

Test #2

Test Due



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 2012

Form fields for taxpayer and spouse information: FIRST NAME (ELL), M.I. (S), LAST NAME (BURY), SOCIAL SECURITY NUMBER (400082000), ADDRESS (2 YAWKEY WAY APT 7 BOSTON MA 02123 0132)

State Election Campaign Fund, veteran status, and filing status options (Nonresident, Part-year resident, etc.)

1 FILING STATUS: Single, Married filing joint return, Married filing separate return, Head of household

2 PART-YEAR RESIDENTS ONLY: Dates as Massachusetts resident: From 07012012 To 12312012 Total days 183 + 365 = 5014

3 TOTAL INCOME: 6240100

4 EXEMPTIONS: Personal exemptions (880000), Number of dependents (400000), Age 65 or over before 2013 (70000), Blindness (220000), Medical/Dental (69500), Adoption (60500), TOTAL EXEMPTIONS (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.

5 Wages, salaries, tips and other employee compensation (6000000)
6 Taxable pensions and annuities (300000)

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.

Signatures and dates: Taxpayer (Ell Bury), Spouse (Anne Bury), Preparer (JOE SMITH), Date (2/2/13)

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

DRAFT AS OF SEPTEMBER 21, 2012 (SUBJECT TO CHANGE)



SOCIAL SECURITY NUMBER

400082000

7 a. ▶ 21700 - b. ▶ 20000 a - b = 7 1700
Massachusetts bank interest Exemption amount

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

▼ 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 F) ▶ 8 100000000

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 5.25% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 6240100

13 NONRESIDENT APPOINTMENT 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 00

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

DRAFT AS OF AUGUST 3, 2012 (SUBJECT TO CHANGE)

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 5.25% 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 13. 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 158100



FIRST NAME

M.I. LAST NAME

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S BURY

400082000

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 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, 2012, 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 2012: a. ▶ 00 ÷ 2 = ▶ 18 00

Nonresidents, during 2012 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 17 (enclose Schedule Y) ▶ 19 41900

20 TOTAL DEDUCTIONS. Add lines 15 through 19. ▶ 20 520500

21 5.25% 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 852400

23 5.25% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0." ▶ 23 4867200

24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) ▶ 24 131300

25 TOTAL TAXABLE 5.25% INCOME. Add lines 23 and 24. ▶ 25 4998500

26 TAX ON 5.25% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .0525. Note: If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 21 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 x .12 = ▶ 27 400

28 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than "0." Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ 28 11700

