



Test #2

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

FILE YOUR RETURN ELECTRONICALLY 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

2018

TAXPAYER'S FIRST NAME

ELL

M.I. LAST NAME

S BURY

TAXPAYER'S SOCIAL SECURITY NUMBER

400082000

SPOUSE'S FIRST NAME

ANNE

M.I. LAST NAME

BURY

SPOUSE'S SOCIAL SECURITY NUMBER

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 2017

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)

a

IF A LOSS, MARK AN X IN BOX

☒ 6240100

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)

b

☒ 6200000

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

07012018

to

112312018

3 Total days as Massachusetts resident

1183

+ 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

02022019

SPOUSE'S SIGNATURE

Anne Bury

DATE

02022019

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



2018 FORM 1-NR/PY,
PAGE 2

TAXPAYER'S FIRST NAME

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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
- b. Number of dependents (do not include yourself or your spouse). **Must enclose Schedule DI.** Total × \$1,000 = 4b
- c. Age 65 or over before 2019 ☐ You ☒ Spouse Total × \$ 700 = 4c
- d. Blindness ☐ You ☒ Spouse Total × \$2,200 = 4d
- e. Medical/dental (from U.S. Schedule A, line 4) 4e
- f. Adoption. See instructions 4f
- g. **TOTAL EXEMPTIONS.** Add lines 4a through 4f. Enter here and on line 22a. 4g

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
- 6 Taxable pensions and annuities. See instructions 6
- 7 a. b. a - b (not less than "0") = 7
- Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.
- 8 a. ☒ b. ☐ a + b = 8 ☒
- Business/profession income/loss (see instr.) Farming income/loss (see instr.)
- 9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 9 ☒
- 10 a. Unemployment compensation. See instructions 10a
- b. Massachusetts state lottery winnings 10b
- 11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5. **Enclose** Schedule X; not less than "0" 11
- 12 **TOTAL 5.1% INCOME.** Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 12 ☒

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
- b. Working days (or other basis) inside Massachusetts 13b
- c. Total working days. Add lines 13a and 13b 13c
- d. Nonworking days (holidays, weekends, etc.) 13d
- 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
- g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above 13g



2018 FORM 1-NR/PY,
PAGE 3

TAXPAYER'S FIRST NAME

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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); and the exemptions in line 22a.

a. Total 5.1% income (from line 12). Not less than "0"	14a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
										0	0			
b. Interest income. Smaller of line 7a or 7b	14b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
										0	0			
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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
										0	0			
d. Total income this return. Add lines 14a through 14c	14d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
										0	0			
e. Non-Massachusetts source income. Not less than "0." See instructions	14e	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
										0	0			
f. Total income. Add lines 14d and line 14e. See instructions	14f	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
										0	0			
g. Deduction and exemption ratio. Divide line 14d by line 14f	14g	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>												

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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>4</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>											1	4	0	0	0	0
										1	4	0	0	0	0			
b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000.	15b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>5</td><td>8</td><td>1</td><td>0</td><td>0</td></tr></table>											1	5	8	1	0	0
										1	5	8	1	0	0			
16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet)	16	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>															0	0
														0	0			
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, 2018, 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 <u>1</u> × \$3,600 = b. <u>3,600.00</u> Part-year residents multiply line 17b by line 3. Nonresidents multiply line 17b by line 14g	17	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>8</td><td>0</td><td>5</td><td>0</td><td>0</td></tr></table>											1	8	0	5	0	0
										1	8	0	5	0	0			

18 Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions. <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table> + 2 = 18 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0											0	0	
										0	0														
										0	0														
a. Total Massachusetts rent paid in 2018																									
Nonresidents, during 2018 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? <input type="radio"/> Yes <input checked="" type="radio"/> No. If Yes, you do not qualify for this deduction.																									

