

Test #2

CERTAIN PART-YEAR RESIDENTS  
MUST ENCLOSE SCHEDULE HCFOR PRIVACY ACT NOTICE,  
SEE INSTRUCTIONS.**Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2015**

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

State Election Campaign Fund (this contribution will not change your tax or reduce your refund)..... ☒ \$1 You ☐ \$1 Spouse if filing jointly ..... Total **\$1**

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

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

Under age 18; see instructions..... ☐ You ☐ Spouse

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

☒ Fill in if **name/address has changed** since **2014**

☒ Fill in if noncustodial parent

☐ Fill in if filing Schedule TDS (see instructions)

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

**2 PART-YEAR RESIDENTS ONLY**

Dates as Massachusetts resident: From **07012015** To **12312015**

Total days as Massachusetts resident ..... **183** + 365 = **548**

**Whole-dollar method only**

- 3 TOTAL INCOME** from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. If married filing separately, see instructions..... **6240100**

**4 EXEMPTIONS**

(SUBJECT TO CHANGE)

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 = 4b **400000**  
You must enclose Schedule DI.

c. Age 65 or over before **2016**: ☐ You ☒ Spouse Enter number **1** × \$ 700 = 4c **700000**

d. Blindness: ☐ You ☒ Spouse Enter number **1** × \$2,200 = 4d **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) ..... **6000000**
- 6** Taxable pensions and annuities (see instructions) ..... **300000**

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature <b>Ell Bury</b>	Date <b>02/02/2016</b>	Print paid preparer's name <b>JOE SMITH</b>	Preparer's SSN or PTIN <b>410 001 000</b>
Spouse's signature (if filing jointly) <b>Anne Bury</b>	Date <b>2/2/16</b>	Paid preparer's phone <b>(617) 100 9999</b>	Paid preparer's EIN <b>411 268 369</b>
May DOR discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Date <input type="checkbox"/> Fill in if self-employed <b>02/02/2015</b>	
I do not want my preparer to file my return electronically <input checked="" type="checkbox"/> <input type="checkbox"/>		Paid preparer's signature <b>Joe Smith</b>	

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





SOCIAL SECURITY NUMBER

4 0 0 0 8 2 0 0 0

2015 FORM 1-NR/PY  
PAGE 2

7 a.       217 00 - b.       2000 0 a - b = 7       17 00  
Massachusetts bank interest Exemption amount

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

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

8 Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule F) ..... ▶ 8 ☒          1 0 0 0 0 0 0 0

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ..... ▶ 9 ☒          9 9 9 9 9 9 0 0

10 a. Unemployment compensation. See instructions ..... ▶ 10a       1 6 0 0 0

b. Massachusetts state lottery winnings ..... ▶ 10b       9 2 3 0 0

11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ..... ▶ 11       1 0 0 0 0 0

12 TOTAL 5.15% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 ☒          6 2 4 0 1 0 0

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       0 0

b. Working days (or other basis) inside Massachusetts ..... 13b       0 0

c. Total working days. Add line 13a and line 13b ..... 13c       0 0

d. Nonworking days (holidays, weekends, etc.) ..... 13d       0 0

e. Massachusetts ratio. Divide line 13b by line 13c ..... ▶ 13e       0 0

f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2) ... 13f       0 0

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2. .... 13g       0 0

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 5.15% income (from line 12). Not less than "0" ..... 14a       0 0

b. Interest income (smaller of line 7a or line 7b) ..... 14b       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       0 0

d. Total income this return. Add lines 14a, b and c ..... 14d       0 0

e. Non-Massachusetts source income. Not less than "0." See instructions. .... ▶ 14e       0 0

f. Total income. Add line 14d and line 14e. See instructions ..... 14f       0 0

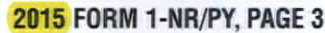
g. Deduction and exemption ratio. Divide line 14d by line 14f ..... 14g

DEDUCTIONS. Amounts entered in line(s) 15a and/or 15b must be related to Massachusetts income reported on this return.