29 Credit recapture amount (enclose Schedule H-2; see instructions). ▶ BC EOA LIH HR ▶ 29 500

30 Additional tax on installment sale (see instructions) ▶ 30 2000

31 If you qualify for No Tax Status, fill in oval and enter "0" on line 32. Complete Schedule NTS-L-NR/PY ▶ 31

32 TOTAL INCOME TAX. Add lines 26 through 30. ▶ 32 307000

CREDITS

33 Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY ▶ 33 00

34 Credits from Schedule Z, line 9 (enclose Schedule Z). ▶ 34 5000

35 Credits from Schedule Z, line 12 (part-year residents only; enclose Schedule Z). ▶ 35 48800

36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than "0" ▶ 36 253200



SOCIAL SECURITY NUMBER

4 0 0 0 8 2 0 0 0

2012 FORM 1-NR/PY  
PAGE 4

<b>37</b>	Voluntary fund contributions:				
	a. Endangered Wildlife Conservation ▶ 37a	1100	d. Massachusetts U.S. Olympic . . . . . ▶ 37d	1400	
	b. Organ Transplant . . . . . ▶ 37b	2000	e. Mass. Military Family Relief . . . . . ▶ 37e	800	
	c. Massachusetts AIDS . . . . . ▶ 37b	500	f. Homeless Animal Prevention And Care ▶ 37f	700	
	Total. Add lines 37a through 37f . . . . . ▶ 37			6500	
<b>38</b>	Use tax due on out-of-state purchases (from worksheet). If no use tax due enter "0" . . . . . ▶ 38			1700	
<b>39</b>	Health Care penalty for certain part-year residents (from worksheet; be sure to <b>enclose</b> Schedule HC):				
	a. You ▶ 00	b. Spouse ▶ 00	a + b = . . . . . ▶ 39	00	
<b>40</b>	<b>INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.</b> Add lines 36–39 . . . . . ▶ 40			261400	
<b>41</b>	Massachusetts income tax withheld ( <b>enclose</b> all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R, PWH-WA and LOA) . . . . . ▶ 41			40900	
<b>42</b>	2011 overpayment applied to your 2012 estimated tax (from 2011 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2011 refund) . . . . . ▶ 42			2000	
<b>43</b>	2012 Massachusetts estimated tax payments ( <b>do not include amount in line 42</b> ) . . . . . ▶ 43			10000	
<b>44</b>	Payments made with extension . . . . . ▶ 44			00	
<b>45</b>	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	
<b>46</b>	Senior Circuit Breaker Credit (part-year residents only; <b>enclose</b> Schedule CB) . . . . . ▶ 46			40000	
<b>47</b>	Other refundable credits from Schedule RF, line 4 ( <b>enclose</b> Schedule RF) . . . . . ▶ 47			00	
<b>48</b>	<b>TOTAL.</b> Add lines 41 through 47 . . . . . ▶ 48			100300	
<b>49</b>	<b>OVERPAYMENT.</b> If line 40 is <b>smaller</b> than line 48, subtract line 40 from line 48. If line 40 is <b>larger</b> than line 48, go to line 52. If line 40 and line 48 are equal, enter "0" in line 51 . . . . . ▶ 49			00	
<b>50</b>	Amount of overpayment you want <b>APPLIED to your 2013 ESTIMATED TAX</b> . . . . . ▶ 50			00	
<b>51</b>	<b>THIS IS YOUR REFUND.</b> Subtract line 50 from line 49. Mail to: <b>Massachusetts DOR, PO Box 7000, Boston, MA 02204</b> . . . . . ▶ 51			00	
	<b>Direct Deposit of Refund.</b> See instructions. Type of account (you must select one): ▶ <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	▶ <input type="checkbox"/> Routing number (first two digits must be 01–12 or 21–32) Account number				
<b>52</b>	<b>TAX DUE.</b> Subtract line 48 from line 40. <b>Pay online at <a href="http://www.mass.gov/dor">www.mass.gov/dor</a></b> , or use Form PV . . . . . ▶ 52			161100	
	<b>Pay in full.</b> Write <b>Social Security number(s)</b> on lower left corner of check and <b>be sure to sign check.</b> Make payable to <b>Commonwealth of Massachusetts.</b> Mail to: <b>Massachusetts DOR, PO Box 7003, Boston, MA 02204.</b>				
	Add to total in line 52, if applicable:				
	Interest ▶ 00	Penalty ▶ 00	M-2210 amount ▶ 00		
			▶ <input type="checkbox"/> Exception. Enclose Form M-2210		

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



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

4 0 0 0 8 2 0 0 0

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

2012

#### 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	150200
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	2800
3	Other interest and dividends not included above (enclose statement) ... 3	00
4	Total interest and dividends. Add lines 1, 2 and 3 ... 4	153000
5	Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) ... 5	21700
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	131300
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	131300

#### 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 through 5, col. h) ... 10	3700
11	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 12) ... 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	3700
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	3700
16	Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) ... 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 2011 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	3700
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

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

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 2013. 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				1313	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				1313	00
32	Long-term losses applied against interest and dividends (from worksheet)	32					00
33	Adjusted interest and dividends. Subtract line 32 from line 31	33				1313	00
34	Enter the amount from line 28	34				37	00

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AUGUST 3, 2012  
(SUBJECT TO CHANGE)

**PART 4. TAXABLE INTEREST, DIVIDENDS AND CERTAIN CAPITAL GAINS**

35	Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34	35				1350	00
36	Excess exemptions (from worksheet), 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				1350	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				1313	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 2013. Enter amount from line 23. If line 23 was not completed, enter "0"	40					00







FIRST NAME

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You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2013 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.

