

Test #2



CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Mass. Nonresident/Part-Year Resident Tax Return 2009

Form fields for name, address, and social security numbers. Includes fields for First Name, M.I., Last Name, Spouse's First Name, M.I., Last Name, 1. YOUR SOCIAL SECURITY NUMBER, 2. SPOUSE'S SOCIAL SECURITY NUMBER, ADDRESS, CITY/TOWN/POST OFFICE/FOREIGN COUNTRY, STATE ZIP+4, ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT), CITY/TOWN/POST OFFICE/FOREIGN COUNTRY, STATE OR FOREIGN COUNTRY.

Select only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instr.) Nonresident composite return (see instr.)
if taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): Primary Spouse Fill in if name/address has changed since 2008
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. (Enter spouse's Soc. Sec. number in the appropriate space above.)
 Head of household (see instructions) (both must sign return)

2 Part-Year residents only:
Dates as Massachusetts resident: From 07/01/2009 To 12/31/2009
Total days as Massachusetts resident 183 + 365 = 2 5073

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. 62401.00
Whole-dollar method only. Do not use cents.

4 Exemptions:
a. Personal exemptions. If single or married filing separately enter \$4,400. If head of household enter \$6,800. If married filing jointly, enter \$8,800. 8,800.00
b. Number of dependents. (Do not include yourself or your spouse.) Enter number 4 x \$1,000. 4,000.00
c. Age 65 or over before 2010: You Spouse. Enter number 1 x \$700. 700.00
d. Blindness: You Spouse. Enter number 1 x \$2,200. 2,200.00
e. 1. Medical/Dental 695.00 2. Adoption 605.00 1 + 2 = 4e 1,300.00
f. TOTAL EXEMPTIONS. Add lines 4a through 4e. Enter here and on line 22a. 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) 60,000.00
6 Taxable pensions and annuities (see instructions) 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.

Your signature Eel Bury Date 2/2/10 Print paid preparer's name Joe Smith Preparer's SSN or PTIN 410 001 000
Spouse's signature (if filing jointly) Anne Bury Date 2/2/10 Paid preparer's phone (617) 100 9999 Paid preparer's EIN 411 268 369
May DOR discuss this return with the preparer? Yes No Paid preparer's signature Joe Smith Date 2/2/2010
I do not want my preparer to file my return electronically

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

E J I

S BURY

400-08-2000

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) 16 000000

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, 2009; 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 x \$3,600 = 3600 Nonresidents multiply result by line 14g; part-year residents multiply result by line 2. 17 180500

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

Total Massachusetts rent paid in 2009: a. 00000000 ÷ 2 = 18 000000

Nonresidents, during 2009 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 000041900

20 TOTAL DEDUCTIONS. Add lines 15 through 19. 20 000520500

21 5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0" 21 005719600

22 Exemption amount (from line 4f). a. 17000000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. 22 0852200

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 004867400

24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) 24 000131300

25 TOTAL TAXABLE 5.3% INCOME. Add lines 23 and 24. 25 004998700

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 00292400

27 12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B). a. 00003700 x .12 = 27 0000400

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. If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions). 28 00010600

29 Credit recapture amount (enclose Schedule H-2; see instructions). BC EOA LIH HR 29 00002500

30 If you qualify for No Tax Status, fill in oval and enter "0" on line 31. Complete Schedule NTS-L-NR/PY 30 00000000

31 TOTAL INCOME TAX. Add lines 26 through 29. 31 00305900

CREDITS

32 Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY 32 00000000

33 Credits from Schedule Z, line 10 (enclose Schedule Z). 33 00005000

34 Credits from Schedule Z, line 13 (part-year residents only; enclose Schedule Z). 34 000048800

35 Total credits. Add lines 32 through 34. 35 000053800

36 INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0" 36 00252100



SOCIAL SECURITY NUMBER

4100018120000

37 Voluntary contributions:

a. Endangered Wildlife Conservation ▶ 37a 00

b. Organ Transplant Fund ▶ 37b 00

c. Massachusetts AIDS Fund ▶ 37c 00

d. Massachusetts United States Olympic Fund ▶ 37d 00

e. Massachusetts Military Family Relief Fund ▶ 37e 00

Total. Add lines 37a through 37e. 37 00

38 Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0" ▶ 38 00

39 Health Care penalty for certain part-year residents (from worksheet in instructions). Be sure to **enclose** Schedule HC:

a. You ▶ 00 b. Spouse ▶ 00 a + b = 39 00

40 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 36-39 40 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 00

