Test #2

CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

# Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2010

| FIRST NAME | M.I. | LAST NAME | 1. YOUR SOCIAL SECURITY NUMBER |
|---|---|---|---|
| ELL | S | BURY | 400082000 |
| SPOUSE'S FIRST NAME | M.I. | LAST NAME | 2. SPOUSE'S SOCIAL SECURITY NUMBER |
| ANNE | | BURY | 400082100 |

| ADDRESS | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY | STATE | ZIP + 4 |
|---|---|---|---|
| 2 YAWKEY WAY APT 7 | BOSTON | MA | 02123 0132 |
| ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY | STATE OR FOREIGN COUNTRY | |
| | | | |

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 veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ► ● You ► ○ Spouse

If **taxpayer(s) is deceased**, fill in appropriate oval(s); see instructions ..... ► ○ Primary ○ Spouse

Under age 18; see instructions ..... ► ○ You ► ○ Spouse

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

► ● Fill in if **name/address has changed** since 2009

► ● Fill in if noncustodial parent

► ○ Fill in if filing Schedule TDS (see instructions)

**1 FILING STATUS** (select one only)

○ Single
● Married filing joint return (both must sign return)
○ Married filing separate return (enter spouse's Social Security number in the appropriate space above)
○ Head of household (see instructions) ○ Custodial parent has released claim to exemption for child(ren)

**2 PART-YEAR RESIDENTS ONLY**

Dates as Massachusetts resident: From ► 07012010 To ► 12312010

Total days as Massachusetts resident ..... 183 ÷ 365 = ► 2 5014

**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 624100

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

**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** ..... 4a 880000

b. Number of dependents. (**Do not** include yourself or your spouse.) **You must enclose Schedule DI.** Enter number ► 4 × $1,000 = 4b 400000

c. Age 65 or over before 2011: ○ You ● Spouse Enter number ► 1 × $ 700 = 4c 70000

d. Blindness: ○ You ● Spouse Enter number ► 1 × $2,200 = 4d 220000

e. 1. Medical/Dental ► 69500 (From U.S. Schedule A, line 4) 2. Adoption ► 60500 (See instructions) ... 1 + 2 = 4e 130000

f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. Enter here and on line 22a. ..... ► 4f 1700000

**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 6000000

**6** Taxable pensions and annuities (see instructions) ..... ► 6 30000

**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 | Date | Print paid preparer's name | Preparer's SSN or PTIN |
|---|---|---|---|
| Ell Bury | 2/2/2011 | JOE SMITH | ► 410 001 000 |
| Spouse's signature (if filing jointly) | Date | Paid preparer's phone | Paid preparer's EIN |
| Anne Bury | 2/2/2011 | (617) 100 9999 | ► 411 268 369 |

May DOR discuss this return with the preparer? ► ● Yes ► Paid preparer's signature Joe Smith Date 2/2/2011 ○ Fill in if self-employed

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).

**7** a. ► 21700 Massachusetts bank interest – b. ► 20000 Exemption amount ..... a – b = 7 — 1700

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

▼ If showing a loss, 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 — 10000000

**9** If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ..... ► 9 — X 99999900

**10** a. Unemployment compensation. **See instructions** ..... ► 10a — 16000

b. Massachusetts state lottery winnings ..... ► 10b — 92300

**11** Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (**enclose** Schedule X; not less than "0") ..... ► 11 — 100000

