

Test #2

CERTAIN PART-YEAR
RESIDENTS MUST ENCLOSE
SCHEDULE HCFILE YOUR RETURN ELECTRONICALLY
FOR A FASTER REFUND. GO TO
MASS.GOV/DOR FOR MORE
INFORMATION.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2016

FIRST NAME ELL	M.I. S	LAST NAME BURY	1. YOUR SOCIAL SECURITY NUMBER 400082000
SPOUSE'S FIRST NAME ANNE	M.I. S	LAST NAME BURY	2. SPOUSE'S SOCIAL SECURITY NUMBER 400082100
ADDRESS 2 YAWKEY WAY APT 7		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY BOSTON	STATE ZIP + 4 MA 02123 0132
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT)		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY	STATE OR FOREIGN COUNTRY

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 You ☐ \$1 Spouse if filing jointly Total ☐ \$ **1**

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ☒ You ☐ Spouse

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

Under age 18; see instructions ☐ You ☐ Spouse

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

☒ Fill in if name/address has changed since 2015

☐ Fill in if noncustodial parent

☐ Fill in if filing Schedule TDS (see instructions)

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

a Total federal income (from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7) **a** ☒ **6240100**

b Federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10) **b** ☒ **6200000**

1 FILING STATUS ☐ Single ☒ Married filing joint return (both must sign return)
(select one only) ☐ Married filing separate return (enter spouse's name and Social Security number in the appropriate spaces above)
☐ Head of household (see instructions) ☐ You are a custodial parent who has released claim to exemption for child(ren)

2 PART-YEAR RESIDENTS ONLYDates as Massachusetts resident: From **07012016** To **12312016**

3 Total days as Massachusetts resident **183** + 365 = **3** **5014**

4 EXEMPTIONS

a. Personal exemptions. If single or married filing separately, enter **\$4,400**. If head of household, enter **\$6,800**.
If married filing jointly, enter **\$8,800** **4a** **880000**

b. Number of dependents. (Do not include yourself or your spouse.) Enter number **4** × \$1,000 = **400000**

c. Age 65 or over before 2017: ☐ You ☒ Spouse Enter number **1** × \$ 700 = **700000**

d. Blindness: ☐ You ☒ Spouse Enter number **1** × \$2,200 = **220000**

e. 1. Medical/Dental **69500** 2. Adoption **60500** 1 + 2 = **4e** **130000**

From U.S. Schedule A, line 4 See instructions

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

INCOME

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

5 Wages, salaries, tips and other employee compensation (from all Forms W-2) **5** **6000000**

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 02/02/2018	Print paid preparer's name JOE SMITH	Preparer's SSN or PTIN 410 001 000
Spouse's signature (if filing jointly) Anne Bury	Date 02/02/2018	Paid preparer's phone (617) 100 9999	Paid preparer's EIN 411 268 369
May DOR discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Date 02/02/2018 Fill in if self-employed	
I do not want my preparer to file my return electronically <input checked="" type="checkbox"/> <input type="checkbox"/>		Joe Smith	

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

6	Taxable pensions and annuities (see instructions).....▶ 6		30000
7	a. ▶ <u>21700</u> — b. ▶ <u>20000</u> a - b = 7 Massachusetts bank interest Exemption amount		1700
Exemption: if married filing jointly, subtract \$200 from line 7a; otherwise subtract \$100 and enter result (not less than "0"). ▼ If showing a loss, mark an X in box at left			
8	Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule F).....▶ 8	X	100000000
9	If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions▶ 9	X	9999900
10	a. Unemployment compensation. See instructions▶ 10a		16000
	b. Massachusetts state lottery winnings.....▶ 10b		92300
11	Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0").....▶ 11		100000
12	TOTAL 5.1% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9)▶ 12	X	6240100
13 NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Massachusetts wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Massachusetts source income. Use only when income from employment/business is earned both inside and outside Massachusetts and the exact Massachusetts amount is not known. Basis: <input type="checkbox"/> working days <input type="checkbox"/> miles <input type="checkbox"/> sales <input type="checkbox"/> other: _____			
	a. Working days (or other basis) outside Massachusetts.....▶ 13a		00
	b. Working days (or other basis) inside Massachusetts.....▶ 13b		00
	c. Total working days. Add line 13a and line 13b.....▶ 13c		00
	d. Nonworking days (holidays, weekends, etc.).....▶ 13d		00
	e. Massachusetts ratio. Divide line 13b by line 13c.....▶ 13e		
	f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2) ...▶ 13f		00
	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2.▶ 13g		00
14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in line 45.			
	a. Total 5.1% income (from line 12). Not less than "0"▶ 14a		00
	b. Interest income (smaller of line 7a or line 7b).....▶ 14b		00
	c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 13. Not less than "0.").....▶ 14c		00
	d. Total income this return. Add lines 14a, b and c.....▶ 14d		00
	e. Non-Massachusetts source income. Not less than "0." See instructions.....▶ 14e		00
	f. Total income. Add line 14d and line 14e. See instructions.....▶ 14f		00
	g. Deduction and exemption ratio. Divide line 14d by line 14f.....▶ 14g		
DEDUCTIONS. Amounts entered in line(s) 15a and/or 15b must be related to Mass. income reported on this return.			
15	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000 ...▶ 15a		140000
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000 ▶ 15b		158100