42 2008 overpayment applied to your 2009 estimated tax (from 2008 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2008 refund) ▶ 42 00

43 2009 Massachusetts estimated tax payments (**do not include amount in line 42**) ▶ 43 00

44 Payments made with extension ▶ 44 00

45 Earned Income Credit: a. Number of qualifying children ▶ 15

Amount from U.S. return ▶ 00 × 15 = 00 (Nonresidents, multiply this amount by line 14c, part-year, residents multiply this amount by line 2) ▶ 45 00

46 Senior Circuit Breaker Credit (part-year residents only; **enclose** Schedule CB) ▶ 46 00

47 Other refundable credits from Schedule RF, line 3 (**enclose** Schedule RF) ▶ 47 00

48 **TOTAL.** Add lines 41 through 47 48 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 2010 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

▶ 00 ▶ 00

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 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



SOCIAL SECURITY NUMBER

400-08-2000

Schedule D: 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.

1. FIRST NAME: Pat M.I. LAST NAME: BURY
 RELATIONSHIP TO TAXPAYER: CHILD IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

1. SOCIAL SECURITY NUMBER: 400-08-2004
 DATE OF BIRTH: 07/04/1990

2. FIRST NAME: Chris M.I. LAST NAME: BURY
 RELATIONSHIP TO TAXPAYER: CHILD IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

2. SOCIAL SECURITY NUMBER: 400-08-2003
 DATE OF BIRTH: 07/04/1990

3. FIRST NAME: Al M.I. LAST NAME: BURY
 RELATIONSHIP TO TAXPAYER: CHILD IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

3. SOCIAL SECURITY NUMBER: 400-08-2002
 DATE OF BIRTH: 07/04/1990

4. FIRST NAME: NONAM M.I. LAST NAME: BURY
 RELATIONSHIP TO TAXPAYER: CHILD IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

4. SOCIAL SECURITY NUMBER: 400-08-2001
 DATE OF BIRTH: 01/01/2001

5. FIRST NAME: M.I. LAST NAME:
 RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

5. SOCIAL SECURITY NUMBER:
 DATE OF BIRTH:
 DRAFT AS OF SEPTEMBER 18, 2009

6. FIRST NAME: M.I. LAST NAME:
 RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

6. SOCIAL SECURITY NUMBER:
 DATE OF BIRTH:
 (SUBJECT TO CHANGE)

7. FIRST NAME: M.I. LAST NAME:
 RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

7. SOCIAL SECURITY NUMBER:
 DATE OF BIRTH:

8. FIRST NAME: M.I. LAST NAME:
 RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

8. SOCIAL SECURITY NUMBER:
 DATE OF BIRTH:

9. FIRST NAME: M.I. LAST NAME:
 RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

9. SOCIAL SECURITY NUMBER:
 DATE OF BIRTH:

10. FIRST NAME: M.I. LAST NAME:
 RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

10. SOCIAL SECURITY NUMBER:
 DATE OF BIRTH:



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

E I

S Bury

4 0 0 0 8 2 0 0 0

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

2009

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 > 6 (see instructions)

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 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Commonwealth Care, Commonwealth Care Bridge, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see > 3a You: [] Full-year MCC [x] Part-year MCC [] No MCC/None the section on MCC requirements in the instructions. > 3b Spouse: [] Full-year MCC [x] Part-year MCC [] No MCC/None Note: See instructions if, during 2009, you turned 18, you were a part-year resident or a taxpayer was deceased.