15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ..... ▶ 15a       1 4 0 0 0 0

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ..... ▶ 15b       1 5 8 1 0 0





M.I.	LAST NAME
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SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

**16** Child under age 13, or disabled dependent/spouse care expenses (from worksheet) . . . . . ► 16

**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, 2015, 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. ►**

$$\times \$3,600 = \underline{3600}$$

Nonresidents multiply result by line 14g;

part-year residents multiply result by line 2. . . . . ▶ 17

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

Total Massachusetts rent paid in 2015: a. ►

÷ 2 =

$$\div 2 = \dots\dots\dots \blacktriangleright 18$$

Nonresidents, during 2015 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? ☐ Yes ☐ No. If Yes, you do **not** qualify for this deduction.

**19** Other deductions from Schedule Y, line **18** (enclose Schedule Y)..... ▶ 19

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

**21 5.15% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** . . . . . 21

Exemption amount

(from line 4f) . . . . a.

Nonresidents multiply line 22a by line 14g.

Part-year residents multiply line 22a by line 2

**23 5.15% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."**

If line 21 is less than line 22, see instructions

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

(enclose Schedule B)

**25 TOTAL TAXABLE 5.15% INCOME.** Add lines 23 and 24

**26 TAX ON 5.15% INCOME** (from tax table). If line 25 is more than \$24,000, multiply by .0515.

**Note:** If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval 

**27** **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B).

a. ►

3700

 $\times .12 =$ 

**28 TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). **Not less than "0."** Enclose

Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ☐ 28

If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ► ☐

**29** Credit recapture amount (**enclose** Schedule H-2; see instructions).

► ☐ BC ☐ EOA ☐ LIH ☒ HR.

**30** Additional tax on installment sale (see instructions) ..... ▶ 30

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

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

## CREDITS

**33** Limited Income Credit. Complete and **enclose** Schedule NTS-L-NR/PY ..... ► 33

**34** Credits from Schedule Z, line **11** (enclose Schedule Z)..... ▶ 34

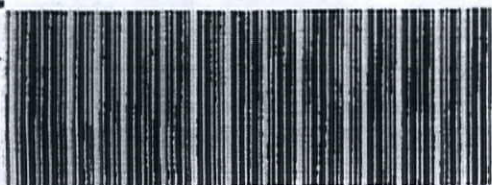
**35** Credits from Schedule Z, line 14 (part-year residents only; **enclose** Schedule Z)..... ▶ 35

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









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

XXXXXXXXXX/XXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX





S R U R Y

400082000

## 2015

<b>1</b>	Lead Paint (you <b>must</b> enclose Schedule LP). Not less than "0"	▶ 1		0
a.	Total number of units in line(s) 1a and 3a of Schedule LP	▶ 1a		
<b>2</b>	Economic Opportunity Area (you <b>must</b> enclose Schedule EOAC). Not less than "0". Economic Development Incentive Program Certificate number	▶ 2		00
<b>3</b>	Septic (you <b>must</b> enclose Schedule SC). Not less than "0"	▶ 3		00
<b>4</b>	Brownfields. Not less than "0" Certificate number	▶ 4	4130871736	2500
<b>5</b>	Low-Income Housing. Not less than "0" Building identification number	▶ 5		00
<b>6</b>	Historic Rehabilitation. Not less than "0" Certificate number	▶ 6		00
<b>7</b>	Film Incentive. Not less than "0" Certificate number	▶ 7		00
<b>8</b>	Medical Device. Not less than "0" Certificate number	▶ 8		00
<b>9</b>	Employer Wellness Program credit Certificate number	▶ 9	DRAFT 41234W0000	2500
<b>10</b>	Farming and Fisheries credit	▶ 10		00
<b>11</b>	Add lines 1 through 10. Not less than "0". Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 34. Part-year residents, also complete lines 12 through 14, if applicable. Full-year residents, also complete lines 12 through 15	▶ 11		5000