**12** **TOTAL 5.3% INCOME.** Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 — 6240100

**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 — 140000

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 — 15800

FIRST NAME: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 400082000

| | | |
|---|---|---|
| 16 | Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ► 16 | 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, 2010, 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 | 180500 |
| 18 | Rental deduction. **Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.** Total Massachusetts rent paid in 2010: a. ► 00 ÷ 2 = ► 18 | 00 |
| | Nonresidents, during 2010 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 | 41900 |
| 20 | **TOTAL DEDUCTIONS.** Add lines 15 through 19 ► 20 | 520500 |
| 21 | **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21 | 5719600 |
| 22 | Exemption amount (from line 4f). a. 1700000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2 ► 22 | 85240 0 |
| 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 | 4867200 |
| 24 | **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** (**enclose** Schedule B) ► 24 | 131300 |
| 25 | **TOTAL TAXABLE 5.3% INCOME.** Add lines 23 and 24 25 | 4998500 |
| 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 | 292400 |
| 27 | **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B). a. ► 3700 × .12 = 27 | 400 |
| 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 If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ► ○ | 11700 |
| 29 | Credit recapture amount (**enclose** Schedule H-2) and/or additional tax on installment sale. See instructions. ○ BC ○ EOA ○ LIH ○ HR ● Additional tax on installment sale ► 29 | 2500 |
| 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 | 307000 |
| | **CREDITS** | |
| 32 | Limited Income Credit. Complete and **enclose** Schedule NTS-L-NR/PY ► 32 | 00 |
| 33 | Credits from Schedule Z, line 9 (**enclose** Schedule Z) ► 33 | 5000 |
| 34 | Credits from Schedule Z, line 12 (part-year residents only; **enclose** Schedule Z) ► 34 | 48800 |
| 35 | Total credits. Add lines 32 through 34 35 | 53800 |
| 36 | **INCOME TAX AFTER CREDITS.** Subtract line 35 from line 31. **Not less than "0"** 36 | 253200 |

**37** Voluntary contributions:

| | | |
|---|---|---|
| a. Endangered Wildlife Conservation | ► 37a | 11 00 |
| b. Organ Transplant Fund | ► 37b | 20 00 |
| c. Massachusetts AIDS Fund | ► 37c | 5 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). Be sure to **enclose** Schedule HC:

a. You ► 0 0 b. Spouse ► 0 0 a + b = 39 — 0 0

**40** **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX** and **HC PENALTY.** Add lines 36–39 40 — 261 400

**41** Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R, PWH-WA and LOA) ► 41 — 40900

**42** 2009 overpayment applied to your 2010 estimated tax (from 2009 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2009 refund) ► 42 — 2000

**43** 2010 Massachusetts estimated tax payments **(do not include amount in line 42)** ► 43 — 100 00

**44** Payments made with extension ► 44 — 0 0

**45** Earned Income Credit: a. Number of qualifying children ► 1

Amount from U.S. return ► 98000 × .15 = 147 (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ► 45 — 7400

**46** Senior Circuit Breaker Credit (part-year residents only; **enclose** Schedule CB) ► 46 — 40000

**47** Other refundable credits from Schedule RF, line 3 (**enclose** Schedule RF) ► 47 — 0 0

**48** **TOTAL.** Add lines 41 through 47 48 — 100300

**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 — 0 0

**50** Amount of overpayment you want **APPLIED to your 2011 ESTIMATED TAX** ► 50 — 0 0

**51** **THIS IS YOUR REFUND.** Subtract line 50 from line 49.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ► 51 — 0 0

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

► ► 

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 — 161100

**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 ► 0 0 Penalty ► 0 0 M-2210 amount ► 0 0

► ☐ Exception. Enclose Form M-2210

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

SOCIAL SECURITY NUMBER 400082000

DRAFT

## Schedule DI 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: SON | IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes | 1. SOCIAL SECURITY NUMBER: 400082004 DATE OF BIRTH: 07 04 1991 |
| 2. FIRST NAME: CHRIS | M.I. | LAST NAME: BURY | RELATIONSHIP TO TAXPAYER: SON | IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes | 2. SOCIAL SECURITY NUMBER: 400082003 DATE OF BIRTH: 07 04 1991 |
| 3. FIRST NAME: AL | M.I. | LAST NAME: BURY | RELATIONSHIP TO TAXPAYER: SON | IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes | 3. SOCIAL SECURITY NUMBER: 400082002 DATE OF BIRTH: 07 04 1991 |
| 4. FIRST NAME: NONAM | M.I. | LAST NAME: BURY | RELATIONSHIP TO TAXPAYER: SON | IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes | 4. SOCIAL SECURITY NUMBER: 400082001 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 |
| 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 |
| 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 |

FULL-YEAR RESIDENTS AND CERTAIN PART-YEAR RESIDENTS MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH RETURN.