If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

4 Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2009, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in the oval in line(s) 4f and/or 4g and see instructions. If you were enrolled in private insurance and MassHealth, Commonwealth Care or Commonwealth Care Bridge, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

- 4a Private insurance (complete lines 4f and/or 4g below). If more than two, complete Schedule HC-CS [x] You [x] Spouse
4b MassHealth, Commonwealth Care or Commonwealth Care Bridge. Fill in oval(s) and go to line 5. [] You [] Spouse
4c Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5. [] You [] Spouse
4d U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5. [] You [] Spouse
4e Other government program (enter the program name(s) only in lines 4f and/or 4g below). Note: This does not include the Health Safety Net. [] You [] Spouse

4f YOUR HEALTH INSURANCE. Complete if you answered line(s) 4a or 4e and go to line 5. [] Fill in if you were not issued Form MA 1099-HC

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM (from box 1 of Form MA 1099-HC)

Tufts

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

999-010-796

SUBSCRIBER NUMBER (from Form MA 1099-HC)

6173223

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY (from box 1 of Form MA 1099-HC)

Joies Wellness Co

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

999-010-796

SUBSCRIBER NUMBER (from Form MA 1099-HC)

91234076312345676543

4g SPOUSE'S HEALTH INSURANCE. Complete if you answered line(s) 4a or 4e and go to line 5. [x] Fill in if you were not issued Form MA 1099-HC

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM FOR SPOUSE (from box 1 of Form MA 1099-HC)

BCBS MA

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

999-010-796

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

0123210

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

Uncle Billy's Insurance

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

999-010-796

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

066321

5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or Commonwealth Care Bridge, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2009, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

Attach, with a single staple, copy of Form MA 1099-HC, if applicable.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

E11

S Bury

400082000

UNINSURED FOR ALL OR PART OF 2009

6 Was your income in 2009 at or below 150% of the federal poverty level (see table in instructions)? **6** Yes No

If you answer **Yes**, you are not subject to a penalty in 2009. Skip the remainder of this schedule and complete your tax return. If you answer **No** and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2009, go to line 7. Otherwise, go to line 8a.

7 Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2009. Fill in the ovals below for the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the ovals for the months you were covered by a plan that met the MCC requirements at least **15 days or more**. See instructions if, during 2009, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**.

You may **only** fill in the oval(s) for the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

MONTHS COVERED BY HEALTH INSURANCE THAT MET MINIMUM CREDITABLE COVERAGE

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
YOU:	<input type="radio"/>	<input checked="" type="radio"/>										
SPOUSE:	<input type="radio"/>	<input checked="" type="radio"/>										

If you had three or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (three or more blank ovals in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2009. Skip the remainder of this schedule and complete your tax return.

RELIGIOUS EXEMPTION AND CERTIFICATE OF EXEMPTION

8 a. RELIGIOUS EXEMPTION. Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? **8a** You: Yes No
Spouse: Yes No

If you answer **Yes**, go to line 8b. If you answer **No**, go to line 9. 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 8a, did you receive medical health care during the 2009 tax year? **8b** You: Yes No
Spouse: Yes No

If you answer **No** to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer **Yes** to line 8b, go to line 9. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

9 CERTIFICATE OF EXEMPTION. Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the 2009 tax year? **9** 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 9, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

YOUR CERTIFICATE NUMBER

SPOUSE'S CERTIFICATE NUMBER

MAHCC902

MAHCC903

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



**COMPLETE SCHEDULE HC-CS
TO REPORT ADDITIONAL
INSURANCE COMPANIES**

FIRST NAME

M.I. LAST NAME

E.I.I.

5 Bury

SOCIAL SECURITY NUMBER

900082000

Schedule HC-CS 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

3. NAME OF THIRD INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SUBSCRIBER NUMBER (from Form MA 1099-HC)

4. NAME OF FOURTH INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SUBSCRIBER NUMBER (from Form MA 1099-HC)

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

3. NAME OF THIRD INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

4. NAME OF FOURTH INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

Cape Cod Insurance

999010795

508123

Vineyard Health Systems

999010790

V0976



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400-08-2000

Schedule B Interest, Dividends and Certain Capital Gains and Losses

2009

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.