12 Income tax paid to another state or jurisdiction (from worksheet). Not less than "0" ..... ▶ 12 9 8 8 0 0

Enter two-letter state or jurisdictional postal code. . . ▶ NY ▶ CA ▶ TX

13 Solar and wind energy (you **must** enclose Schedule EC). Not less than "0" ..... ▶ 13 0 0

<b>14</b>	Add lines <b>12</b> and <b>13</b> . Not less than "0". Part-year residents, enter the result here and on Form 1-NR/PY, line 35 .....	<b>14</b>	<div style="border: 1px solid black; width: 60px; height: 30px; margin: auto;">98800</div>
<b>15</b>	Full-year residents only. Add lines <b>11</b> and <b>14</b> . Not less than "0". Enter the result here and on Form 1, line 30 .....	<b>15</b>	<div style="border: 1px solid black; width: 60px; height: 30px; margin: auto;">00</div>

[illegible]



**DRAFT**

FIRST NAME

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

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

**Schedule X Other Income.** Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2015**

- |   |  |     |        |
|---|--|-----|--------|
| 1   | Alimony received (from U.S. return) (full- and part-year residents only; see instructions).....  | ▶ 1 | 30000  |
| 2   | Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) .....   | ▶ 2 | 10000  |
| 3   | <b>Other gambling winnings</b> (sources other than Massachusetts state lottery). <b>Not less than "0"</b> .....                            | ▶ 3 | 40000  |
| <b>Note:</b> 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 5.15% income. <b>Not less than "0"</b> .....  | ▶ 4 | 20000  |
| 5   | Total other 5.15% income. Add lines 1 through 4. <b>Not less than "0."</b> Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 ..... | ▶ 5 | 100000 |

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

- |   |  |      |       |
|---|--|------|-------|
| 1   | Allowable employee business expenses (from worksheet). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY).....             | ▶ 1  | 2000  |
| 2   | Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY).....             | ▶ 2  | 1000  |
| 3   | Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY .....  | ▶ 3  | 1900  |
| 4   | Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below .....                          | ▶ 4  | 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)  | ▶ 9  | 00    |
| <input type="radio"/> Certain business expenses from U.S. Form 1040 (see instructions) .....  |  |      |       |
| 10  | Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) .....  | ▶ 10 | 00    |
| 11  | College Tuition Deduction (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 ( <b>full-year residents only</b> ; see instructions) .....   | ▶ 16 | 00    |
| 17  | <b>Certain gambling losses</b> (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 |

**REVISED**

2:16 pm, Oct 13, 2015





SOCIAL SECURITY NUMBER

400082000

**Schedule DI** Dependent Information. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.****2015**

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1, lines 12, 13 or 40 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

1. FIRST NAME 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

07041996

2. SOCIAL SECURITY NUMBER

400082003

DATE OF BIRTH

07041996

3. SOCIAL SECURITY NUMBER

400082002

DATE OF BIRTH

07041996

4. SOCIAL SECURITY NUMBER

400082001

DATE OF BIRTH

01012006

5. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

6. SOCIAL SECURITY NUMBER

DATE OF BIRTH

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7. SOCIAL SECURITY NUMBER

DATE OF BIRTH

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8. SOCIAL SECURITY NUMBER

DATE OF BIRTH

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9. SOCIAL SECURITY NUMBER

DATE OF BIRTH

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10. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

DRAFT AS OF  
SEPTEMBER 25, 2015  
(SUBJECT TO CHANGE)





FIRST NAME

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

**Schedule B** Interest, Dividends and Certain Capital Gains and Losses**2015****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 **5.15%** interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

1	Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; or Form 1040EZ, line 2) ... 1	150200
2	Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9a) ..... 2	2800
3	Other interest and dividends not included above ( <b>enclose</b> 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 ( <b>enclose</b> statement) (this includes interest on U.S./ Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) 6	00
7	Subtotal: Line 4 minus lines 5 and 6. Not less than "0" ..... 7	131300
8	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions ..... 8	00
9	Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business against short-term capital gains, carryover short-term losses from prior years, or excess exemptions, omit lines 10-37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4 ... 9	131300

