

Test #2



YOU MUST COMPLETE AND
ENCLOSE SCHEDULE HC.
FILL OUT IN BLACK INK.

FILE YOUR RETURN ELEC-
TRONICALLY FOR A FASTER
REFUND. GO TO MASS.GOV/DOR
FOR MORE INFORMATION.

Massachusetts Department of Revenue

Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return

2017

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

SPOUSE'S FIRST NAME

M.I. LAST NAME

SPOUSE'S SOCIAL SECURITY NUMBER

ANNE

BURY

400082100

MAILING ADDRESS (no. & street, apt./suite/postal box). If you have a foreign address, also complete line below.

CITY/TOWN

STATE

ZIP

2 YAWKEY WAY APT 7 BOSTON

MA 02123 0132

FOREIGN PROVINCE/STATE/COUNTRY

FOREIGN COUNTRY (OR COUNTRY CODE)

FOREIGN POSTAL CODE

Fill in if (see instructions):

☒ Original return

☐ Amended return

☐ Amended return due to federal change

State Election Campaign Fund (this contribution will not change your tax or reduce your refund)

☒ \$1 Taxpayer

☐ \$1 Spouse

Total \$ 1

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle

☒ Taxpayer

☐ Spouse

Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions

☐ Taxpayer

☐ Spouse

Fill in if under age 18. See instructions

☐ Taxpayer

☐ Spouse

Fill in if name or address has changed since 2016

Fill in if noncustodial parent

Fill in if filing Schedule TDS. See instructions

Fill in one only. See instructions:

☐ Nonresident

☒ Part-year resident

☐ Filing as both nonresident and part-year resident

☐ Nonresident composite return

a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7)

IF A LOSS, MARK AN X IN BOX

62401.00

b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10)

62660.00

1 FILING STATUS. Fill in one only.

☐ Single

☒ Married filing joint return (both must sign return)

☐ Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)

☐ Head of household. See instructions

☐ You are a custodial parent who has released claim to exemption for child(ren)

2 PART-YEAR RESIDENTS ONLY

Dates as Massachusetts resident

from

07012017

to

12312017

3 Total days as Massachusetts resident

183

+ 365 = 3

5014

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

Ell S. Bury

DATE

02022018

SPOUSE'S SIGNATURE

Anne Bury

DATE

02022018

Be sure to include state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding.)



2017 FORM 1-NR/PY, PAGE 2
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

ELL

M.I. LAST NAME

S BURY

TAXPAYER'S SOCIAL SECURITY NUMBER

400082000

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

8800 00

b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total 4 x \$1,000 = 4b

4000 00

c. Age 65 or over before 2018 ☐ You ☒ Spouse Total 1 x \$ 700 = 4c

700 00

d. Blindness ☐ You ☒ Spouse Total 1 x \$2,200 = 4d

2200 00

e. Medical/dental (from U.S. Schedule A, line 4) 4e

695 00

f. Adoption. See instructions 4f

605 00

g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a. 4g

17000 00

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

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

60000 00

6 Taxable pensions and annuities. See instructions 6

300 00

7 a. 217 00 b. 200 00 a - b (not less than "0") = 7

17 00

Massachusetts bank interest

Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.

8 a. 1000 000 00 b. 00 00 a + b = 8

1000 000 00

Business/profession income/loss

Farming income/loss

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 9

999999 00

10 a. Unemployment compensation. See instructions 10a

160 00

b. Massachusetts state lottery winnings 10b

923 00

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

1000 00

12 TOTAL 5.1% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 12

62401 00

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

Basis: ☐ Working days ☐ Miles ☐ Sales ☐ Other

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

00

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

00

c. Total working days. Add lines 13a and 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 Massachusetts wages as shown on Form W-2. 13f

00

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above 13g

00



2017 FORM 1-NR/PY, PAGE 3
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL

S Bury

400082000

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 5.1% income (from line 12). **Not less than "0"**14a 00
- b. Interest income. Smaller of line 7a or 7b14b 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 through 14c14d 00
- e. Non-Massachusetts source income. **Not less than "0."** See instructions14e 00
- f. Total income. Add lines 14d and line 14e. See instructions14f 00
- g. Deduction and exemption ratio. Divide line 14d by line 14f14g 00

DEDUCTIONS. Amounts entered in line 15 must be related to Massachusetts income reported on this return.