FIRST NAME: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 400082000

# Schedule HC Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY. 2010

**1** **a.** Date of birth ► 04 05 1951 **b.** Spouse's date of birth ► 05061942 **c.** Family size ► (see instructions) 6

**2** Federal adjusted gross income (**required** information). If married filing separately, see instructions (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). ► 2 62401 00

**3** Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). You **must** fill in an oval. 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 the section on MCC requirements in the instructions.

| | Full-year MCC | Part-year MCC | No MCC/None |
|---|---|---|---|
| ► 3a You: | ○ | ● | ○ |
| ► 3b Spouse: | ○ | ● | ○ |

**Note:** See instructions if, during 2010, 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 2010, 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. | **4a** ● You | ● Spouse |
| **4b** | MassHealth, Commonwealth Care or Commonwealth Care Bridge. Fill in oval(s) and go to line 5. | **4b** ○ You | ○ Spouse |
| **4c** | Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5. | **4c** ○ You | ○ Spouse |
| **4d** | U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5. | **4d** ○ You | ○ Spouse |
| **4e** | Other government program (enter the program name(s) **only** in lines 4f and/or 4g below). **Note:** Health Safety Net is not considered insurance or minimum creditable coverage. | **4e** ○ 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): PUPFS

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 990107796 | 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): JOES WELLNESS CO

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 990117796 | SUBSCRIBER NUMBER (from Form MA 1099-HC): 912340763123456765 43

**4g** **SPOUSE'S 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 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): 990012796 | 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 BILLYS INSURANCE

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 990013796 | 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 2010, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

If you filled in the Part-year MCC or No MCC/None oval in line 3, you must complete line 6.

**BE SURE YOU FILLED IN LINES 2 & 3 ABOVE. 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: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 400082000

## Uninsured for All or Part of 2010

**6** Was your income in 2010 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 2010. 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 2010, go to line 7. If you answer **No** and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, 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 2010. 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**. If, during 2010, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

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:** | ○ | ○ | ○ | ○ | ○ | ○ | ● | ○ | ○ | ○ | ○ | ● |
| **SPOUSE:** | ○ | ○ | ○ | ○ | ○ | ○ | ● | ○ | ○ | ○ | ○ | ○ |

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank ovals in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2010. 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 2010 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 2010 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: MA000713

SPOUSE'S CERTIFICATE NUMBER: MA019992

**BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.**

COMPLETE SCHEDULE HC-CS TO REPORT ADDITIONAL INSURANCE COMPANIES

FIRST NAME: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 400082000

# Schedule HC-CS Health Care Information Continuation Sheet 2010

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you fill in the **Full-Year MCC** or **Part-Year MCC** oval(s) in line 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(s) 4f and/or 4g. 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)

BEAR NEW AGE

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 990180777

SUBSCRIBER NUMBER (from Form MA 1099-HC): B1176312

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

NONAME INSURANCE CO

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 998018078

SUBSCRIBER NUMBER (from Form MA 1099-HC): 760346111

## 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)

CAPE COD INSURANCE

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 99901 0003

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): 508123

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

VINEYARD HEALTH SYSTEMS

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 999998881

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): V0976

2010 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 | 196 | 25000 | 1400 | |
| 99 9999922 | 213 | 35000 | | 1581 |
| TOTALS | 409 | 60000 | 1400 | 1581 |

## Form 1099 Information

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

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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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 2010

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

SOCIAL SECURITY NUMBER OF PROPRIETOR: 400082000

BUSINESS NAME: PETITE PAULAS 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): 315000