1 Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; or Form 1040EZ, line 2) . . . 1 000150200

2 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 00002800

3 Other interest and dividends not included above (enclose statement) 3 00000000

4 Total interest and dividends. Add lines 1, 2 and 3 4 000153000

5 Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) 5 00021700

6 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 00000000

7 Subtotal: Line 4 minus lines 5 and 6. Not less than "0" 7 000131300

8 Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions. 8 00000000

9 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 000131300

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

10 Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)) 10 00003700

11 Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11) 11 00000000

12 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 00000000

13 Add lines 10 through 12 13 00003700

14 Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions . . . 14 00000000

15 Subtotal: Subtract line 14 from line 13. Not less than "0" 15 00003700

16 Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)) 16 00000000

17 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 00000000

18 Prior short-term unused losses for years beginning after 1981 (from 2008 Massachusetts Schedule B, line 40) 18 00000000

19 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 00003700

20 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 000000



SOCIAL SECURITY NUMBER

4 010 018 210100

21	Available short-term losses. Combine lines 19 and 20. See instructions	21	<input checked="" type="checkbox"/>	00000000
22	Short-term losses applied against long-term gains. See instructions	22		00000000
23	Short-term losses available for carryover in 2010. 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	<input checked="" type="checkbox"/>	00000000
24	Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions	24	<input checked="" type="checkbox"/>	00003700
25	Long-term losses applied against short-term gain. See instructions	25		00000000
26	Subtotal. Subtract line 25 from line 24	26		00003700
27	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		00000000
28	Short-term gains after long-term gains deduction. Subtract line 27 from line 26	28		00003700
Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles				
29	Enter the amount from line 9	29		0001313000
30	Short-term losses applied against interest and dividends. Enter the amount from line 20	30		00000000
31	Subtotal interest and dividends. Subtract line 30 from line 29. See instructions	31		0001313000
32	Long-term losses applied against interest and dividends (from worksheet in instructions)	32		00000000
33	Adjusted interest and dividends. Subtract line 32 from line 31	33		0001313000
34	Enter the amount from line 28	34		00003700
Part 4. Taxable Interest, Dividends and Certain Capital Gains				
35	Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34	35		0001350000
36	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		00000000
37	Subtract line 36 from line 35. Not less than "0"	37		0001350000
38	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		0001313000
39	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		00003700
40	Available short-term losses for carryover in 2010. Enter amount from line 23. If line 23 was not completed, enter "0"	40		00000000

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FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL S BURY

405082000

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.

SCHEDULE D Long-Term Capital Gains and Losses Excluding Collectibles

2009

Long-Term Capital Gains and Losses, Excluding Collectibles

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

1	Enter amounts included in U.S. Schedule D, line 8, col. f	1	<input checked="" type="checkbox"/>	0	0	0	0	1	0	0	0
2	Enter amounts included in U.S. Schedule D, line 9, col. f	2	<input checked="" type="checkbox"/>	0	0	0	0	2	0	0	0
3	Enter amounts included in U.S. Schedule D, line 11, col. f	3	<input checked="" type="checkbox"/>	0	0	0	0	0	0	0	0
4	Enter amounts included in U.S. Schedule D, line 12, col. f	4	<input checked="" type="checkbox"/>	0	0	0	0	4	0	0	0
5	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		0	0	0	0	3	0	0	0
6	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	<input checked="" type="checkbox"/>	0	0	0	0	1	0	0	0
7	Carryover losses from prior years (from 2008 Schedule D, line 22)	7	<input checked="" type="checkbox"/>	0	0	0	0	0	0	0	0
8	Combine lines 1 through 7	8	<input checked="" type="checkbox"/>	0	0	0	0	2	0	0	0
9	Differences, if any. See instructions	9	<input checked="" type="checkbox"/>	0	0	0	0	0	0	0	0
10	Adjusted capital gains and losses. See instructions	10	<input checked="" type="checkbox"/>	0	0	0	0	2	0	0	0
11	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	11		0	0	0	0	0	0	0	0
12	Subtotal. Subtract line 11 from line 10. See instructions	12	<input checked="" type="checkbox"/>	0	0	0	0	2	0	0	0
13	Capital losses applied against capital gains. See instructions	13		0	0	0	0	0	0	0	0
14	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	<input checked="" type="checkbox"/>	0	0	0	0	2	0	0	0
15	Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15		0	0	0	0	0	0	0	0
16	Subtotal. Combine line 14 and line 15. See instructions	16	<input checked="" type="checkbox"/>	0	0	0	0	2	0	0	0
17	Allowable deductions from your trade or business (from Schedule C-2). See instructions	17		0	0	0	0	2	0	0	0
18	Subtotal. Subtract line 17 from line 16. Not less than "0"	18		0	0	0	0	2	0	0	0
19	Excess exemptions (from worksheet in instructions), only if single, head of household or married filing jointly	19		0	0	0	0	0	0	0	0
20	Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0"	20		0	0	0	0	2	0	0	0
21	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		0	0	0	0	1	0	6	0
22	Available losses for carryover. Enter the amount from Schedule D, line 16, only if it is a loss	22		0	0	0	0	0	0	0	0