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet)	16	00
17	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2016, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).		
	Not more than two: a. $\times \$3,600 = 3600$ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2.	17	180500
18	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.		
	Total Massachusetts rent paid in 2016: a. $\div 2 =$	18	00
	Nonresidents, during 2016 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="checkbox"/> Yes <input type="checkbox"/> No. If Yes, you do not qualify for this deduction.		
19	Other deductions from Schedule Y, line 18 (enclose Schedule Y).	19	41900
20	TOTAL DEDUCTIONS. Add lines 15 through 19.	20	520500
21	5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	5719600
22	Exemption amount (from line 4f) a. 1700000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2	22	852400
23	5.1% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0."	23	4867200
24	If line 21 is less than line 22, see instructions.	23	
24	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B)	24	131300
25	TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24.	25	4998500
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 instructions <input checked="" type="radio"/>	26	292400
27	12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B).		
	a. $\times .12 =$	27	400
28	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than "0." Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS <input type="checkbox"/>	28	11700
	If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) <input type="checkbox"/>		
29	Credit recapture amount (enclose Credit Recapture Schedule; see instructions)	29	500
30	Additional tax on installment sale (see instructions)	30	2000
31	If you qualify for No Tax Status, fill in oval and enter "0" on line 32. Complete Schedule NTS-L-NR/PY <input type="checkbox"/>		
32	TOTAL INCOME TAX. Add lines 26 through 30.	32	307000
	CREDITS		
33	Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY	33	00
34	Income tax paid to another state or jurisdiction (part-year residents only; from Schedule OJC). Not less than "0"	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	36	253200



SOCIAL SECURITY NUMBER

400082000

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PAGE 4

37	Voluntary fund contributions:		
a. Endangered Wildlife Conservation ▶ 37a	1100	d. Massachusetts U.S. Olympic ▶ 37d	1400
b. Organ Transplant ▶ 37b	2000	e. Mass. Military Family Relief ▶ 37e	800
c. Massachusetts AIDS ▶ 37c	500	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; be sure to enclose Schedule HC):		
a. ▶	00	+ b. ▶	00
You		Spouse	
- c. ▶	00	Federal healthcare penalty	
... a + b - c = 39			00
40	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36-39 40		261400
41	Massachusetts income tax withheld (enclose all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ▶ 41		40900
42	2015 overpayment applied to your 2016 estimated tax (from 2015 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2015 refund) ▶ 42		2000
43	2016 Massachusetts estimated tax payments (do not include amount in line 42) ▶ 43		6100
44	Payments made with extension ▶ 44		00
45	Earned Income Credit: a. Number of qualifying children ▶ 1		
Amount from U.S. return ▶ 98000		× .23 = 225	
		(Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ... ▶ 45	11300
46	Senior Circuit Breaker Credit (part-year residents only; enclose Schedule CB) ▶ 46		40000
47	Other refundable credits (from Credit Manager Schedule) ▶ 47		00
48	TOTAL. Add lines 41 through 47 48		100300
49	OVERPAYMENT. If line 40 is smaller than line 48, subtract line 40 from line 48. If line 40 is larger than line 48, go to line 52. If line 40 and line 48 are equal, enter "0" in line 51 ▶ 49		00
50	Amount of overpayment you want APPLIED to your 2017 ESTIMATED TAX ▶ 50		00
51	THIS IS YOUR REFUND. Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 ▶ 51		REFUND 00
Direct Deposit of Refund. See instructions.		Type of account (you must select one): ▶	<input type="radio"/> Checking <input type="radio"/> Savings
▶		▶	
Routing number (first two digits must be 01-12 or 21-32)		Account number	
52	TAX DUE. Subtract line 48 from line 40. Pay online at mass.gov/masstaxconnect , or use Form PV ▶ 52		161100
Pay in full. Write Social Security number(s) on lower left corner of check and be sure to sign check. Make payable to Commonwealth of Massachusetts. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204. Add to total in line 52, if applicable:			
Interest ▶	00	Penalty ▶	00
M-2210 amount ▶			00
▶ <input type="radio"/> Exception. Enclose Form M-2210			