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 2010? (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 2010? ..... ○ 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 |
|---|---|---|---|---|
| 1 | a. Gross receipts or sales | 3,000,016.00 | | |
| | b. Returns and allowances | 16.00 | a – b = 1 | 3,000,000.00 |
| 2 | Cost of goods sold and/or operations (Schedule C-1, line 8) | | 2 | 1,000,000.00 |
| 3 | Gross profit. Subtract line 2 from line 1 | | 3 | 2,000,000.00 |
| 4 | Other income. Do not include interest income (other than from Mass. banks) and dividends | | 4 | 5,000,000.00 |
| 5 | Total income. Add line 3 and line 4 | | 5 | 7,000,000.00 |
| 6 | Advertising | | 6 | 60.00 |
| 7 | Bad debts from sales or services | | 7 | 700.00 |
| 8 | Car and truck expenses | | 8 | 169,320.00 |
| 9 | Commissions and fees | | 9 | 40.00 |
| 10 | Depletion | | 10 | 780.00 |
| 11 | Depreciation and Section 179 deduction | | 11 | 100.00 |
| 12 | Employee benefit programs (other than in line 17) | | 12 | 900,000.00 |
| 13 | Insurance (other than health) | | 13 | 300.00 |
| 14 | Interest: a. mortgage interest paid to financial institutions | 92,700.00 | | |
| | b. other interest | 2,000.00 | a + b = 14 | 94,700.00 |
| 15 | Legal and professional services | | 15 | 999.00 |
| 16 | Office expense | | 16 | 3,001.00 |
| 17 | Pension and profit-sharing plans | | 17 | 80,000.00 |

SOCIAL SECURITY NUMBER 400082000

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| | | | |
|---|---|---|---|
| 18 | Rent or lease:<br>a. vehicles, machinery and equipment | 90.00 | |
| | b. other business property | 55.00 | a + b = 18 → 145.00 |
| 19 | Repairs and maintenance | | 9,855.00 |
| 20 | Supplies (not included on Schedule C-1) | | 200,000.00 |
| 21 | Taxes and licenses | | 40,000.00 |
| 22 | Travel | | 300,000.00 |
| 23 | 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 |
| 24 | Utilities | | 120,000.00 |
| 25 | Wages (before U.S. jobs credit) | | 4,000.00 |
| 26 | Other expenses | | 1,000.00 |
| 27 | Total expenses. Add lines 6 through 26 | | 2,000,000.00 |
| 28 | Tentative profit or loss. Subtract line 27 from line 5 | | 5,000,000.00 |
| 29 | Expenses for business use of your home | | 3,010,000.00 |
| 30 | Abandoned Building Renovation Deduction | | 990,000.00 |
| 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 | | 1,000,000.00 |
| 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 | | .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.<br>○ 33b. Some investment is not at risk. | |

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

# Schedule E Reconciliation
# Total Supplemental Income and (Loss)

2010

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: ELL S BURY

Social Security number: 400082000

## 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.

| | | Total |
|---|---|---|
| **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 | 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 |
| 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 | (-20 000) |
| 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 | (-20 000) |
| 24 Total rental real estate and royalty income or (loss). (Enter loss as negative amount.) | 24 | -20 000 |

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## 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 | (-11990) |
| 32 | Partnership and S corporation income or loss. Combine lines 30 and 31 | -9990 |
| 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.) | |
| 37 | Passive income | |
| 38 | Non-passive deduction or (loss). (Enter as positive amount.) | |
| 39 | Non-passive other income | |
| 40 | Add lines 37 and 39 | |
| 41 | Add lines 36 and 38 | ( ) |
| 42 | Estate and trust income or (loss). Combine lines 40 and 41. (Enter loss as negative amount.) | |
| 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 | |
| 45 | Interest (other than from Massachusetts banks) and dividends if included in line 44 | |
| 46 | Adjustments to 5.3% income | |
| 47 | Subtotal. Combine lines 45 and 46 | |
| 48 | Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 47 from 44. (Enter loss as negative amount.) | |

### 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.) | |
| 51 | Income | |
| 52 | Combine lines 50 and 51. (Enter loss as negative amount.) | |

### 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.) | -920000 |

### 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 |

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Massachusetts Department of Revenue

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

**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 | Social Security number |
|---|---|
| ELL S BURY | 400082000 |

| Type of real estate | Street address | City/town | State | Zip |
|---|---|---|---|---|
| RENTAL | 1 B ST | BOSTON | MA | 02123 |