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

Schedule C Massachusetts Profit or Loss from Business

2009

FIRST NAME: ELL M.I.: S LAST NAME: BURY

SOCIAL SECURITY NUMBER OF PROPRIETOR: 4100 0821 0000

BUSINESS NAME: Petite Paula's PRETTY N PINK

EMPLOYER IDENTIFICATION NUMBER (if any): 0376661123

MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE: DRESS MAKER

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

ADDRESS: 7 BROWNE 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 2009? (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 2009? 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:

1	a. Gross receipts or sales	30000.1600		
	b. Returns and allowances	00000.0000	a - b = 1	<input checked="" type="checkbox"/> 30000.1600
2	Cost of goods sold and/or operations (Schedule C-1, line 8)	10000.0000		
3	Gross profit. Subtract line 2 from line 1	20000.1600		<input checked="" type="checkbox"/>
4	Other income. Do not include interest income (other than from Mass. banks) and dividends.	5000.0000		
5	Total income. Add line 3 and line 4	25000.1600		<input checked="" type="checkbox"/>
6	Advertising	00000.6000		
7	Bad debts from sales or services	00000.7000		
8	Car and truck expenses	169320.0000		
9	Commissions and fees	00000.4000		
10	Depletion	00000.7800		
11	Depreciation and Section 179 deduction	00000.1000		
12	Employee benefit programs (other than in line 17)	9000.0000		
13	Insurance (other than health)	00000.3000		
14	Interest:			
	a. mortgage interest paid to financial institutions	92700.0000		
	b. other interest	00000.2000	a + b = 14	<input type="checkbox"/> 94700.0000
15	Legal and professional services	00000.9990		
16	Office expense	00000.3001		
17	Pension and profit-sharing plans	00000.8000		

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SOCIAL SECURITY NUMBER

410100821010

18 Rent or lease:
 a. vehicles, machinery and equipment 000090.00
 b. other business property 000055.00 a + b = 18 0000145.00
 19 Repairs and maintenance 19 00009855.00
 20 Supplies (not included on Schedule C-1) 20 00200000.00
 21 Taxes and licenses 21 00400000.00
 22 Travel 22 00300000.00
 23 a. Total meals and entertainment 00150000.00
 b. Enter 50% of 23a subject to limitations 00075000.00 a - b = 23 00075000.00
 24 Utilities 24 00120000.00
 25 Wages (before U.S. jobs credit) 25 004000.00
 26 Other expenses 26 001000.00
 27 Total expenses. Add lines 6 through 26 27 200000.00
 28 Tentative profit or loss. Subtract line 27 from line 5 28 5000.00
 29 Expenses for business use of your home 29 301000.00
 30 Abandoned Building Renovation Deduction 30 0990.00
 31 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 1000.00
 32 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 0000.00
 33 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.