- 15** a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000**15a 1,400.00
- b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000.**15b 1,581.00
- 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 dependent(s) age 65 or over (not you or your spouse) as of December 31, 2017, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).
- a. **Not more than two** ☒ $\times \$3,600 =$ b. 3600.00 **Part-year residents** multiply line 17b by line 3. 1,805.00
- Nonresidents** multiply line 17b by line 14g17 1,805.00

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

- a. Total Massachusetts rent paid in 2017 00 + 2 = 18 00
- Nonresidents, during 2017 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 18. **Enclose** Schedule Y19 419.00
- 20 TOTAL DEDUCTIONS.** Add lines 15 through 1920 5,205.00

21 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than "0"**21 57,196.00

- 22** a. Total exemption amount (from line 4g) 17,000.00
- Part-year residents** multiply line 22a by line 3. **Nonresidents** multiply line 22a by line 14g22 8,524.00

23 5.1% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. **Not less than "0."** If line 21 is less than line 22, see instructions.23 48,672.00

24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. **Not less than "0."** **Enclose** Schedule B24 1,313.00

25 TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 2425 49,985.00

26 TAX ON 5.1% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .051.
Note: If choosing the optional 5.85% tax rate, fill in oval ☒ and see instructions26 2,924.00



2017 FORM 1-NR/PY, PAGE 4
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL S BURY

400082000

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 22). Not less than "0." Enclose Schedule D.

If filing Schedule 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 and see instructions ☐

11700

29 Credit recapture amount. Enclose Credit Recapture Schedule. See instructions. .29

500

30 Additional tax on installment sales. See instructions. .30

2000

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

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

307000

CREDITS

33 Limited Income Credit. Enclose Schedule NTS-L-NR/PY. .33

00

34 Income tax paid to another state or jurisdiction (part-year residents only; from worksheet). Enclose Schedule OJC . .34

48800

35 Other credits (from Credit Manager Schedule) . .35

5000

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

253200

37 Voluntary fund contributions.

DRAFT AS OF NOVEMBER 1, 2017
SUBJECT TO CHANGE

a. Endangered Wildlife Conservation37a

1100

b. Organ Transplant37b

2000

c. Massachusetts AIDS37c

500

d. Massachusetts U.S. Olympic37d

1400

e. Massachusetts Military Family Relief37e

800

f. Homeless Animal Prevention And Care37f

700

Total. Add lines 37a through 37f37

6500

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)38

1700

39 Health Care penalty for certain part-year residents. Not less than "0" (from worksheet). Enclose Schedule HC.

a. You 00 b. Spouse 00 c. Federal healthcare penalty 00

Total a + b - c = 39

00

40 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 3940

261400



2017 FORM 1-NR/PY, PAGE 5
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

- 41 Massachusetts income tax withheld. **Enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable. .41
- 42 2016 overpayment applied to your 2017 estimated tax (from 2016 Form 1, line 46 or Form 1-NR/PY, line 50). **Do not enter 2016 refund.** .42
- 43 2017 Massachusetts estimated tax payments. **Do not include line 42 amount.** .43
- 44 Payments made with extension .44
- 45 Payment with original return. Use only if amending a return .45
- 46 Earned Income Credit. a. Number of qualifying children **1**

40900

2000

6100

00

00

b. Amount from U.S. return **98000** × .23 = c. **22500**

Part-year residents only multiply line 46c by line 3. Nonresidents **do not** qualify. See instructions. .46

Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in oval if you qualify for this exception ☐

11300

- 47 Senior Circuit Breaker Credit (part-year residents only). **Enclose** Schedule CB .47