Check one only: ■ Rental real estate ☐ Royalty

## Income or Loss from Rental Real Estate and Royalties

### Income

| | | |
|---|---|---|
| 1 | Rents received | 1000 |
| 2 | Royalties received | |

### Expenses

| | | |
|---|---|---|
| 3 | Advertising | 500 |
| 4 | Auto and travel | 600 |
| 5 | Cleaning and maintenance | 700 |
| 6 | Commissions | 800 |
| 7 | Insurance | 900 |
| 8 | Legal and other professional fees | 1000 |
| 9 | Management fees | 1100 |
| 10 | Mortgage interest paid to banks, etc. | 1200 |
| 11 | Other interest | 1300 |
| 12 | Repairs | 1400 |
| 13 | Supplies | 1500 |
| 14 | Taxes | 1600 |
| 15 | Utilities | 1700 |
| 16 | Other expenses. Enclose statement | 1800 |
| 17 | Add lines 3 through 16 | 16100 |
| 18 | Depreciation expense or depletion | 4900 |
| 19 | Total expenses. Add lines 17 and 18 | 21000 |
| 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 | -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 | (-20000) |
| 22 | Income. Enter positive amounts shown on line 20. Do not include any (losses) | |
| 23 | Losses. Enter royalty losses from line 20 or rental real estate (losses) from line 21 | (-20000) |
| 24 | Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.) | -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? ☐ Yes ■ No

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

2010

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 400082000

Name of entity BETTY AND WILMAS 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.) | 5000 |
| 2 | Passive income (from U.S. Schedule K-1) | 500 |
| 3 | Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.) | 6000 |
| 4 | Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.) | 990 |
| 5 | Non-passive income (from U.S. Schedule K-1) | 1500 |
| 6 | Combine lines 2 and 5 | 2000 |
| 7 | Combine lines 1, 3 and 4 | (-11990) |
| 8 | Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.) | -9990 |
| 9 | Interest (other than from Massachusetts banks) and dividends if included in line 8 | |
| 10 | Interest from Massachusetts banks if included in line 8 | 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.) | -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 ☐

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2010

Massachusetts Department of Revenue

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

**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 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 −920 000 |

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FIRST NAME: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 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, you must complete and enclose the following schedule(s) with your return.

## Schedule X Other Income

Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. 2010

| | | |
|---|---|---|
| 1 | Alimony received (from U.S. return) (full- and part-year residents only; see instructions) ► 1 | 300.00 |
| 2 | Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet in instructions) ► 2 | 100.00 |
| 3 | **Other gambling winnings** (sources other than Massachusetts state lottery). **Not less than "0"** ► 3<br>**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 |
| 4 | Fees and other 5.3% income. **Not less than "0"** ► 4 | 200.00 |
| 5 | 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 | 1000.00 |

## Schedule Y Other Deductions

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

| | | |
|---|---|---|
| 1 | 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 |
| 2 | 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 |
| 3 | 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 |
| 4 | 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<br>○ Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F<br>● Income exempt under U.S. tax treaty | 22.00 |
| 5 | Moving expenses ► 5 | 40.00 |
| 6 | Medical savings account deduction ► 6 | .00 |
| 7 | Self-employed health insurance deduction (see instructions) ► 7 | 98.00 |
| 8 | Health savings accounts deduction. ► 8 | 52.00 |
| 9 | ○ Certain qualified deductions from U.S. Form 1040 (see instructions)<br>○ Certain business expenses from U.S. Form 1040 (see instructions) ► 9 | .00 |
| 10 | Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ► 10 | .00 |
| 11 | College Tuition Deduction (from worksheet in instructions) ► 11 | 27.00 |
| 12 | Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ► 12 | 30.00 |
| 13 | 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 |
| 14 | Claim of right deduction ► 14 | .00 |
| 15 | Commuter deduction (from worksheet in instructions) ► 15 | 75.00 |
| 16 | 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 |

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FIRST NAME: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 400082000

# Schedule B Interest, Dividends and Certain Capital Gains and Losses 2010

## 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 | 1,502.00 |
| 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 | 28.00 |
| 3 | Other interest and dividends not included above (**enclose** statement) . . . . . 3 | .00 |
| 4 | Total interest and dividends. Add lines 1, 2 and 3 . . . . . 4 | 1530.00 |
| 5 | Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) . . . . . 5 | 217.00 |
| 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 | .00 |
| 7 | Subtotal: Line 4 minus lines 5 and 6. Not less than "0" . . . . . 7 | 1313.00 |
| 8 | Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions . . . . . 8 | .00 |
| 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 | 1313.00 |