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Schedule C-1 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

1 Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) ... 1 0000100.00
 2 a. Purchases 03000900.00
 b. Items withdrawn for personal use 0000900.00 a - b = 2 3000000.00
 3 Cost of labor (do not include salary paid to yourself) 3 1999900.00
 4 Materials and supplies 4 002000.00
 5 Other costs (enclose statement) 5 3980000.00
 6 Add lines 1 through 5 6 9000000.00
 7 Inventory at end of year 7 8000000.00
 8 Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2 8 1000000.00



Schedule E-1 Rental Real Estate and Royalty Income and (Loss)

2009

**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. Separate Schedule(s) E-1 must be filed for each individual entity.

Name ELL S BURY Social Security number 400-082-000
 Type of real estate Rental Street address 1B St City/town BOSTON State MA Zip 02129

Check one only: Rental 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	16100
18 Depreciation expense or depletion	18	4900
19 Total expenses. Add lines 17 and 18	19	21000

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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. Enter royalty losses from line 20 or rental real estate (losses) from line 21	23	(-20000)
24 Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.)	24	-20000
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		



Schedule E-2 Partnership and S Corporation Income and (Loss)

2009
**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. Separate Schedule(s) E-2 must be filed for each individual entity.

Name ELL S BURY Social Security number 400 082 000
 Name of entity BETTY AND WILMA'S PARTNERSHIP Federal Identification number 012 210 344

Check one only: S corporation Partnership

Income or Loss from Partnerships and S Corporations

1 Passive loss allowed. (Enter as positive amount.)	1	5000
2 Passive income (from U.S. Schedule K-1)	2	500
3 Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)	3	6000
4 Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.)	4	990
5 Non-passive income (from U.S. Schedule K-1)	5	1500
6 Combine lines 2 and 5	6	2000
7 Combine lines 1, 3 and 4	7	(-1990)
8 Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	-990
9 Interest (other than from Massachusetts banks) and dividends if included in line 8	9	
10 Interest from Massachusetts banks if included in line 8	10	9
11 Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.)	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 unreimbursed partnership expenses? Yes No

13 Check if any amount of this investment not at risk



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

2009
**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 ELL S 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	<u>20 000</u>
2	Passive income (from U.S. Schedule K-1)	2	<u>30 000</u>
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	<u>100 000</u>
4	Other income (from U.S. Schedule K-1)	4	<u>10 000</u>
5	Combine lines 2 and 4	5	<u>40 000</u>
6	Combine lines 1 and 3	6	<u>(170 000)</u>
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	<u>-80 000</u>
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	<u>-80 000</u>
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	<u>20 000</u>
11	Adjustments to 5.3% income. Enclose statement	11	
12	Subtotal. Combine lines 10 and 11	12	<u>20 000</u>
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	<u>-100 000</u>

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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	
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(SUBJECT TO CHANGE)



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

2009
**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 ELLIS 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	

DRAFT AS OF
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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	
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**Schedule E-3
Estate, Trust, REMIC and Farm
Income and (Loss)**

2009
**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 ELL S BURY Social Security number 400 082 000
 Name of entity LDST 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	

DRAFT AS OF
SEPTEMBER 14, 2009
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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	<u>-850 000</u>
----	--	----	-----------------



Schedule E Reconciliation Total Supplemental Income and (Loss)

2009

**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. Schedule E Reconciliation is to be used as a summary sheet only. Separate Schedule(s) E-1 (Income or Loss from Rental Real Estate and Royalties), E-2 (Partnership and S Corporation Income and Loss) and/or E-3 (Estate, Trust, REMIC and Farm Income and Loss) must be completed for each type of income reported on each schedule.

Name E I I S B U R Y Social Security number 4 0 0 0 8 2 0 0 0

Income or (Loss) from Rental Real Estate and Royalties

From Schedule E-1. Enter in each line below the total amount from each corresponding line from Schedule(s) E-1.