40000

- 48 Other refundable credits (from Credit Manager Schedule) .48

00

- 49 **TOTAL.** Add lines 41 through 48. .49

100300

- 50 **OVERPAYMENT.** If line 40 is **smaller** than line 49, subtract line 40 from line 49. If line 40 is **larger** than line 49, go to line 53. If line 40 and line 49 are equal, enter "0" in line 52. .50

00

- 51 Amount of overpayment you want **APPLIED to your 2018 ESTIMATED TAX.** .51

00

- 52 **THIS IS YOUR REFUND.** Subtract line 51 from line 50. .52

Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.**

Direct deposit of refund. See instructions.

Type of account (select one): ☐ Checking ☐ Savings

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

Account number

REFUND 00

- 53 **TAX DUE.** Subtract line 49 from line 40. **Pay in full online at mass.gov/masstaxconnect.** .53

161100

Or pay by mail. Make check payable to **Commonwealth of Massachusetts.** Write **Social Security number(s)** in memo section of check and **be sure to sign check.** Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 53, if applicable:

Interest

00

Penalty

00

M-2210 amount

00

☐ Exception. **Enclose** Form M-2210.

PRINT PAID PREPARER'S NAME

JOE SMITH

PAID PREPARER'S SSN or PTIN

410/00/1000

PAID PREPARER'S PHONE

(617) 100999

DATE

02/02/2018

PAID PREPARER'S SIGNATURE

Joe Smith

PAID PREPARER'S EIN

411268369

Fill in if self-employed ☒

May DOR discuss this return with the preparer? ☒ Yes ☐ No

I do not want my preparer to file my return electronically ☒

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).
FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.



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

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S 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.

2017

1 a. Date of birth 04051957 b. Spouse's date of birth 05061948 c. Family size. See instructions 6

2 Federal adjusted gross income (required information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions 2 ☒ 62401.00

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). See Form MA 1099-HC from your insurer or Schedule HC instructions. **You must fill in an oval.**

a. You ☐ Full-year MCC ☒ Part-year MCC ☐ No MCC/None
b. Spouse ☐ Full-year MCC ☒ Part-year MCC ☐ No MCC/None

If you filled in "Full-year MCC" or "Part-year MCC," 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 2017, as shown on Form MA 1099-HC. **Check all that apply.**

a. Private insurance, including ConnectorCare. Complete lines 4f and/or 4g below 4a ☒ You ☒ Spouse
b. MassHealth. Fill in oval(s) and go to line 5 4b ☐ You ☐ Spouse
c. Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5 4c ☐ You ☐ Spouse
d. U.S. military (including Veteran's Administration and Tri-Care). Fill in oval(s) and go to line 5 4d ☐ You ☐ Spouse
e. Other government program. Enter program name(s) only in lines 4f and/or 4g below 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)

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)

91234076312345676

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

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

066321

5 Skip the remainder of this schedule and continue completing your return if you had health insurance that met MCC requirements for the full year, including private insurance, MassHealth or ConnectorCare; **or** if, at any point during 2017, you had Medicare (including supplement or replacement plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance.

You must complete and enclose this Schedule HC with your return.



2017 SCHEDULE HC, PAGE 2
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL

SBury

400082000

Schedule HC Uninsured for All or Part of 2017.

Do not complete if you are not subject to a penalty.

- 6 Was your income in 2017 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 2017. 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 2017, 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 2017. 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 2017, 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Spouse:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input 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 2017. **You are not subject to a penalty in 2017. Skip the remainder of this schedule and complete your tax return.**

Schedule HC Religious Exemption and Certificate of Exemption

Do not complete if you are not subject to a penalty.

- 8 a. **Religious exemption.** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely-held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance?

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 2017 tax year?

8b. You ☐ Yes ☐ No
Spouse ☐ Yes ☐ No

If you answer **No** to line 8b, **you are not subject to a penalty in 2017. 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 Massachusetts Health Connector for the 2017 tax year?