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



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

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

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

2016

1 a. Date of birth ▶ 04051956 b. Spouse's date of birth ▶ 05061947 c. Family size ▶ 6
(see instructions)

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 6240100

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). You must fill in an oval. The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the section on MCC requirements in the instructions.

▶ 3a You: ☐ Full-year MCC ☒ Part-year MCC ☐ No MCC/None

▶ 3b Spouse: ☐ Full-year MCC ☒ Part-year MCC ☐ No MCC/None

Note: See instructions if, during 2016, you turned 18, you were a part-year resident or a taxpayer was deceased.

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 2016, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in the oval in line(s) 4f and/or 4g and see instructions. If you were enrolled in private insurance and MassHealth, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a Private insurance, including ConnectorCare (complete lines 4f and/or 4g below).

4b MassHealth. Fill in oval(s) and go to line 5.

4c Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5.

4d U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5.

4e Other government program (enter the program name(s) only in lines 4f and/or 4g below).

Note: Health Safety Net is not considered insurance or minimum creditable coverage.

4a ☒ You ☒ Spouse

4b ☐ You ☐ Spouse

4c ☐ You ☐ Spouse

4d ☐ You ☐ Spouse

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)

91234076312345676543

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

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

BCBS MA

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

999012796

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

0123210

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

UNCLE BILLYS INSURANCE

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

999013796

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

066321

5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth or ConnectorCare, you are not subject to a penalty. **SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.**

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2016, you are not subject to a penalty.

SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.

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

BE SURE YOU FILLED IN LINES 2 & 3 ABOVE. YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

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

FIRST NAME

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

Schedule HC Uninsured for All or Part of 2016

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

- 6** Was your income in 2016 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 2016. 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 2016, 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 2016. 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 2016, 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 2016. **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. SKIP THE REMAINDER OF THIS SCHEDULE AND COMPLETE YOUR TAX RETURN.**

Schedule HC Religious Exemption and Certificate of Exemption, 2016

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 2016 tax year? ▶ **8b** You: ☐ Yes ☐ No
Spouse: ☐ Yes ☐ No

If you answer **No** to line 8b, **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. 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 2016 tax year? ▶ **9** You: ☒ Yes ☐ No
Spouse: ☒ Yes ☐ No

Note: If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2016, 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 2016. 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

MA300777

SPOUSE'S MASSACHUSETTS CERTIFICATE NUMBER

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

2016

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

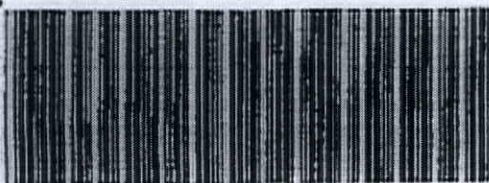
FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

999998881

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

V0976

DRAFT as of September 13, 2016



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

XXXXXXXXXXXXXXXXXXXXXX

XX



SOCIAL SECURITY NUMBER

400082000

Schedule DI Dependent Information. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.****2016**

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
PAT
RELATIONSHIP TO TAXPAYER
SON

M.I.

LAST NAME
BURY
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

1. SOCIAL SECURITY NUMBER
400082004

DATE OF BIRTH
07041997

2. FIRST NAME
CHRIS
RELATIONSHIP TO TAXPAYER
SON

M.I.