19 Other deductions from Schedule Y, line 19. Enclose Schedule Y	19	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>4</td><td>1</td><td>9</td><td>0</td><td>0</td></tr></table>											4	1	9	0	0	
										4	1	9	0	0				
20 TOTAL DEDUCTIONS. Add lines 15 through 19	20	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>5</td><td>2</td><td>0</td><td>5</td><td>0</td><td>0</td></tr></table>											5	2	0	5	0	0
										5	2	0	5	0	0			

21 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>5</td><td>7</td><td>1</td><td>9</td><td>6</td><td>0</td><td>0</td></tr></table>											5	7	1	9	6	0	0
										5	7	1	9	6	0	0			

22 a. Total exemption amount (from line 4g) <u>17,000.00</u> Part-year residents multiply line 22a by line 3. Nonresidents multiply line 22a by line 14g	22	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8</td><td>5</td><td>2</td><td>4</td><td>0</td><td>0</td></tr></table>											8	5	2	4	0	0
										8	5	2	4	0	0			

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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>4</td><td>8</td><td>6</td><td>7</td><td>2</td><td>0</td><td>0</td></tr></table>											4	8	6	7	2	0	0
										4	8	6	7	2	0	0			

24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." Enclose Schedule B	24	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>3</td><td>1</td><td>3</td><td>0</td><td>0</td></tr></table>											1	3	1	3	0	0
										1	3	1	3	0	0			

25 TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24	25	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>4</td><td>9</td><td>9</td><td>8</td><td>5</td><td>0</td><td>0</td></tr></table>											4	9	9	8	5	0	0
										4	9	9	8	5	0	0			

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 <input checked="" type="radio"/> and see instructions	26	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2</td><td>9</td><td>2</td><td>4</td><td>0</td><td>0</td></tr></table>											2	9	2	4	0	0
										2	9	2	4	0	0			



2018 FORM 1-NR/PY,
PAGE 4

TAXPAYER'S FIRST NAME

M.I. LAST NAME

ELL BURY

TAXPAYER'S SOCIAL SECURITY NUMBER

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

48800

35 Other credits (from Schedule CMS) 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.

a. Endangered Wildlife Conservation 37a

1100

b. Organ Transplant 37b

2000

c. Massachusetts AIDS. 37c

500

d. Massachusetts U.S. Olympic 37d

1400

e. Massachusetts Military Family Relief 37e

800

f. Homeless Animal Prevention And Care. 37f

700

Total. Add lines 37a through 37f 37

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 AMENDED RETURN ONLY. Overpayment from original return. See instructions. 40

00

41 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 40 41

261400

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL BURY

4	0	0	0	8	2	0	0	0
---	---	---	---	---	---	---	---	---

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding	42	<input type="text" value="40900"/>
43 2017 overpayment applied to your 2018 estimated tax (from 2017 Form 1, line 47 or Form 1-NR/PY, line 51). Do not enter 2017 refund.	43	<input type="text" value="2000"/>
44 2018 Massachusetts estimated tax payments. Do not include line 43 amount	44	<input type="text" value="6100"/>
45 Payments made with extension	45	<input type="text" value="00"/>
46 AMENDED RETURN ONLY. Additional payments (payments with original and/or prior amended return)	46	<input type="text" value="00"/>
47 EARNED INCOME CREDIT. a. Number of qualifying children <input type="text" value="1"/>		
b. Amount from U.S. return <input type="text" value="98000"/> x .23 = c. <input type="text" value="22500"/>		
Part-year residents only multiply line 47c by line 3. Nonresidents do not qualify. See instructions	47	<input type="text" value="11300"/>
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 <input type="radio"/>		
48 Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB	48	<input type="text" value="40000"/>
49 Other refundable credits (from Schedule CMS)	49	<input type="text" value="00"/>
50 TOTAL. Add lines 42 through 49	50	<input type="text" value="100300"/>
51 OVERPAYMENT. If line 41 is smaller than line 50, subtract line 41 from line 50. If line 41 is larger than line 50, go to line 54. If line 41 and line 50 are equal, enter "0" in line 53	51	<input type="text" value="00"/>
52 Amount of overpayment you want APPLIED to your 2019 ESTIMATED TAX.	52	<input type="text" value="00"/>
53 THIS IS YOUR REFUND. Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204.	53	<input type="text" value="00"/>
Direct deposit of refund. See instructions. Type of account (select one): <input type="radio"/> Checking <input type="radio"/> Savings		
Routing number (first two digits must be 01 to 12 or 21 to 32) Account number		
<input type="text" value="0000000000"/> <input type="text" value="0000000000"/>		
54 TAX DUE. Subtract line 50 from line 41. Pay in full online at mass.gov/masstaxconnect	54	<input type="text" value="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.**

These amounts will affect your refund or tax due:

Interest					00
----------	--	--	--	--	----

Penalty						00
---------	--	--	--	--	--	----

M-2210 amount

					0	0
--	--	--	--	--	---	---

☐ Exception. **Enclose** Form M-2210.