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

10	Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) ..... 10	3700
11	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 12) ..... 11	00
12	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) ..... 12	00
13	Add lines 10 through 12 ..... 13	3700
14	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions .... 14	00
15	Subtotal: Subtract line 14 from line 13. Not less than "0" ..... 15	3700
16	Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) ..... 16	00
17	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) ..... 17	00
18	Prior short-term unused losses for years beginning after 1981 (from <b>2014</b> Massachusetts Schedule B, line 40) ..... 18	00
19	Combine lines 15 through 18. If "0" or greater, omit lines 20 through 23 and enter this amount in line 24. If less than "0," complete line 20. .... 19	3700
20	Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (considered as a positive amount). Not more than \$2,000 ..... 20	00

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

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





SOCIAL SECURITY NUMBER

400082000

2015 SCHED. B, PAGE 2

21	Available short-term losses. Combine lines 19 and 20. See instructions . . . . .	21	<input checked="" type="checkbox"/>							00
22	Short-term losses applied against long-term gains. See instructions . . . . .	22								00
23	Short-term losses available for carryover in 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	<input checked="" type="checkbox"/>							00
24	Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions 24	24	<input checked="" type="checkbox"/>						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 2016. Enter amount from line 23. If line 23 was not completed, enter "0" . . . . .	40	<input checked="" type="checkbox"/>							00



FIRST NAME

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

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

## Schedule D Long-Term Capital Gains and Losses Excluding Collectibles

2015

### LONG-TERM CAPITAL GAINS AND LOSSES, EXCLUDING COLLECTIBLES

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

1	Enter amounts included in U.S. Schedule D, lines 8a and 8b, col. h. ....	1	<input checked="" type="checkbox"/>						10000
2	Enter amounts included in U.S. Schedule D, line 9, col. h. ....	2	<input checked="" type="checkbox"/>						15000
3	Enter amounts included in U.S. Schedule D, line 10, col. h. ....	3	<input checked="" type="checkbox"/>						5000
4	Enter amounts included in U.S. Schedule D, line 11, col. h. ....	4	<input checked="" type="checkbox"/>						00
5	Enter amounts included in U.S. Schedule D, line 12, col. h. ....	5	<input checked="" type="checkbox"/>						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, line 13 or U.S. Form 1040A, line 10. ....	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	<input checked="" type="checkbox"/>						100000
8	Carryover losses from prior years (from 2014 Schedule D, line 23). ....	8	<input checked="" type="checkbox"/>						00
9	Combine lines 1 through 8. ....	9	<input checked="" type="checkbox"/>						200000
10	Differences, if any. See instructions. ....	10	<input checked="" type="checkbox"/>						00
11	Adjusted capital gains and losses. See instructions. ....	11	<input checked="" type="checkbox"/>						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	<input checked="" type="checkbox"/>						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	<input checked="" type="checkbox"/>						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	<input checked="" type="checkbox"/>						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 .0515 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	<input checked="" type="checkbox"/>						00

DRAFT AS OF  
SEPTEMBER 25, 2015  
(SUBJECT TO CHANGE)





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.

**2015**

1 a. Date of birth ▶ 04051955 b. Spouse's date of birth ▶ 05061946 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, Commonwealth Care, 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 2015, 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 2015, 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 or Commonwealth Care, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a Private insurance (complete lines 4f and/or 4g below). If more than two, complete Schedule HC-CS. 4a ☒ You ☒ Spouse

4b MassHealth, Commonwealth Care or ConnectorCare. Fill in oval(s) and go to line 5. 4b ☐ You ☐ Spouse

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

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

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

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

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

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

PUFFS (SUBJECT TO CHANGE)

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

999010796

SUBSCRIBER NUMBER (from Form MA 1099-HC)

6173223

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

JOES WELLNESS CO

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

999011796

SUBSCRIBER NUMBER (from Form MA 1099-HC)

91234076312345676543

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

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

BCBS MA

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

999012796

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

0123210

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

UNCLE BILLYS INSURANCE

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

999013796

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

066321

5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or 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 2015, 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 2015**