LAST NAME
BURY
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

2. SOCIAL SECURITY NUMBER
400082003

DATE OF BIRTH
07041997

3. FIRST NAME
AL
RELATIONSHIP TO TAXPAYER
SON

M.I.

LAST NAME
BURY
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

3. SOCIAL SECURITY NUMBER
400082002

DATE OF BIRTH
07041997

4. FIRST NAME
NONAM
RELATIONSHIP TO TAXPAYER
SON

M.I.

LAST NAME
BURY
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☒ Yes

4. SOCIAL SECURITY NUMBER
400082001

DATE OF BIRTH
01012007

5. FIRST NAME

RELATIONSHIP TO TAXPAYER

M.I.

LAST NAME

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

5. SOCIAL SECURITY NUMBER

DATE OF BIRTH

6. FIRST NAME

RELATIONSHIP TO TAXPAYER

M.I.

LAST NAME

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

6. SOCIAL SECURITY NUMBER

DATE OF BIRTH

7. FIRST NAME

RELATIONSHIP TO TAXPAYER

M.I.

LAST NAME

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

7. SOCIAL SECURITY NUMBER

DATE OF BIRTH

8. FIRST NAME

RELATIONSHIP TO TAXPAYER

M.I.

LAST NAME

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

8. SOCIAL SECURITY NUMBER

DATE OF BIRTH

9. FIRST NAME

RELATIONSHIP TO TAXPAYER

M.I.

LAST NAME

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

9. SOCIAL SECURITY NUMBER

DATE OF BIRTH

10. FIRST NAME

RELATIONSHIP TO TAXPAYER

M.I.

LAST NAME

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
☐ Yes

10. SOCIAL SECURITY NUMBER

DATE OF BIRTH

DRAFT as of September 13, 2016



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

Note: If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19, you must complete and enclose the following schedule(s) with your return.

Schedule X Other Income. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2016**

- | | | | | | | | | | | |
|--|---|---|--|--|--|--|--|--|--|--------|
| 1 | Alimony received (from U.S. return) (full- and part-year residents only; see instructions) ▶ | 1 | | | | | | | | 30000 |
| 2 | Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ▶ | 2 | | | | | | | | 10000 |
| 3 | Other gambling winnings (sources other than Massachusetts state lottery). Not less than "0" . . . ▶ | 3 | | | | | | | | 40000 |
| 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 | | | | | | | | 20000 |
| 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 | | | | | | | | 100000 |

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

- | | | | | | | | | | | |
|---|--|----|--|--|--|--|--|--|--|-------|
| 1 | Allowable employee business expenses (from worksheet). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ▶ | 1 | | | | | | | | 2000 |
| 2 | Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ▶ | 2 | | | | | | | | 1000 |
| 3 | Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY ▶ | 3 | | | | | | | | 1900 |
| 4 | Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below ▶ | 4 | | | | | | | | 2200 |
| <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 | | | | | | | | 4000 |
| 6 | Medical savings account deduction ▶ | 6 | | | | | | | | 00 |
| 7 | Self-employed health insurance deduction (see instructions) ▶ | 7 | | | | | | | | 9800 |
| 8 | Health savings accounts deduction ▶ | 8 | | | | | | | | 5200 |
| 9 | <input type="radio"/> Certain qualified deductions from U.S. Form 1040 (see instructions) | | | | | | | | | 00 |
| | <input type="radio"/> Certain business expenses from U.S. Form 1040 (see instructions) ▶ | 9 | | | | | | | | 00 |
| 10 | Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ▶ | 10 | | | | | | | | 00 |
| 11 | College Tuition Deduction (from worksheet) ▶ | 11 | | | | | | | | 2700 |
| 12 | Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ▶ | 12 | | | | | | | | 3000 |
| 13 | Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions) ▶ | 13 | | | | | | | | 2600 |
| 14 | Claim of right deduction ▶ | 14 | | | | | | | | 00 |
| 15 | Commuter deduction (from worksheet) ▶ | 15 | | | | | | | | 2400 |
| 16 | Human organ donation deduction (full-year residents only ; see instructions) ▶ | 16 | | | | | | | | 00 |
| 17 | Certain gambling losses (see instructions) ▶ | 17 | | | | | | | | 5100 |
| 18 | Total other deductions. Add lines 1 through 17. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ▶ | 18 | | | | | | | | 41900 |