## 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 | 37.00 |
| 11 | Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11) . . . . . 11 | .00 |
| 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 | .00 |
| 13 | Add lines 10 through 12 . . . . . 13 | 37.00 |
| 14 | Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions . . . . 14 | .00 |
| 15 | 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 | |
| 16 | Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)) . . . . . 16 | .00 |
| 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 | .00 |
| 18 | Prior short-term unused losses for years beginning after 1981 (from 2009 Massachusetts Schedule B, line 40) . . . . . 18 | .00 |
| 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 | 37.00 |
| 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 | .00 |

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

SOCIAL SECURITY NUMBER 400082000

| | | |
|---|---|---|
| 21 | Available short-term losses. Combine lines 19 and 20. See instructions . . . . . 21 | .00 |
| 22 | Short-term losses applied against long-term gains. See instructions . . . . . 22 | .00 |
| 23 | Short-term losses available for carryover in 2011. 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 |
| 24 | Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions 24 | 37.00 |
| 25 | Long-term losses applied against short-term gain. See instructions. . . . . 25 | .00 |
| 26 | Subtotal. Subtract line 25 from line 24 . . . . . 26 | 37.00 |
| 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 | .00 |
| 28 | 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

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

## Part 4. Taxable Interest, Dividends and Certain Capital Gains

| | | |
|---|---|---|
| 35 | Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34 . . . . . ► 35 | 1,350.00 |
| 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 | .00 |
| 37 | Subtract line 36 from line 35. Not less than "0" . . . . . 37 | 1,350.00 |
| 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 | 1,313.00 |
| 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 | 37.00 |
| 40 | Available short-term losses for carryover in 2011. Enter amount from line 23. If line 23 was not completed, enter "0" . . . . . 40 | .00 |

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FIRST NAME: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 400082000

**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 2010

## 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 | 100.00 |
| 2 | Enter amounts included in U.S. Schedule D, line 9, col. f | 200.00 |
| 3 | Enter amounts included in U.S. Schedule D, line 11, col. f | .00 |
| 4 | Enter amounts included in U.S. Schedule D, line 12, col. f | 400.00 |
| 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 | 300.00 |
| 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 | 1,000.00 |
| 7 | Carryover losses from prior years (from 2009 Schedule D, line 22) | .00 |
| 8 | Combine lines 1 through 7 | 2,000.00 |
| 9 | Differences, if any. **See instructions** | .00 |
| 10 | Adjusted capital gains and losses. **See instructions** | 2,000.00 |
| 11 | Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11 | .00 |
| 12 | Subtotal. Subtract line 11 from line 10. **See instructions** | 2,000.00 |
| 13 | Capital losses applied against capital gains. See instructions | .00 |
| 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 | 2,000.00 |
| 15 | Long-term capital losses applied against interest and dividends (from worksheet in instructions) | .00 |
| 16 | Subtotal. Combine line 14 and line 15. See instructions | 2,000.00 |
| 17 | Allowable deductions from your trade or business (from Schedule C-2). **See instructions** | .00 |
| 18 | Subtotal. Subtract line 17 from line 16. Not less than "0" ► | 2,000.00 |
| 19 | Excess exemptions **(from worksheet in instructions)**, only if single, head of household or married filing jointly | .00 |
| 20 | Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0" ► | 2,000.00 |
| 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 ► | 117.00 |
| 22 | Available losses for carryover. Enter the amount from Schedule D, line 16, only if it is a loss | .00 |

FIRST NAME: ELL | M.I.: S | LAST NAME: BURY | SOCIAL SECURITY NUMBER: 400082000

**Note:** If claiming other credits on Form 1, line 29 or Form 1-NR/PY, lines 33 or 34, you **must** complete and enclose Schedule Z with your return.