9. You ☒ Yes ☐ No
Spouse ☒ Yes ☐ No

Note: If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2017, issued by the Federal Health Insurance Marketplace, do not enter that information in line 9.

If you answer **Yes**, enter the certificate number below, **you are not subject to a penalty in 2017. 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 MASSACHUSETTS CERTIFICATE NUMBER

SPOUSE'S MASSACHUSETTS CERTIFICATE NUMBER

MA 300777

MA 319999

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



COMPLETE SCHEDULE HC-CS
TO REPORT ADDITIONAL
INSURANCE COMPANIES

FIRST NAME

M.I. LAST NAME

ELL

S BURY

SOCIAL SECURITY NUMBER

400082000

Schedule HC-CS Health Care Information Continuation Sheet

2017

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)

NO NAME 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)

508123

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

VINEYARD HEALTH SYSTEMS

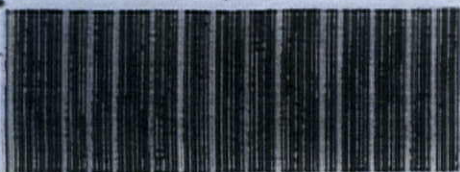
FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

999998881

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

V0976

DRAFT AS OF SEPTEMBER 18



Schedule INC XXXXXXXXXX

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

XXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXX



SOCIAL SECURITY NUMBER

400082000

Schedule DI Dependent Information. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2017**

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 41 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 M.I. LAST NAME
PAT Bury
RELATIONSHIP TO TAXPAYER IS DEPENDENT / QUALIFYING CHILD FOR EARNED INCOME CREDIT?
SON ☐ Yes

2. FIRST NAME M.I. LAST NAME
Chris Bury
RELATIONSHIP TO TAXPAYER IS DEPENDENT / QUALIFYING CHILD FOR EARNED INCOME CREDIT?
SON ☐ Yes

3. FIRST NAME M.I. LAST NAME
AL Bury
RELATIONSHIP TO TAXPAYER IS DEPENDENT / QUALIFYING CHILD FOR EARNED INCOME CREDIT?
SON ☐ Yes

4. FIRST NAME M.I. LAST NAME
NONAM Bury
RELATIONSHIP TO TAXPAYER IS DEPENDENT / QUALIFYING CHILD FOR EARNED INCOME CREDIT?
SON ☒ Yes

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

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

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

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

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

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

1. SOCIAL SECURITY NUMBER
400082004
DATE OF BIRTH
07041998

2. SOCIAL SECURITY NUMBER
400082003
DATE OF BIRTH
07041998

3. SOCIAL SECURITY NUMBER
400082002
DATE OF BIRTH
07041998

4. SOCIAL SECURITY NUMBER
400082001
DATE OF BIRTH
01012008

5. SOCIAL SECURITY NUMBER
DATE OF BIRTH
MMDDYYYY

6. SOCIAL SECURITY NUMBER
DATE OF BIRTH
MMDDYYYY

7. SOCIAL SECURITY NUMBER
DATE OF BIRTH
MMDDYYYY

8. SOCIAL SECURITY NUMBER
DATE OF BIRTH
MMDDYYYY

9. SOCIAL SECURITY NUMBER
DATE OF BIRTH
MMDDYYYY

10. SOCIAL SECURITY NUMBER
DATE OF BIRTH
MMDDYYYY



FIRST NAME

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400-082000

Schedule X Other Income. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2017**