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

2016

FIRST NAME ELL	M.I. S	LAST NAME BURY	SOCIAL SECURITY NUMBER OF PROPRIETOR 400082000
BUSINESS NAME PETITE PAULAS PRETTY N PINK			EMPLOYER IDENTIFICATION NUMBER (if any) 037666123
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE DRESS MAKER			PRINCIPAL BUSINESS CODE (from U.S. Schedule C) 315000
ADDRESS 7 BROWNE BLVD			NUMBER OF EMPLOYEES 4
CITY/TOWN/POST OFFICE GREENBORO			STATE ZIP + 4 MA 021160017
			Accounting Method: <input checked="" type="radio"/> Cash <input type="radio"/> Accrual <input type="radio"/> Other (specify) _____

Did you materially participate in the operation of this business during 2016? (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 2016? ☐ 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	300001600	<input type="checkbox"/>	▼ If showing a loss, mark an X in box at left
	b. Returns and allowances	1600	a - b = 1	300000000
2	Cost of goods sold and/or operations (Schedule C-1, line 8)		<input checked="" type="checkbox"/>	100000000
3	Gross profit. Subtract line 2 from line 1		<input checked="" type="checkbox"/>	200000000
4	Other income. Do not include interest income (other than from Mass. banks) and dividends		<input checked="" type="checkbox"/>	500000000
5	Total income. Add line 3 and line 4		<input checked="" type="checkbox"/>	700000000
6	Advertising		<input type="checkbox"/>	6000
7	Bad debts from sales or services		<input type="checkbox"/>	70000
8	Car and truck expenses		<input type="checkbox"/>	16932000
9	Commissions and fees		<input type="checkbox"/>	4000
10	Depletion		<input type="checkbox"/>	78000
11	Depreciation and Section 179 deduction		<input type="checkbox"/>	10000
12	Employee benefit programs (other than in line 17)		<input type="checkbox"/>	90000000
13	Insurance (other than health)		<input type="checkbox"/>	30000
14	Interest:			
	a. mortgage interest paid to financial institutions	9270000		
	b. other interest	200000	a + b = 14	9470000
15	Legal and professional services		<input type="checkbox"/>	99900
16	Office expense		<input type="checkbox"/>	300100
17	Pension and profit-sharing plans		<input type="checkbox"/>	8000000

18	Rent or lease:					9000	
	a. vehicles, machinery and equipment.....						
	b. other business property.....					5500	a + b = 18
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 and entertainment.....					150000000	
	b. Enter 50% of 23a subject to limitations.....					75000000	a - b = 23
24	Utilities.....					12000000	
25	Wages (before U.S. jobs credit).....					400000	
26	Other expenses.....					100000	
27	Total expenses. Add lines 6 through 26.....					2000000000	
28	Tentative profit or loss. Subtract line 27 from line 5.....					5000000000	
29	Expenses for business use of your home.....					3010000000	
30	Abandoned Building Renovation Deduction.....					990000000	
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	
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 type="radio"/> 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 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.						<input type="radio"/> 33a. All investment at risk. <input type="radio"/> 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	10000
2	a. Purchases		30009000
	b. Items withdrawn for personal use	a - b = 2	30000000
3	Cost of labor (do not include salary paid to yourself)	3	19999000
4	Materials and supplies	4	20000000
5	Other costs (enclose statement)	5	39800000
6	Add lines 1 through 5	6	90000000
7	Inventory at end of year	7	80000000
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2	8	10000000



Massachusetts Department of Revenue

Schedule E-1

Rental Real Estate and Royalty Income and (Loss)

2016

Form 1 and Form 1 NR/PY filers must use Schedule E-1 to report income and loss from rental real estate and royalties. Separate Schedule(s) E-1 must be filed for each individual entity.