PRINT PAID PREPARER'S NAME

PAID PREPARER'S SSN or PTIN

PAID PREPARER'S PHONE

DATE _____

JOE SMITH

410 00 1000

1617 100 9999

02/02/2019

PAID PREPARER'S SIGNATURE

PAID PREPARER'S FIN

for Enrichment

411 268369

Fill in if self-employed

DOR may discuss this return with the preparer

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.**

Schedule INC XXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

ELL

S BURY

400082000

Form W-2 and 1099 Information

A. FEDERAL NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER'S WITHHELD	E. SPONSOR'S WITHHELD	F. SOURCE OF WITHHELD
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

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

Schedule X Other Income. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2018**

1	Alimony received (from US return) (full- and part-year residents only; see instructions)..... ▶ 1	3000 0
2	Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ▶ 2	1000 0
3	Other gambling winnings (sources other than Massachusetts state lottery). Not less than "0" ▶ 3	4000 0
	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	2000 0
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	10000 0

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

1	Reserved..... ▶ 1	00
2	Penalty on early savings withdrawal (from US return). (Nonresidents and part-year residents; this deduction must be related to income reported on Form 1-NR/PY)..... ▶ 2	3000
3	Alimony paid (from US 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, § 111F or US tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below..... ▶ 4	2200
	<input type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL ch 41, § 111F	
	<input checked="" type="radio"/> Income exempt under US tax treaty	
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 US Form 1040 (see instructions)	00
	<input type="radio"/> Certain business expenses from US Form 1040 (see instructions)..... ▶ 9	
10	Student loan interest deduction (from US Form 1040; only if not claiming the same expenses in line 12) ▶ 10	00
11	College Tuition Deduction (full-year residents only ; 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)..... ▶ 15	2400
16	Human organ donation deduction (full-year residents only ; see instructions)..... ▶ 16	00
17	Certain gambling losses (see instructions) ▶ 17	5100
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	4190 0



SOCIAL SECURITY NUMBER

400082000

Schedule DI Dependent Information. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2018**

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 43 or Form 1-NR/PY, lines 16, 17 or 47. 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

SON

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

2. FIRST NAME M.I. LAST NAME
CHRIS BURY

RELATIONSHIP TO TAXPAYER

SON

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

3. FIRST NAME M.I. LAST NAME
AL BURY

RELATIONSHIP TO TAXPAYER

SON

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

4. FIRST NAME M.I. LAST NAME
NONAM BURY

RELATIONSHIP TO TAXPAYER

SON

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☒ Yes

5. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

6. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

7. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

8. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

9. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

10. FIRST NAME M.I. LAST NAME

RELATIONSHIP TO TAXPAYER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

☐ Yes

1. SOCIAL SECURITY NUMBER

400082004

DATE OF BIRTH

07041999

2. SOCIAL SECURITY NUMBER

400082003

DATE OF BIRTH

07041999

3. SOCIAL SECURITY NUMBER

400082002

DATE OF BIRTH

07041999

4. SOCIAL SECURITY NUMBER

400082001

DATE OF BIRTH

01012009

5. SOCIAL SECURITY NUMBER

DATE OF BIRTH

6. SOCIAL SECURITY NUMBER

DATE OF BIRTH

7. SOCIAL SECURITY NUMBER

DATE OF BIRTH

8. SOCIAL SECURITY NUMBER

DATE OF BIRTH

9. SOCIAL SECURITY NUMBER

DATE OF BIRTH

10. SOCIAL SECURITY NUMBER

DATE OF BIRTH

DO NOT FILE TO CHANGE
SUBJECT TO CHANGE
SEPTEMBER 21, 2018



**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 SIBURY

400082000

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

2018

1 a. Date of birth 04051958 b. Spouse's date of birth 05061949 c. Family size. See instructions 6
2 Federal adjusted gross income (required information; from U.S. Form 1040, line 7). 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 2018. See Form MA 1099-HC from your insurer or Schedule HC instructions. **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)

PUFFES

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

999010796

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)

SUBSCRIBER NUMBER (from Form MA 1099-HC)

999011796

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)

B.C.B.S. MA

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

999012796

0123210

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

UNCLE BILLY'S INSURANCE

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

999013796

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 2018, you had Medicare (including supplement or replacement plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance. You are not subject to a penalty.