2012

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 2012:  Homeowner. Multi-use or multi-family property (see instructions)  Yes  No  
 Note: If you moved during the year, see reverse.  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)
- 2 Homeowners only, enter assessed value of principal residence as of January 1, 2012. If over \$729,000, you do not qualify for this credit. See instructions ... 2 650 000 00

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) ... 3 696 900 0
  - 4 Total Social Security benefits (see instructions) ... 4 222 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 6550 00 0
  - 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. **DRAFT AS OF AUGUST 3, 2012** ... 9 5860 00 0
- You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$52,000; or you are filing as "Head of household," and line 9 is greater than \$65,000; or you are filing as "Married filing jointly," and line 9 is greater than \$78,000.

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 2012 for your principal residence (see instructions) ... 10 610 00 0
- 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 ... 12 600 00 0
- 13 Enter 50% (.50) of water and sewer use charges paid in 2012. ... 13 260 00
- 14 Add lines 12 and 13 ... 14 626 00 0
- 15 Income threshold. Multiply line 9 by 10% (.10) ... 15 586 00 0
- 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 \$980 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 2012: a. 00 ÷ 4 = ... 18 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 \$980 here and on Form 1, line 41 or Form 1-NR/PY, line 46 ... 21 00



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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

2012

Table with 23 rows for capital gains and losses. Includes columns for line number, description, and amount. Handwritten amounts are present in the rightmost column. A watermark 'DRAFT AS OF AUGUST 3, 2012' is visible across the middle of the table.



SOCIAL SECURITY NUMBER

400082000

2012

**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 07041993

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 07041993

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 07041993

4. FIRST NAME NO NAME 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 01012003

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

DRAFT AS OF AUGUST 3, 2012 (SUBJECT TO CHANGE)



2012

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 ELL S BURY Social Security number 400082000

Type of real estate RENTAL Street address 2 B ST City/town BOSTON State MA Zip 021230017

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

DRAFT AS OF  
AUGUST 3, 2012  
(SUBJECT TO CHANGE)

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 21.	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 22.	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?  Yes  No



2012

Massachusetts  
Department of  
Revenue



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

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 4000 82 000  
 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.)	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	(-11990)
8	Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	-9990
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
13	Check if any amount of this investment not at risk <input type="checkbox"/>		

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2012

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 400082 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 5.25% 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	

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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>-92000</u>
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# Schedule E Reconciliation Total Supplemental Income and (Loss)

2012

**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.

### Income

		Total
1 Rents received .....	1	1000
2 Royalties received .....	2	

### Expenses

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

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(SUBJECT TO CHANGE)



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	3000
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
36 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**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.

37 Passive deduction or (loss) allowed. (Enter as positive amount.)	37	
38 Passive income	38	
39 Non-passive deduction or (loss). (Enter as positive amount.)	39	
40 Non-passive other income	40	
41 Add lines 38 and 40	41	
42 Add lines 37 and 39	42	( )
43 Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.)	43	
44 Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 43	44	
45 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 44 from line 43	45	
46 Interest (other than from Massachusetts banks) and dividends if included in line 45	46	
47 Adjustments to 5.25% income	47	
48 Subtotal. Combine lines 46 and 47	48	
49 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 48 from 45. (Enter loss as negative amount.)	49	

**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).

50 Excess inclusion	50	
51 Taxable income or net (loss). (Enter loss as negative amount.)	51	
52 Income	52	
53 Combine lines 51 and 52. (Enter loss as negative amount.)	53	

**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.

54 Net farm rental income or (loss). (Enter loss as negative amount.)	54	-920000
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**Summary**