Income

	Total
1 Rents received	1 1 0 0 0
2 Royalties received	2

Expenses

3 Advertising	3 5 0 0
4 Auto and travel	4 6 0 0
5 Cleaning and maintenance	5 7 0 0
6 Commissions	6 8 0 0
7 Insurance	7 9 0 0
8 Legal and other professional fees	8 1 0 0 0
9 Management fees	9 1 1 0 0
10 Mortgage interest paid to banks, etc.	10 1 2 0 0
11 Other interest	11 1 3 0 0
12 Repairs	12 1 4 0 0
13 Supplies	13 1 5 0 0
14 Taxes	14 1 6 0 0
15 Utilities	15 1 7 0 0
16 Other expenses	16 1 8 0 0
17 Add lines 3 through 16	17 1 6 1 0 0
18 Depreciation expense or depletion	18 4 9 0 0
19 Total expenses. Add lines 17 and 18	19 2 1 0 0 0
20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties)	20 - 2 0 0 0 0
21 Deductible rental real estate (loss)	21 (- 2 0 0 0 0)
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 (- 2 0 0 0 0)
24 Total rental real estate and royalty income or (loss). (Enter loss as negative amount.)	24 - 2 0 0 0 0

DRAFT AS OF
SEPTEMBER 14, 2009
(SUBJECT TO CHANGE)



E I I S B U R Y

400 082 000

Schedule E Reconciliation Supplemental Income and (Loss), page 2
Income or (Loss) from Partnerships and S Corporations

From Schedule E-2. Enter in each line below the total amount from each corresponding line from Schedule(s) E-2.

	Total
25 Passive loss allowed. (Enter as positive amount.)	5000
26 Passive income	500
27 Non-passive loss. (Enter as positive amount.)	6000
28 Section 179 expense deduction. (Enter as positive amount.)	990
29 Non-passive income	1500
30 Combine lines 26 and 29	2000
31 Combine lines 25, 27 and 28	(-11900)
32 Partnership and S corporation income or loss. Combine lines 30 and 31	-9900
33 Interest (other than from Massachusetts banks) and dividends if included in line 32	
34 Interest from Massachusetts banks if included in line 32	9
35 Total income or (loss) from partnerships and S corporations. Subtract total of lines 33 and 34 from line 32. (Enter loss as negative amount.)	-9999

Income or (Loss) from Estates and Trusts

From Schedule E-3, Income or (Loss) from Estates and Trusts. Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Income or (Loss) from Estates and Trusts.

36 Passive deduction or (loss) allowed. (Enter as positive amount.)	20000
37 Passive income	30000
38 Non-passive deduction or (loss). (Enter as positive amount.)	100000
39 Non-passive other income	10000
40 Add lines 37 and 39	40000
41 Add lines 36 and 38	(-120000)
42 Estate and trust income or (loss). Combine lines 40 and 41. (Enter loss as negative amount.)	-80000
43 Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 42	
44 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 43 from line 42	-80000
45 Interest (other than from Massachusetts banks) and dividends if included in line 44	20000
46 Adjustments to 5.3% income	
47 Subtotal. Combine lines 45 and 46	20000
48 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 47 from 44. (Enter loss as negative amount.)	-100000

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

From Schedule E-3, Income or (Loss) from Real Estate Mortgage Investment Conduits (REMICs). Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Income or (Loss) from Real Estate Mortgage Investment Conduits (REMICs).

49 Excess inclusion	
50 Taxable income or net (loss). (Enter loss as negative amount.)	-10000
51 Income	40000
52 Combine lines 50 and 51. (Enter loss as negative amount.)	30000

Farm Income

From Schedule E-3, Farm Income. Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Farm Income.

53 Net farm rental income or (loss). (Enter loss as negative amount.)	-850000
---	---------

Summary

54 Income or (loss). Combine lines 24, 35, 48, 52 and 53. (Enter loss as negative amount.)	-949999
55 Massachusetts differences. Enclose statement.	-50000
56 Abandoned building renovation deduction	
57 Total income or (loss). Combine lines 54, 55 and 56. (Enter loss as negative amount.) Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9	-999999



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

E I I S

S BURY

4 0 0 0 1 8 2 0 0 0

Note: If 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 with your return.