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



2018 SCHEDULE HC,
PAGE 2

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL S BURY

400082000

Schedule HC Uninsured for All or Part of 2018.

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

- 6** Was your income in 2018 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 2018. 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 Minimum Creditable Coverage (MCC) requirements for part, but not all, of 2018, 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 2018. 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 2018, 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 2018. **You are not subject to a penalty in 2018. 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 2018 tax year?

8b. You ☐ Yes ☐ No
Spouse ☐ Yes ☐ No

If you answer **No** to line 8b, **you are not subject to a penalty in 2018. 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 2018 tax year?

9. You ☒ Yes ☐ No
Spouse ☒ Yes ☐ No

Note: If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2018, 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 2018. 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

MA300777 MA319999

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

2018

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

DUPLICATE FILED
SUBJECT
SEPTEMBER 2018



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

E.L.L.

S BURY

400082000

Schedule B Interest, Dividends and Certain Capital Gains and Losses**2018****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, lines 8a and 8b)	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)	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
▼ If showing a loss, mark an X in box at left			
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 2016 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

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



SOCIAL SECURITY NUMBER

400082000

2018 SCHED. B, PAGE 2

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 2018. 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

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 2018. Enter amount from line 23. If line 23 was not completed, enter "0"	40	00



FIRST NAME

ELL

M.I.

LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

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

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles**2018****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	10000
2	Enter amounts included in U.S. Schedule D, line 9, col. h.	2	15000
3	Enter amounts included in U.S. Schedule D, line 10, col. h.	3	5000
4	Enter amounts included in U.S. Schedule D, line 11, col. h.	4	00
5	Enter amounts included in U.S. Schedule D, line 12, col. h.	5	40000
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, Schedule 1, line 13.	6	30000
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	100000
8	Carryover losses from prior years (from 2017 Schedule D, line 23).	8	00
9	Combine lines 1 through 8.	9	200000
10	Differences, if any. See instructions.	10	00
11	Adjusted capital gains and losses. See instructions.	11	200000
12	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11.	12	00
13	Subtotal. Subtract line 12 from line 11. See instructions.	13	200000
14	Capital losses applied against capital gains. See instructions.	14	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	200000
16	Long-term capital losses applied against interest and dividends (from worksheet).	16	00
17	Subtotal. Combine line 15 and line 16. See instructions.	17	200000
18	Allowable deductions from your trade or business (from Schedule C-2). See instructions.	18	00
19	Subtotal. Subtract line 18 from line 17. Not less than "0".	19	200000
20	Excess exemptions (from worksheet), only if single, head of household or married filing jointly.	20	00
21	Taxable long-term capital gains. Subtract line 20 from line 19. Not less than "0".	21	200000
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	11700
23	Available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss.	23	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

2018

FIRST NAME	M.I.	LAST NAME
ELL	S	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	STATE	ZIP + 4
GREENBORO	MA	021160017

SOCIAL SECURITY NUMBER OF PROPRIETOR
400082000
EMPLOYER IDENTIFICATION NUMBER (if any)
037666123
PRINCIPAL BUSINESS CODE (from U.S. Schedule C)
315000
NUMBER OF EMPLOYEES
4
Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
<input type="checkbox"/> Other (specify)

Fill in if you materially participated in the operation of this business during 2018 (see line 33 instructions) ☒
Fill in if you are applying a suspended passive-activity loss on this schedule (see instructions) ☐
Fill in if you claimed the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2018 ☐
Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter amount in line 32 and Schedule B, line 3.
Fill in if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐

1	a. Gross receipts or sales	300001600	
	b. Returns and allowances	1600	a - b = 1
2	Cost of goods sold and/or operations (Schedule C-1, line 8)		2
3	Gross profit. Subtract line 2 from line 1		3
4	Other income. Do not include interest income (other than from Mass. banks) and dividends		4
5	Total income. Add line 3 and line 4		5
6	Advertising		6
7	Bad debts from sales or services		7
8	Car and truck expenses		8
9	Commissions and fees		9
10	Depletion		10
11	Depreciation and Section 179 deduction		11
12	Employee benefit programs (other than in line 17)		12
13	Insurance (other than health)		13
14	Interest:		
	a. mortgage interest paid to financial institutions	9270000	
	b. other interest	200000	a + b = 14
15	Legal and professional services		15
16	Office expense		16
17	Pension and profit-sharing plans		17