- | | | | | | | | | |
|---|---|-----|--|--|--|--|------|----|
| 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) | ▶ 2 | | | | | 100 | 00 |
| 3 | Other gambling winnings (sources other than Massachusetts state lottery). Not less than "0" . . . ▶ 3 | | | | | | 400 | 00 |
| Note: Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. Do not report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b. | | | | | | | | |
| 4 | Fees and other 5.1% income. Not less than "0" | ▶ 4 | | | | | 200 | 00 |
| 5 | Total other 5.1% 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). (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 | | | | | 22 | 00 |
| | | | <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 | | | | | |
| 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 | <input type="radio"/> Certain qualified deductions from U.S. Form 1040 (see instructions) | ▶ 9 | | | | | | 00 |
| | | | <input type="radio"/> Certain business expenses from U.S. Form 1040 (see instructions) | | | | | |
| 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 (full-year residents only; from worksheet) | ▶ 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) | ▶ 15 | | | | | 24 | 00 |
| 16 | Human organ donation deduction (full-year residents only ; see instructions) | ▶ 16 | | | | | | 00 |
| 17 | Certain gambling losses (see instructions) | ▶ 17 | | | | | 51 | 00 |
| 18 | Prepaid tuition or college savings program deduction (see instructions) | ▶ 18 | | | | | | 00 |
| 19 | Total other deductions. Add lines 1 through 18. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 | ▶ 19 | | | | | 419 | 00 |



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

2017

FIRST NAME ELL M.I. S LAST NAME BURY
BUSINESS NAME PETITE PAULAS PRETTY N PINK
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE DRESS MAKER
ADDRESS 7 BROWNE BLVD
CITY/TOWN/POST OFFICE GREENBORO STATE MA ZIP + 4 021160017

SOCIAL SECURITY NUMBER OF PROPRIETOR 400-08-2000
EMPLOYER IDENTIFICATION NUMBER (if any) 037-66-6123
PRINCIPAL BUSINESS CODE (from U.S. Schedule C) 315000
NUMBER OF EMPLOYEES 4
Accounting Method: ☒ Cash ☐ Accrual
☐ Other (specify) _____

Did you materially participate in the operation of this business during 2017? (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 2017? ☐ Yes ☒ No

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

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

1	a. Gross receipts or sales	<u>300001600</u>	▼ If showing a loss, mark an X in box at left
	b. Returns and allowances	<u>1600</u> a - b = 1	<input checked="" type="checkbox"/> <u>300000000</u>
2	Cost of goods sold and/or operations (Schedule C-1, line 8)	<u>100000000</u>	
3	Gross profit. Subtract line 2 from line 1	<u>200000000</u>	
4	Other income. Do not include interest income (other than from Mass. banks) and dividends	<u>500000000</u>	
5	Total income. Add line 3 and line 4	<u>700000000</u>	
6	Advertising	<u>6000</u>	
7	Bad debts from sales or services	<u>70000</u>	
8	Car and truck expenses	<u>16932000</u>	
9	Commissions and fees	<u>4000</u>	
10	Depletion	<u>78000</u>	
11	Depreciation and Section 179 deduction	<u>10000</u>	
12	Employee benefit programs (other than in line 17)	<u>900000000</u>	
13	Insurance (other than health)	<u>30000</u>	
14	Interest:		
	a. mortgage interest paid to financial institutions	<u>9270000</u>	
	b. other interest	<u>200000</u> a + b = 14	<u>9470000</u>
15	Legal and professional services	<u>99900</u>	
16	Office expense	<u>300100</u>	
17	Pension and profit-sharing plans	<u>80000000</u>	

18	Rent or lease: a. vehicles, machinery and equipment..... b. other business property	9000 5500	a + b = 18
19	Repairs and maintenance	985500	19
20	Supplies (not included on Schedule C-1)	20000000	20
21	Taxes and licenses	40000000	21
22	Travel	30000000	22
23	a. Total meals and entertainment	15000000	
	b. Enter 50% of 23a subject to limitations	75000000	a - b = 23
24	Utilities	12000000	24
25	Wages (before U.S. jobs credit)	40000000	25
26	Other expenses	10000000	26
27	Total expenses. Add lines 6 through 26	2000000000	27
28	Tentative profit or loss. Subtract line 27 from line 5	5000000000	28
29	Expenses for business use of your home	3010000000	29
30	Abandoned Building Renovation Deduction	9900000000	30
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	1000000000	31
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? <input type="radio"/> Yes <input checked="" type="radio"/> No. If Yes, see instructions.	00	32
33	If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.		33a. All investment at risk. 33b. Some investment is not at risk.