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

- 6** Was your income in 2015 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 2015. 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 2015, 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 2015. 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 2015, 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
<b>YOU:</b>	<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"/>
<b>SPOUSE:</b>	<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 2015. **YOU ARE NOT SUBJECT TO A PENALTY IN 2015. 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 2015 tax year? ▶ **8b** You: ☐ Yes ☐ No  
Spouse: ☐ Yes ☐ No

If you answer **No** to line 8b, **YOU ARE NOT SUBJECT TO A PENALTY IN 2015. SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.** If you answer **Yes** to line 8b, go to line 9. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

- 9 CERTIFICATE OF EXEMPTION.** Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the 2015 tax year? ▶ **9** You: ☒ Yes ☐ No  
Spouse: ☒ Yes ☐ No

**Note:** If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2015, 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 2015. 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

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

**Schedule HC-CS Health Care Information Continuation Sheet**

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





FIRST NAME

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2016 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.**2015**

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX)

8 YAWKEY WAY

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

BOSTON

STATE ZIP + 4

MA 02123 0132

- 1 Living quarters status during 2015: ☒ 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, 2015. If over \$693,000, you do not qualify for this credit. See instructions. ☐ 2 65000000

**INCOME CALCULATION**

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 6469000  
4 Total Social Security benefits (see instructions) 4 22200  
5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 58800  
6 Miscellaneous income, including cash public assistance 6 00  
7 Massachusetts total income. Add lines 3 through 6 ☐ 7 6550000  
8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 69000  
9 Qualifying income. Subtract line 8 from line 7. ☐ 9 5860000  
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 \$85,000.

**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 2015 for your principal residence (see instructions) 10 610000  
11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 10000  
12 Subtract line 11 from line 10 12 600000  
13 Enter 50% (.50) of water and sewer use charges paid in 2015 13 26000  
14 Add lines 12 and 13 14 626000  
15 Income threshold. Multiply line 9 by 10% (.10) 15 586000  
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 40000  
17 Enter the lesser of line 16 or \$1,070 here and on Form 1, line 41 or Form 1-NR/PY, line 46. ☐ 17 40000  
18 Enter total amount of rent paid for your principal residence in 2015: 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 41 or Form 1-NR/PY, line 46. ☐ 21 ☐ 00



# Schedule CB Worksheets

## Schedule CB, Line 3 — Massachusetts Income Worksheet

**Part 1. Complete only if you only have 5.15% income reported on Form 1, line 10 or Form 1-NR/PY, line 12 or partnership, trust or S corporation income not reported on Form 1 or Form 1-NR/PY. Otherwise, enter "0" on line 6 and go to Part 2.**

1. Enter your total 5.15% income from Form 1, line 10 or Form 1-NR/PY, line 12. Not less than "0" . . . . .
2. Enter the total of Schedule Y, lines 1 through 10. . . . .
3. Subtract line 2 from line 1. Not less than "0" . . . . .
4. Enter 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 . . . . .
5. Enter any income from a partnership, trust or S corporation not reported on Form 1 or Form 1-NR/PY . . . . .

**Note:** If Form 1, line 10 or Form 1-NR/PY, line 12 is a loss, do not complete line 4 above. Instead, combine Form 1, line 10 or Form 1-NR/PY, line 12 with the smaller amount of total Massachusetts bank interest or the interest exemption amount. Enter the result in line 4 above, unless the result is a loss. If the result is a loss, enter "0."

6. Add lines 3 through 5 . . . . .

**Part 2. Complete only if you have interest income (including tax-exempt interest) other than from Massachusetts banks, dividend income, short-term capital gains, long-term gains on collectibles and installment sales. Otherwise, enter "0" on line 11 and go to Part 3.**

7. Enter the amount from Schedule B, line 9. If there is no entry in Schedule B, line 9, enter the amount from Form 1, line 20 or Form 1-NR/PY, line 24. . . . .
8. Enter the amount from Schedule B, line 6. . . . .
9. Add lines 7 and 8. . . . .
10. Enter the amount from Schedule B, line 15. . . . .
11. Add lines 9 and 10. . . . .