SOCIAL SECURITY NUMBER

400082000

2018 SCHED. C, PAGE 2

18	Rent or lease:			
	a. vehicles, machinery and equipment.....	9000		
	b. other business property.....	5500	a + b = 18	14500
19	Repairs and maintenance.....			985500
20	Supplies (not included on Schedule C-1).....			20000000
21	Taxes and licenses.....			4000000
22	Travel.....			30000000
23	a. Total meals.....	15000000		
	b. Enter 50% of 23a subject to limitations.....	7500000	a - b = 23	7500000
24	Utilities.....			12000000
25	Wages (before U.S. jobs credit).....			400000
26	Other expenses.....			100000
27	Total expenses. Add lines 6 through 26.....			200000000
28	Tentative profit or loss. Subtract line 27 from line 5.....			500000000
29	Expenses for business use of your home.....			301000000
30	Abandoned Building Renovation Deduction.....			99000000
31	Net profit or loss. Subtract total of line 29 and line 30 from line 28. If a profit, enter here and on Form 1, line 6a or Form 1-NR/PY, line 8a. If a loss, complete line 33.....			100000000
32	Is interest (other than from Massachusetts banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 1? <input type="checkbox"/> Yes <input type="checkbox"/> No. If Yes, see instructions.....			00
33	If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a, enter the loss on Form 1, line 6a or Form 1-NR/PY, line 8a. If you filled in 33b, see instructions.		<input type="checkbox"/> 33a. All investment at risk. <input type="checkbox"/> 33b. Some investment is not at risk.	

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

Method(s) used to value closing inventory: <input checked="" type="radio"/> Cost <input type="radio"/> Lower of cost or market <input type="radio"/> Other (enclose explanation)				
Fill in if there was any change in determining quantities, costs or valuations between opening and closing inventory. Enclose explanation				
1	Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) ...	10000		
2	a. Purchases.....	300090000		
	b. Items withdrawn for personal use.....	90000	a - b = 2	300000000
3	Cost of labor (do not include salary paid to yourself).....			199990000
4	Materials and supplies.....			2000000
5	Other costs (enclose statement).....			398000000
6	Add lines 1 through 5.....			900000000
7	Inventory at end of year.....			800000000
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2.....			100000000



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

ELL

S

BURY

400082000

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.

2018

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 2018: ☒ Homeowner ☐ Multi-use or multi-family property (see instructions)
 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, 2018. 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 2,220.00
 5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 388.00
 6 Miscellaneous income, including cash public assistance 6 0.00
 7 Massachusetts total income. Add lines 3 through 6 7 65,500.00
 8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 6,900.00
 9 Qualifying income. Subtract line 8 from line 7. 9 58,600.00
 You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$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 2018 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 1,000.00
 12 Subtract line 11 from line 10 12 6,000.00
 13 Enter 50% (.50) of water and sewer use charges paid in 2018. 13 260.00
 14 Add lines 12 and 13 14 6,260.00
 15 Income threshold. Multiply line 9 by 10% (.10) 15 5,860.00
 16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit. 16 400.00
 17 Enter the lesser of line 16 or \$1,080 here and on Form 1, line 44 or Form 1-NR/PY, line 48. 17 400.00
 18 Enter total amount of rent paid for your principal residence in 2018: a. 00 ÷ 4 = 18 0.00
 Landlord's name and address _____
 19 Income threshold. Multiply line 9 by 10% (.10) 19 0.00
 20 Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit. 20 0.00
 21 Enter the lesser of line 20 or \$1,080 here and on Form 1, line 44 or Form 1-NR/PY, line 48. 21 0.00

For calendar year 2018 or taxable year beginning 01/01/2018

2018 and ending 12/31/2018

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 MGL ch 63, § 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]



Massachusetts Department of Revenue

Schedule E-1

Rental Real Estate and Royalty Income and (Loss)

2018

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	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 20000
24 Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.)	24	<input checked="" type="radio"/> 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)