Schedule C-1 Cost of Goods Sold and/or Operations

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

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

1	Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) . . .	1	0000000000
2	a. Purchases		3000900000
	b. Items withdrawn for personal use	a - b = 2	3000000000
3	Cost of labor (do not include salary paid to yourself)	3	1999900000
4	Materials and supplies	4	2000000000
5	Other costs (enclose statement)	5	3980000000
6	Add lines 1 through 5.	6	9000000000
7	Inventory at end of year	7	8000000000
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2.	8	1000000000



Massachusetts Department of Revenue

Schedule E-1

Rental Real Estate and Royalty Income and (Loss)

2017

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	1 B ST				
City/Town	BOSTON	State	MA	Zip	02123 0017
Fill in one only: <input checked="" type="radio"/> Rental real estate <input type="radio"/> Royalty					

Income or (Loss) from Rental Real Estate and Royalties

Income

▼ Fill in oval if showing a loss

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
20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) and/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 Fill in if 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.



Massachusetts Department of Revenue

Schedule E-2

Partnership and S Corporation Income and (Loss)

2017

Form 1 and Form 1-NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations. Separate Schedule(s) E-2 must be filed for each individual entity.

Name	ELL S Bury	Social Security number	400 082 000
Name of entity	Betty And Wilmas Partnership	Federal Identification number	012 210 344
Fill in one only: <input type="radio"/> S corporations <input checked="" type="radio"/> Partnership			

Income or (Loss) from Partnerships and S Corporations

▼ Fill in oval if showing a loss

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	<input checked="" type="radio"/> 11990
8	Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 9999
12	Fill in if 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 9582) or unreimbursed partnership expenses		<input type="radio"/>
13	Fill in if any amount of this investment not at risk		<input type="radio"/>

DRAFT AS OF SEPTEMBER 18



Massachusetts Department of Revenue

Schedule E-3

Estate, Trust, REMIC and Farm Income and (Loss)

2017

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	<u>Ells Bury</u>	Social Security number	<u>400 082 000</u>
Name of entity	<u>LOST</u>	Federal Identification number	<u>011 022 030</u>
Fill in one only: <input type="radio"/> Estate/trust <input type="radio"/> REMIC <input checked="" type="radio"/> Farm			

Income or (Loss) from Estates and Trusts

▼ Fill in oval if showing a loss

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	<input type="radio"/>
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	<input type="radio"/>
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	<input type="radio"/>
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.1% 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	<input type="radio"/>

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	<input type="radio"/>
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	<input type="radio"/>

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	<input checked="" type="radio"/> <u>920 000</u>
----	--	----	---



Massachusetts Department of Revenue
Schedule E Reconciliation
Total Supplemental Income and (Loss)

2017

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

Social Security number

ELL S BURY

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

▼ Fill in oval if showing a loss

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) and/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	
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



Name

ELL S BURY

Social Security number

400 082 000

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.

▼ Fill in oval if showing a loss

25	Passive loss allowed. (Enter as positive amount.)	25	5000
26	Passive income	26	500
27	Non-passive loss. (Enter as positive amount.)	27	6000
28	Section 179 expense deduction. (Enter as positive amount.)	28	990
29	Non-passive income	29	1500
30	Combine lines 26 and 29.	30	2000
31	Combine lines 25, 27 and 28	31	11990
32	Partnership and S corporation income or loss. Combine lines 30 and 31	32	9990
33	Interest (other than from Massachusetts banks) and dividends if included in line 32	33	
34	Interest from Massachusetts banks if included in line 32	34	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.)	35	9999
36	Fill in if you are 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.		

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 5.1% 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	



Name

ELL S Bury

Social Security number

400 082 000

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.