Other Credits

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

2009

Part 1. Credits		
1	Lead Paint	1 00000001.00
2	Economic Opportunity Area	2 00000002.00
3	Full Employment	3 00000003.00
4	Septic	4 00000004.00
5	Brownfields. Enter certificate number ▶ 2009001000	5 00000005.00
6	Low-Income Housing	6 00000006.00
7	Historic Rehabilitation	7 00000007.00
8	Film Incentive. Enter certificate number ▶ 2009001030	8 00000009.00
9	Medical Device. Enter certificate number ▶ 2009001040	9 00000013.00
10	Add lines 1 through 9. Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 33. Part-year residents, also complete lines 11 through 13, if applicable. Full-year residents, also complete lines 11 through 14.	10 00000050.00
Part 2. Credits for Full-Year and Part-Year Residents Only		
11	Income tax paid to another state or jurisdiction	11 00000088.00
	Enter two-letter state or jurisdictional postal code ▶ NY	(SUBJECT TO CHANGE)
12	Solar wind and energy	12 000000400.00
Part 3. Totals		
13	Add lines 11 and 12. Part-year residents, enter the result here and on Form 1-NR/PY, line 34	13 000000488.00
14	Full-year residents only. Add lines 10 and 13. Enter the result here and on Form 1, line 29	14 000000538.00

Other Refundable Credits

1	Refundable film credit (enclose Schedule RFC)	1 00000002.00
2	Refundable dairy credit. Enter certificate number ▶ 0901406388 (see instructions)	2 00000004.00
3	Total refundable credits. Add lines 1 and 2. Enter result here and on Form 1, line 42 or Form 1-NR/PY, line 47	3 00000006.00



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

E.L.I.

SIBURY

400-08-2000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2010 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.

SCHEDULE CB Circuit Breaker Credit Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. **2009**

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX)

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

2 YAWKEY WAY

BOSTON

MA 02123 0132

1 Living quarters status during 2009: 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.

2 Homeowners only, enter assessed value of principal residence as of January 1, 2009. If over \$788,000, you do not qualify for this credit. See instructions. **2** 650,000.00

INCOME CALCULATION

3 Massachusetts adjusted gross income (from line 19 of Schedule CB, line 3 worksheet on reverse) **3** 64,690.00

4 Total Social Security benefits (see instructions) **4** 0.00

5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return **5** 0.00

6 Miscellaneous income, including cash public assistance **6** 0.00

7 Massachusetts total income. Add lines 3 through 6 **7** 65,500.00

8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) **8** 6,900.00

9 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 \$51,000; or you are filing as "Head of household," and line 9 is greater than \$64,000; or you are filing as "Married filing jointly," and line 9 is greater than \$77,000.

DRAFT AS OF

SEPTEMBER 18, 2009

(SUBJECT TO CHANGE)

CREDIT CALCULATION

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

10 Real estate taxes paid in calendar year 2009 for your principal residence. See instructions **10** 6,100.00

11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) **11** 100.00

12 Subtract line 11 from line 10 **12** 6,000.00

13 Enter 50% (.50) of water and sewer use charges paid in 2009 (see instructions) **13** 260.00

14 Add lines 12 and 13 **14** 6,260.00

15 Income threshold. Multiply line 9 by 10% (.10) **15** 5,860.00

16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit. **16** 400.00

17 Enter the lesser of line 16 or \$960 here and on Form 1, line 41 or Form 1-NR/PY, line 46 **17** 400.00

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

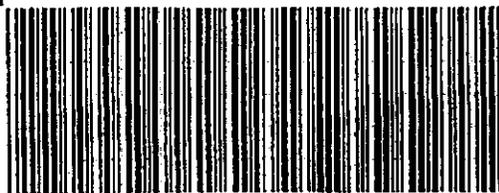
18 Enter total amount of rent paid for your principal residence in 2009: a. 000.00 ÷ 4 = **18** 000.00

Landlord's name and address _____

19 Income threshold. Multiply line 9 by 10% (.10) **19** 0.00

20 Subtract line 19 from line 18. If "0" or less, you do not qualify for this credit **20** 0.00

21 Enter the lesser of line 20 or \$960 here and on Form 1, line 41 or Form 1-NR/PY, line 46 **21** 0.00



2009 Schedule INC XXXXXXXXXXXXX

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

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