2018

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

Name	ELL S BURY	Social Security number	400082000
Name of entity	BETTY AND WILMAS PARTNERSHIP	Federal Identification number	012 210 344
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 US Schedule K-1)	2	500
3	Non-passive loss (from US Schedule K-1). (Enter as positive amount.)	3	6000
4	Section 179 expense deduction (from US Form 4562). (Enter as positive amount.)	4	990
5	Non-passive income (from US 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 US Form 8582) or unreimbursed partnership expenses		<input type="radio"/>
13	Fill in if any amount of this investment not at risk		<input type="radio"/>

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Massachusetts Department of Revenue

Schedule E-3

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

2018

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 400082000
Name of entity LOST Federal Identification number 011 022 030

Fill in one only:

☐ Estate/trust ☐ REMIC ☒ 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 ☐
- 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 5.1% 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 ☐

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 ☒ 920000



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

2018

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

400 082 000

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

2 Royalties received 2

Expenses

3 Advertising 3

4 Auto and travel 4

5 Cleaning and maintenance 5

6 Commissions 6

7 Insurance 7

8 Legal and other professional fees 8

9 Management fees 9

10 Mortgage interest paid to banks, etc. 10

11 Other interest 11

12 Repairs 12

13 Supplies 13

14 Taxes 14

15 Utilities 15

16 Other expenses 16

17 Add lines 3 through 16 17

18 Depreciation expense or depletion 18

19 Total expenses. Add lines 17 and 18 19

20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) and/or line 2 (royalties) 20 ☒

21 Deductible rental real estate (loss) 21 ☒

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 ☒

24 Total rental real estate and royalty income or (loss). (Enter loss as negative amount.) 24 ☒



Name

ELL S BURY

Social Security number

400082000

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	IRC § 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	<input checked="" type="radio"/> 11990
32	Partnership and S corporation income or loss. Combine lines 30 and 31	32	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 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.		<input type="radio"/>

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	<input type="radio"/>
43	Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.)	43	<input type="radio"/>
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	<input type="radio"/>
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	<input type="radio"/>

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

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

50	Excess inclusion	50	
51	Taxable income or net (loss). (Enter loss as negative amount.)	51	<input type="radio"/>
52	Income	52	
53	Combine lines 51 and 52. (Enter loss as negative amount.)	53	<input type="radio"/>

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** ☒ **92 000**

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**

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Massachusetts Department of Revenue
Schedule R/NR
Resident/Nonresident Worksheet

2018

Name(s) as shown on Massachusetts Form 1-NR/PY

ELL S BURY

Social Security number(s)

400 082 000

If you received Massachusetts source income before moving into or after moving out of Massachusetts, you may have to file a Form 1-NR/PY as a part-year resident and as a nonresident. If your gross income exceeded \$8,000 for the year, you must file as both a nonresident and a part-year resident.

This worksheet is to be used to adjust income, deductions, exemptions and the Earned Income Credit for taxpayers who were part-year Massachusetts residents and also received Massachusetts source income while a nonresident. Married taxpayers filing separate Massachusetts income tax returns must complete separate worksheets. The line numbers on this worksheet correspond with the line numbers on: Form 1-NR/PY, Massachusetts Nonresident or Part-year Resident Income Tax Return; Schedule X, Other Income; and Schedule Y, Other Deductions. Read the instructions for Form 1-NR/PY and this worksheet before entering any amounts on this worksheet.

Part 1. Income adjustments

Total income as modified Col. a	Massachusetts resident period Col. b Income from col. a for this period	Massachusetts nonresident period Col. c Income from col. a for this period	Massachusetts nonresident period Col. d Income from col. c from Mass. sources	Total Massachusetts taxable income Col. e add col's. b and d
Form 1-NR/PY				
5 Wages, salaries, tips and other employee compensation.				
60 000	60 000	60 000		60 000
6 Taxable pensions and annuities.				
300	300	300		300
7 Massachusetts bank interest.				
217	217	217		217
8 Business/profession or farm income/loss (see Schedule C).				
1 000 000	1 000 000	1 000 000		1 000 000
9 Rental, royalty, REMIC, partnership, S corporation, trust income/loss (see Schedule E).				
- 999 999	- 999 999	- 999 999		- 999 999
10a Unemployment compensation.				
160	160	160		160
10b Massachusetts state lottery winnings.				
923	923	923		923
11 Other income (alimony, taxable IRA/Keogh and Roth IRA conversion distributions, other gambling winnings, fees, prizes, etc.; see Schedule X).				
1 000	1 000	1 000		1 000
24 Interest and dividends (see Schedule B).				
1313	1313	1313		1313
27 Certain capital gains (see Schedule B).				
37	37	37		37
Schedule D. Long-term capital gains/losses, excluding collectibles; see Schedule D.				
2 000	2 000	2 000		2 000
Total				
65 951	65 951	65 951		65 951