▼ Fill in oval if showing a loss

54 Net farm rental income or (loss). (Enter loss as negative amount.) **54** ☒ 92000

Summary

55 Income or (loss). Combine lines 24, 35, 49, 53 and 54. (Enter loss as negative amount.) **55** ☒ 949,999

56 Massachusetts differences. Enclose statement **56** ☒ 50,000

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** ☒ 999,999

DRAFT AS OF SEPTEMBER 18



FIRST NAME

ELL

M.I. LAST NAME

S Bury

SOCIAL SECURITY NUMBER

400082000

Schedule B Interest, Dividends and Certain Capital Gains and Losses**2017****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 5.1% 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 2015 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

4 0 0 0 8 2 0 0 0

2017 SCHED. B, PAGE 2

21	Available short-term losses. Combine lines 19 and 20. See instructions	21	<input checked="" type="checkbox"/>							00
22	Short-term losses applied against long-term gains. See instructions	22								00
23	Short-term losses available for carryover in 2017. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4	23	<input checked="" type="checkbox"/>							00
24	Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions	24	<input checked="" type="checkbox"/>						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
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 2017. Enter amount from line 23. If line 23 was not completed, enter "0"	40	<input checked="" type="checkbox"/>							00



FIRST NAME

ELL

M.I. LAST NAME

S Bury

SOCIAL SECURITY NUMBER

400 082 000

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 mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles**2017****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, lines 8a and 8b, col. h.	1	<input checked="" type="checkbox"/>					100	00
2	Enter amounts included in U.S. Schedule D, line 9, col. h.	2	<input checked="" type="checkbox"/>					150	00
3	Enter amounts included in U.S. Schedule D, line 10, col. h.	3	<input checked="" type="checkbox"/>					50	00
4	Enter amounts included in U.S. Schedule D, line 11, col. h.	4	<input checked="" type="checkbox"/>						00
5	Enter amounts included in U.S. Schedule D, line 12, col. h.	5	<input checked="" type="checkbox"/>					400	00
6	Enter amounts included in U.S. Schedule D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10.	6	<input checked="" type="checkbox"/>					300	00
7	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 6). See instructions.	7	<input checked="" type="checkbox"/>					100	00
8	Carryover losses from prior years (from 2016 Schedule D, line 23).	8	<input checked="" type="checkbox"/>						00
9	Combine lines 1 through 8.	9	<input checked="" type="checkbox"/>					200	00
10	Differences, if any. See instructions.	10	<input checked="" type="checkbox"/>						00
11	Adjusted capital gains and losses. See instructions.	11	<input checked="" type="checkbox"/>					200	00
12	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11.	12	<input checked="" type="checkbox"/>						00
13	Subtotal. Subtract line 12 from line 11. See instructions.	13	<input checked="" type="checkbox"/>					200	00
14	Capital losses applied against capital gains. See instructions.	14	<input checked="" type="checkbox"/>						00
15	Subtotal. If line 13 is greater than "0," subtract line 14 from line 13. If line 13 is less than "0," combine lines 13 and 14. If line 15 is a loss, see instructions.	15	<input checked="" type="checkbox"/>					200	00
16	Long-term capital losses applied against interest and dividends (from worksheet).	16	<input checked="" type="checkbox"/>						00
17	Subtotal. Combine line 15 and line 16. See instructions.	17	<input checked="" type="checkbox"/>					200	00
18	Allowable deductions from your trade or business (from Schedule C-2). See instructions.	18	<input checked="" type="checkbox"/>						00
19	Subtotal. Subtract line 18 from line 17. Not less than "0".	19	<input checked="" type="checkbox"/>					200	00
20	Excess exemptions (from worksheet), only if single, head of household or married filing jointly.	20	<input checked="" type="checkbox"/>						00
21	Taxable long-term capital gains. Subtract line 20 from line 19. Not less than "0".	21	<input checked="" type="checkbox"/>					200	00
22	Tax on long-term capital gains. Multiply line 21 by .051 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 21 by .0585.	22	<input checked="" type="checkbox"/>					117	00
23	Available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss.	23	<input checked="" type="checkbox"/>						00

For calendar year 2017 or taxable year beginning

01/01/2017

and ending

12/31/2017

Name of taxpayer

Identification number

ELL S BURY

400082000

Instructions

Certain Massachusetts tax credits are subject to recapture as specified in the statute authorizing the credit (e.g. investment tax is subject to recapture under M.G.L. c 63, s 31A(e) if an asset for which the credit was taken is disposed of before the end of its useful life). If a recapture calculation is required, the amount of the credit allowed is redetermined and the reduction in the amount of credit allowable is recaptured to the extent the credit was taken or used in a prior year. See DOR Directive 89-7. Taxpayers who have a recapture calculation must complete this schedule whether or not a recapture tax is determined to be due.