55 Income or (loss). Combine lines 24, 35, 49, 53 and 54. (Enter loss as negative amount.)	55	-999999
56 Massachusetts differences. Enclose statement.	56	-50000
57 Abandoned building renovation deduction	57	
58 Total income or (loss). Combine lines 55, 56 and 57. (Enter loss as negative amount.) Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9.	58	-999999



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

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

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

2012

1 a. Date of birth 04051952 b. Spouse's date of birth 05061943 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). 6240100

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. 3a You: Full-year MCC Part-year MCC No MCC/None 3b Spouse: Full-year MCC Part-year MCC No MCC/None

Note: See instructions if, during 2012, 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 2012, 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). 4e You Spouse Note: Health Safety Net is not considered insurance or minimum creditable coverage.

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)

PUFFS

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

999010796

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)

999011796

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. 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)

999012796

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)

999013796

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 2012, 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

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

4 00 082000

Uninsured for All or Part of 2012

6 Was your income in 2012 at or below 150% of the federal poverty level (see worksheet)? ▶ 6  Yes  No

If you answer Yes, you are not subject to a penalty in 2012. 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 2012, 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 2012. 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 2012, 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:	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>									
SPOUSE:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>									

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 2012. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

DRAFT AS OF AUGUST 3, 2012 (SUBJECT TO CHANGE)

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 2012 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 2012 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

MA200713

SPOUSE'S CERTIFICATE NUMBER

MA219992

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



COMPLETE SCHEDULE HC-CS  
TO REPORT ADDITIONAL  
INSURANCE COMPANIES

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

Schedule HC-CS Health Care Information Continuation Sheet

2012

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)

999018077

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)

999010003

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

DRAFT 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

AUGUST 3, 2012  
(SUBJECT TO CHANGE)



2014 Schedule INC

AREA RESERVED FOR 2-D BARCODE

ELL

S BURY

400082000

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
99 9999911	196	25000	1400		W2
99 9999322	213	35000		1581	W2
99 9999333		300			1099R
99 9999334		160			1099R
99 9999555		923			1099R
99 9999666		217			1099R
99 9999123		1285			1099R
99 9999321		28			1099R

TOTALS	409	62913	1400	1581	
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FIRST NAME

ELL

M.I. LAST NAME

S 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.*

2012

1	Alimony received (from U.S. return) (full- and part-year residents only; see instructions) . . . . . ▶ 1	30000
2	Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) . . . . . ▶ 2	10000
3	<b>Other gambling winnings</b> (sources other than Massachusetts state lottery). <b>Not less than "0"</b> . . . ▶ 3 <b>Note:</b> Gambling losses are not deductible under Massachusetts law. <b>Do not</b> report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.	40000
4	Fees and other 5.25% income. <b>Not less than "0"</b> . . . . . ▶ 4	20000
5	Total other 5.25% income. Add lines 1 through 4. <b>Not less than "0."</b> Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 . . . . . ▶ 5	100000

### 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). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) . . . . . ▶ 1	2000
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	1000
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	1900
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 <input type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F <input checked="" type="radio"/> Income exempt under U.S. tax treaty	2200
5	Moving expenses . . . . . ▶ 5	4000
6	Medical savings account deduction . . . . . ▶ 6	00
7	Self-employed health insurance deduction (see instructions) . . . . . ▶ 7	9800
8	Health savings accounts deduction . . . . . ▶ 8	5200
9	<input type="radio"/> Certain qualified deductions from U.S. Form 1040 (see instructions) <input type="radio"/> 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) . . . . . ▶ 11	2700
12	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) . . . . . ▶ 12	3000
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	2600
14	Claim of right deduction . . . . . ▶ 14	00
15	Commuter deduction (from worksheet) . . . . . <i>WAS 5</i> ▶ 15	7500
16	Human organ donation deduction ( <b>full-year residents only</b> ; see instructions) . . . . . <i>WAS 70</i> ▶ 16	00
17	Total other deductions. Add lines 1 through 16. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 . . . . . ▶ 17	41900