Enter the amounts from each line in col. e from the applicable lines on Form 1-NR/PY (see separate instructions for Schedule D). Subtract the total of col. d from the total of col. c and enter the result on line 14e of Form 1-NR/PY. Before completing Part 2 of this worksheet, complete Form 1-NR/PY, line 14, Nonresident Deduction and Exemption Ratio.



Name(s) as shown on Massachusetts Form 1-NR/PY

ELL S BURY

Social Security number(s)

400082000

Part 2. Deduction and exemption adjustments**Section A.** The amounts reported in col's. a, b and c must be related to income reported on Form 1-NR/PY.Massachusetts
resident period

Col. a

Massachusetts
nonresident period

Col. b

Total

Col. c

add col's. a and b

Form 1-NR/PY**15a** Amount you paid to Social Security, Medicare, RR, US or Massachusetts retirement. Col. C cannot exceed \$2,000.

1400		1400
------	--	------

15b Amount spouse paid to Social Security, Medicare, RR, US or Massachusetts retirement. Col. C cannot exceed \$2,000.

1581		1581
------	--	------

Schedule Y**2** Penalty on early savings withdrawal.

30		30
----	--	----

4 Amounts excludible under MGL ch 41, § 111F or U.S. tax treaty.

22		22
----	--	----

5 Moving expenses.

40		40
----	--	----

7 Self-employed health insurance deduction.

98		98
----	--	----

9 Qualified performing arts-related expenses, jury duty pay given to your employer, reforestation amortization, repayment of supplemental unemployment benefits under the Trade Act of 1974, employee business expenses of fee-basis state or local government officials, deductible expenses related to income from the rental of personal property engaged in for-profit, business expenses of National Guard and Reserve members, and attorney's fees and court costs involving certain unlawful discrimination claims (part-year residents only).

--	--	--

13 Deductible amount of qualified contributory pension income from another state or political subdivision.

26		26
----	--	----

14 Claim of right deduction.

--	--	--

17 Certain gambling losses deduction.

51		51
----	--	----

Enter the amounts from each line in col. C in the applicable lines on Form 1-NR/PY or Schedule Y.



Name(s) as shown on Massachusetts Form 1-NR/PY

ELL S BURY

Social Security number(s)

400082 000

Part 2. Deduction and exemption adjustments (cont'd.)**Section B**Total before
adjustments

Col. a

Total

Massachusetts
resident period

Col. b

see instructions

Massachusetts
nonresident period

Col. c

subtract col. b
from col. aMassachusetts
nonresident period

Col. d

multiply col. c by
Form 1-NR/PY, line 14gTotal before
adjustments

Col. e

add col's. b and d

Form 1-NR/PY**16** Child under age 13, or disabled dependent/spouse care expenses. Enter in col. a the amount from item C of the worksheet in the Form 1-NR/PY instructions.

--	--	--	--	--

17 Dependent member(s) of household under age 12, or dependents age 65 or over as of 12/31/18, or disabled dependents. Enter in col. a \$3,600 for one such dependent or \$7,200 for two or more. **Only if not claiming an amount in line 16.**

3600	3600			3600
------	------	--	--	------

22 Exemptions. Enter in col. a the amount from Form 1-NR/PY, line 4g.

17000	17000			17000
-------	-------	--	--	-------

Schedule Y**3** Alimony paid.

19	19			19
----	----	--	--	----

6 Medical savings account.

--	--	--	--	--

8 Health savings accounts deduction.

52	52			52
----	----	--	--	----

9 Attorney's fees and court costs involving certain unlawful discrimination claims.

--	--	--	--	--

10 Deductions for student loan interest.

--	--	--	--	--

12 Undergraduate student loan interest deduction: Enter in col. a the amount of such interest paid.

30	30			30
----	----	--	--	----

15 Commuter deduction. See instructions.

24	24			24
----	----	--	--	----

18 Prepaid tuition or college savings program deduction. See instructions.

--	--	--	--	--

Enter the amounts from each line in col. e from the applicable lines on Form 1-NR/PY or Schedule Y.