List each credit for which a recapture calculation must be made. For credits tracked by certificate numbers that must be reported on the return to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List only those credits and certificate numbers or tax years for which a reduction in the credit is being calculated.

For each credit, show both the original amount of the credit and the revised amount; the difference between these is the reduction in the credit or tentative recapture. For the investment tax credit (and similar credits) where recapture is being required for some but not all of the assets placed in service during a given year, the total shown for the original credit and revised credit amounts should be the amounts for the assets subject to recapture.

If any of the credit associated with the certificate number and/or tax year (as applicable) was never used, subtract that amount from the tentative recapture and any portion of the reduction in credit that is not offset is added to the return as recapture tax. Reduce any available credit carryover by the amount used to offset tentative recapture.

Credit recaptures

1 List any credit for which recapture is taking place.

[illegible]



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400 082 000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2018 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.**2017**

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 2017: ☒ 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, 2017. If over \$747,000, 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 64 690 00
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 7 655 00 00
8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 690 00 00
9 Qualifying income. Subtract line 8 from line 7. 9 586 00 00
You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$57,000; or you are filing as "Head of household," and line 9 is greater than \$72,000; or you are filing as "Married filing jointly," and line 9 is greater than \$86,000.

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 2017 for your principal residence (see instructions) 10 6 100 00
11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 100 00
12 Subtract line 11 from line 10 12 600 00
13 Enter 50% (.50) of water and sewer use charges paid in 2017 13 260 00
14 Add lines 12 and 13 14 626 00 00
15 Income threshold. Multiply line 9 by 10% (.10) 15 586 00 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 \$1,080 here and on Form 1, line 42 or Form 1-NR/PY, line 46 17 400 00
18 Enter total amount of rent paid for your principal residence in 2017: a. 00 ÷ 4 = 18 00
Landlord's name and address
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 \$1,080 here and on Form 1, line 42 or Form 1-NR/PY, line 46 21 00



Massachusetts Department of Revenue
Credit Manager Schedule

For calendar year 2017 or taxable year beginning	and ending	Total credits taken this year (add lines 1h and 3i)	Total refundable credits allowable this year (add lines 2g and 4h)
Name of taxpayer ELL S BURY	Identification number 400082000	50	

Taxpayers with credits available for use in the current year must file this schedule to report the credits and the amount of each credit used. For credits tracked by certificate numbers issued by the Department of Revenue or another state agency that must be used to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List credits available whether or not they are being used in the current year.

For each credit, report the amount of the credit available for use and the amount of credit taken this year to reduce tax. For corporations filing a combined report, report the amount of credit shared with affiliates. For pass-through entities, report the amount of credits distributed to partners/shareholders/beneficiaries in the credit shared column.

Section 1. Non-refundable credits

Instructions. List all credits available not received via Massachusetts K-1s or credit transfer*, including those not used in the current year. Show the amounts used to reduce the total excise or tax, passed to partners/shareholders/beneficiaries, or shared with affiliates. Note: If you are using a tax credit that does not have an expiration date, for example the Van Pool, fill in the "Non-Expiring" oval and leave the "Period end date" and "Certificate number" fields blank.

***Note:** Taxpayers taking the Brownfields Credit, Film Incentive Credit, and/or Medical Device Credit received via credit transfers/sales should complete section 1.

[illegible]

1h. Total. Enter total amount of credit(s) taken this year here and where indicated above