Name	Social Security number	Type of real estate
ELL S BURY	400082000	RENTAL
Street address		
1 B ST		
City/Town	State	Zip
BOSTON	MA	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)

2016

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	012210344
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 8582) 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 13, 2016



Massachusetts Department of Revenue

Schedule E-3

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

2016

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

4000 82000

Name of entity

LOST

Federal identification number

011022 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 ☒ 920 000



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

2016

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

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 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

4000 82 000

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 ☒ 94 9999

56 Massachusetts differences. Enclose statement 56 ☒ 50000

57 Abandoned building renovation deduction 57 ☐

58 Total income or (loss). Combine lines 55, 56 and 57. (Enter loss as negative amount.) Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9. 58 ☒ 999 999

DRAFT as of September 13, 2016



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

J BURY

4 0008 2000

Schedule B Interest, Dividends and Certain Capital Gains and Losses**2016****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 1502 00
- 2 Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9a) 2 28 00
- 3 Other interest and dividends not included above (enclose statement) 3 00
- 4 Total interest and dividends. Add lines 1, 2 and 3 4 1530 00
- 5 Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) 5 217 00
- 6 Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S./ Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) 6 00
- 7 Subtotal: Line 4 minus lines 5 and 6. Not less than "0" 7 1313 00
- 8 Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions 8 00
- 9 Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business against short-term capital gains, carryover short-term losses from prior years, or excess exemptions, omit lines 10-37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4 ... 9 1313 00

PART 2. SHORT-TERM CAPITAL GAINS/LOSSES & LONG-TERM GAINS ON COLLECTIBLES

- 10 Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) 10 37 00
- 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 37 00
- 14 Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions 14 00
- 15 Subtotal: Subtract line 14 from line 13. Not less than "0" 15 37 00
- 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 37 00
- 20 Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (considered as a positive amount). Not more than \$2,000 20 00

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

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



SOCIAL SECURITY NUMBER

400082000

2016 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 2016. 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 ☐ 3700
- 25 Long-term losses applied against short-term gain. See instructions. 25 ☐ 00
- 26 Subtotal. Subtract line 25 from line 24 26 ☐ 3700
- 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 ☐ 3700

PART 3. ADJUSTED GROSS INTEREST, DIVIDENDS, SHORT-TERM CAPITAL GAINS AND LONG-TERM GAINS ON COLLECTIBLES

- 29 Enter the amount from line 9 29 ☐ 131300
- 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 ☐ 131300
- 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 ☐ 131300
- 34 Enter the amount from line 28 34 ☐ 3700

PART 4. TAXABLE INTEREST, DIVIDENDS AND CERTAIN CAPITAL GAINS

- 35 Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34 ▶ 35 ☐ 135000
- 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 ☐ 135000
- 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 ☐ 131300
- 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 ☐ 3700
- 40 Available short-term losses for carryover in 2017. Enter amount from line 23. If line 23 was not completed, enter "0" 40 ☐ 00

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

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

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles

2016

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	100	00
2	Enter amounts included in U.S. Schedule D, line 9, col. h	2	150	00
3	Enter amounts included in U.S. Schedule D, line 10, col. h	3	50	00
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	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	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	1000	00
8	Carryover losses from prior years (from 2015 Schedule D, line 23)	8		00
9	Combine lines 1 through 8	9	2000	00
10	Differences, if any. See instructions	10		00
11	Adjusted capital gains and losses. See instructions	11	2000	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		00
13	Subtotal. Subtract line 12 from line 11. See instructions	13	2000	00
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	2000	00
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	2000	00
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	2000	00
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	2000	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	117	00
23	Available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss.	23		00

For calendar year 2016 or taxable year beginning

01/01/2016

and ending

12/31/2016

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

400082000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2017 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.**2016**

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 2016: ☒ 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, 2016. If over \$720,000, you do not qualify for this credit. See instructions 2 650000 00

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 64690 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 65500 00
8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 6900 00
9 Qualifying income. Subtract line 8 from line 7 9 58600 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 \$71,000; 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 2016 for your principal residence (see instructions) 10 6100 00
11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 100 00
12 Subtract line 11 from line 10 12 6000 00
13 Enter 50% (.50) of water and sewer use charges paid in 2016 13 260 00
14 Add lines 12 and 13 14 6260 00
15 Income threshold. Multiply line 9 by 10% (.10) 15 5860 00
16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit 16 400 00
17 Enter the lesser of line 16 or \$1,070 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 2016 : 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 \$1,070 here and on Form 1, line 42 or Form 1-NR/PY, line 46 21 00