Schedule C-2

Excess Deductions Against Trade or Business Income

2018

Generally, taxpayers may not use excess 5.1% deductions to offset interest (other than from Massachusetts banks), dividends and capital gains income. However, where the taxpayer files a Massachusetts Schedule C or a Massachusetts Schedule E, Massachusetts law allows such offsets if the following requirements are met:

- the excess 5.1% deductions must be adjusted gross income deductions allowed under MGL Ch. 62, section 2(d); and

- these excess deductions may only be used to offset income that is effectively connected with the active conduct of a trade or business or any income allowed under IRC § 469(d)(1)(B) to offset (losses) from passive activities.

To determine if you have excess deductions, complete lines 1 through 6. If line 6 is "0" or greater, you have no excess deductions. If line 6 is less than "0," you have excess deductions and should complete the remainder of Schedule C-2.

1 Total 5.1% income or (loss) (from Form 1, line 10; Form 1-NR/PY, line 12; Form NRCR, line 5a; or Form 2, line 7)	1	62401
2 5.1% interest exemption (total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b; or Form 1-NR/PY, line 7a or line 7b)	2	200
3 Abandoned Building Renovation Deduction (from Schedule C, line 30; Schedule E, line 57; or Form 2, Schedule E, line 3)	3	990000
4 Combine lines 1, 2 and 3	4	1052601
5 Additional adjusted gross income deductions (from Form 1 or Form 1-NR/PY, Schedule Y, total of lines 1 through 10 and 18; or Form 2, line 8. See Form 2 instructions)	5	261
6 Subtract line 5 from line 4	6	1052340
7 If line 6 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 6 is less than "0," enter in lines 7a and 7b any of the following amounts included in Schedule B, lines 10 through 12 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, lines 12 through 14:		
a 12% capital gains effectively connected with the active conduct of your trade or business (attach statement)	7a	
b 12% capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year	7b	
Add lines 7a and 7b	7	
8 Allowable deduction. Enter the smaller of line 6, (considered as a positive amount) or line 7 here and in Schedule B, line 14 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 16	8	
9 Combine lines 6 and 8	9	
10 If line 9 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 9 is less than "0," enter in lines 10a and 10b any of the following amounts included in Schedule B, line 4:		
a Interest (other than from Massachusetts banks) and dividends effectively connected with the active conduct of your trade or business (attach statement)	10a	
b Interest (other than from Massachusetts banks) and dividends from passive activities allowed to offset (losses) from passive activities in the current taxable year	10b	
Add lines 10a and 10b	10	
11 Allowable deduction. Enter the smaller of line 9 (considered as a positive amount) or line 10 here and in Schedule B, line 8 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 10	11	
12 Combine lines 9 and 11	12	
13 If line 12 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 12 is less than "0," enter in lines 13a and 13b any of the following amounts included in Schedule D:		
a Long-term capital gains effectively connected with the active conduct of your trade or business (attach statement)	13a	
b Long-term capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year	13b	
Add lines 13a and 13b	13	
14 Allowable deduction. Enter the smaller of line 12 (considered as a positive amount) or line 13 here and in Schedule D, line 18 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule D, line 17	14	

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DETACH HERE

2018 Form PV
Massachusetts Income Tax Payment Voucher

Payment for period end date (mm/dd/yyyy)	Tax type	Voucher type	ID type	Vendor code
12/31/2018	053	01	005	0001
Name of taxpayer	Social Security number		Amount enclosed	
ELL BURY	400082000		\$ 1611.00	
Name of taxpayer's spouse	Social Security number of taxpayer's spouse			
ANNE BURY	400082100			
Street address	City/Town	State	Zip	
2 YAWKEY WAY APT 7	BOSTON	MA	02123-0132	
Phone	E-mail	Fill in if name/address changed since 2017		
		<input checked="" type="checkbox"/>		

Pay online at mass.gov/masstaxconnect. Or, return this voucher with check or money order payable to: **Commonwealth of Massachusetts**.
Mail to: **Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.**



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