## Schedule Z Other Credits.

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

**2010**

### Part 1. Credits

| | | |
|---|---|---|
| 1 | Lead Paint (you **must** enclose Schedule LP). Not less than "0" ► 1 | 0 0 |
| 2 | Economic Opportunity Area (you **must** enclose Schedule EOAC). Not less than "0" ► 2 | 0 0 |
| 3 | Septic (you **must** enclose Schedule SC). Not less than "0" ► 3 | 0 0 |
| 4 | Brownfields. Not less than "0" Certificate number ► 2030B71736 ► 4 | 50 0 0 |
| 5 | Low-Income Housing. Not less than "0" Building identification number ► ► 5 | 0 0 |
| 6 | Historic Rehabilitation. Not less than "0" Certificate number ► ► 6 | 0 0 |
| 7 | Film Incentive. Not less than "0" Certificate number ► ► 7 | 0 0 |
| 8 | Medical Device. Not less than "0" Certificate number ► ► 8 | 0 0 |
| 9 | Add lines 1 through 8. Not less than "0". Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 33. Part-year residents, also complete lines 10 through 12, if applicable. Full-year residents, also complete lines 10 through 13 ... 9 | 50 0 0 |

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

| | | |
|---|---|---|
| 10 | Income tax paid to another state or jurisdiction. Not less than "0" ► 10 | 488 0 0 |
| | Enter two-letter state or jurisdictional postal code. . . ► NY, CA, TX | |
| 11 | Solar and wind energy (you **must** enclose Schedule EC). Not less than "0" ► 11 | 0 0 |

### Part 3. Totals

| | | |
|---|---|---|
| 12 | Add lines 10 and 11. Not less than "0". Part-year residents, enter the result here and on Form 1-NR/PY, line 34 ... 12 | 488 0 0 |
| 13 | Full-year residents only. Add lines 9 and 12. Not less than "0". Enter the result here and on Form 1, line 29 ... 13 | 0 0 |

## Schedule RF Other Refundable Credits

| | | |
|---|---|---|
| 1 | Refundable film credit (you **must** enclose Schedule RFC) ► 1 | 0 0 |
| 2 | Refundable dairy credit. Enter certificate number ► (see instructions) ► 2 | 0 0 |
| 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 | 0 0 |

FIRST NAME: ELL | M.I.: S | 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, 2011 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. 2010

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX): 2 YAWKEY WAY | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: BOSTON | STATE: MA | ZIP + 4: 021230132

| | | |
|---|---|---|
| 1 | Living quarters status during 2010: ► ● Homeowner<br>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 instructions)<br>**Note:** If you moved during the year, see reverse. | |
| 2 | Homeowners only, enter assessed value of principal residence as of January 1, 2010. If over $764,000, you do not qualify for this credit. See instructions ► 2 | 650000 00 |
| | **Income calculation** | |
| 3 | Massachusetts adjusted gross income (from line 19 of Schedule CB, line 3 worksheet on reverse) . . . 3 | 64690 00 |
| 4 | Total Social Security benefits (see instructions) . . . 4 | 2220 00 |
| 5 | Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return . . . 5 | 588 00 |
| 6 | Miscellaneous income, including cash public assistance . . . 6 | 00 |
| 7 | Massachusetts total income. Add lines 3 through 6 . . . ► 7 | 65500 00 |
| 8 | Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) . . . 8 | 6900 00 |
| 9 | Qualifying income. Subtract line 8 from line 7 . . . ► 9<br>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**. | 58600 00 |
| | **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 2010 for your principal residence. See instructions . . . 10 | 6100 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 | 6000 00 |
| 13 | Enter 50% (.50) of water and sewer use charges paid in 2010 (see instructions) . . . 13 | 260 00 |
| 14 | Add lines 12 and 13 . . . 14 | 6260 00 |
| 15 | Income threshold. Multiply line 9 by 10% (.10) . . . 15 | 5860 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 $970 here and on Form 1, line 41 or Form 1-NR/PY, line 46 . . . ► 17 | 400 00 |
| 18 | Enter total amount of rent paid for your principal residence in 2010 : a. 00 ÷ 4 = . . . 18<br>Landlord's name and address _____ | 00 |
| 19 | Income threshold. Multiply line 9 by 10% (.10) . . . 19 | 00 |
| 20 | Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit . . . 20 | 00 |
| 21 | Enter the lesser of line 20 or $970 here and on Form 1, line 41 or Form 1-NR/PY, line 46 . . . ► 21 | 00 |