way | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: Boston | STATE: MA | ZIP + 4: 02123 0132

Living quarters status during 2008: ► ■ Homeowner — Renter (if you received any federal and/or state rent subsidy, or you rent from a tax-exempt entity, you do not qualify for the Circuit Breaker Credit; see instr.)

Note: If you moved during the year, see reverse.

Homeowners only, enter assessed value of principal residence as of January 1, 2008. If over $793,000, you do not qualify for this credit. See instructions ► 2 650,000.00

Massachusetts adjusted gross income (from line 19 of Schedule CB, line 3 worksheet on reverse)	3	64,690.00
Total Social Security benefits received	4	222.00
Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return	5	588.00
Miscellaneous income, including cash public assistance	6	.00
Massachusetts total income. Add lines 3 through 6	► 7	65,500.00
Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d)	8	6,900.00
Qualifying income. Subtract line 8 from line 7	► 9	58,600.00

You do ***not*** qualify for the Circuit Breaker Credit if you are filing as "**Single**," and line 9 is greater than **$49,000**; or you are filing as "**Head of household**," and line 9 is greater than **$62,000**; or you are filing as "**Married filing jointly**," and line 9 is greater than **$74,000**.

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If you filled in "Homeowner" in line 1, complete lines 10–17; if "Renter," skip to line 18.

Real estate taxes paid in calendar year 2008 for your principal residence. See instructions	10	6,100.00
Adjustments to real estate taxes (from line 4 of Schedule CB, line 14 worksheet on reverse)	11	100.00
Subtract line 11 from line 10	12	6,000.00
Enter 50% (.50) of water and sewer use charges paid in 2008 (see instructions)	13	260.00
Add lines 12 and 13	14	6,260.00
Income threshold. Multiply line 9 by 10% (.10)	15	5,860.00
Subtract line 15 from line 14. If "0" or less, you do not qualify for this credit	16	400.00
Enter the lesser of line 16 or $930 here and on Form 1, line 41 or Form 1-NR/PY, line 45	► 17	400.00

If you filled in "Renter" in line 1, complete lines 18–21.

Enter total amount of rent paid for your principal residence in 2008: a. , .00 ÷ 4 = ... 18 , .00

Landlord's name and address _____

Income threshold. Multiply line 9 by 10% (.10)	19	, .00
Subtract line 19 from line 18. If "0" or less, you do not qualify for this credit	20	, .00
Enter the lesser of line 20 or $930 here and on Form 1, line 41 or Form 1-NR/PY, line 45	► 21	.00