**Note:** If you moved during the year you may have to complete separate computations for each residence that would qualify for the credit. On Schedule CB you should complete separate computations for each residence for lines 10 through 14 and/or line 18. The income threshold (line 15 or 19) should be subtracted from the total of these computations to determine if you qualify for the credit.

**Part 3. Complete only if you have long-term capital gains or capital gain distributions. Otherwise, enter "0" on line 18 and go to Part 4.**

12. Enter any gains (not including any losses) included in U.S. Schedule D, lines 8a and 8b, col. h . . . . .
13. Enter any gains (not including any losses) included in U.S. Schedule D, line 9, col. h . . . . .
14. Enter any gains (not including any losses) included in U.S. Schedule D, line 10, col. h . . . . .
15. Enter any gains (not including any losses) included in U.S. Schedule D, line 11, col. h . . . . .
16. Enter any gains (not including any losses) included in U.S. Schedule D, line 12, col. h . . . . .
17. Enter any gains 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 1040A, line 10 . . . . .
18. Add lines 12 through 17 . . . . .

## Part 4. Massachusetts adjusted gross income.

19. Part-year residents, enter any income earned while a nonresident not included in lines 1 through 18 above. Not less than "0" . . . . .
20. Add lines 6, 11, 18 and 19. Enter the result here and on Schedule CB, line 3 . . . . .

\*Add back any Abandoned Building Renovation deduction claimed on Schedule(s) C and/or E.

## Schedule CB, Line 11 — Adjustments to Real Estate Taxes Paid Worksheet

1. Enter the amount of any real estate tax abatement, including senior work program, or exemption received in 2015. Do not exclude amounts if they were already reflected on your tax bill and you did not pay them . . . . .
2. Enter any interest amount paid due to late real estate tax payments in 2015 . . . . .
3. Enter the amount of any betterment or special assessment paid in 2015 . . . . .
4. Add lines 1 through 3. Enter result here and on Schedule CB, line 11 . . . . .





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

2015

FIRST NAME ELL M.I. S LAST NAME BURY  
BUSINESS NAME PETITE PAULAS PRETTY N PINK  
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE DRESS MAKER  
ADDRESS 7 BROWNE BLVD  
CITY/TOWN/POST OFFICE GREENBORO STATE MA ZIP + 4 02160017

SOCIAL SECURITY NUMBER OF PROPRIETOR 400082006  
EMPLOYER IDENTIFICATION NUMBER (if any) 037666123  
PRINCIPAL BUSINESS CODE (from U.S. Schedule C) 315000  
NUMBER OF EMPLOYEES 4  
Accounting Method: ☒ Cash ☐ Accrual  
☐ Other (specify) \_\_\_\_\_

Did you materially participate in the operation of this business during 2015? (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 2015? ☐ Yes ☒ No

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

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

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



[illegible]**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 .....		300090000
	b. Items withdrawn for personal use .....	a - b = 2	300000000
3	Cost of labor (do not include salary paid to yourself) .....	3	199990000
4	Materials and supplies .....	4	200000000
5	Other costs (enclose statement) .....	5	398000000
6	Add lines 1 through 5 .....	6	900000000
7	Inventory at end of year .....	7	800000000
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2 .....	8	100000000





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

2015

Massachusetts  
Department of  
Revenue

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 021230017

Check one only: ☒ Rental real estate ☐ Royalty

## Income or Loss from Rental Real Estate and Royalties

### Income

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

### Expenses

3 Advertising ..... 3 500  
4 Auto and travel ..... 4 600  
5 Cleaning and maintenance ..... 5 700  
6 Commissions ..... 6 800  
7 Insurance ..... 7 900  
8 Legal and other professional fees ..... 8 1000  
9 Management fees ..... 9 1100  
10 Mortgage interest paid to banks, etc. .... 10 1200  
11 Other interest ..... 11 1300  
12 Repairs ..... 12 1400  
13 Supplies ..... 13 1500  
14 Taxes ..... 14 1600  
15 Utilities ..... 15 1700  
16 Other expenses. Enclose statement ..... 16 1800  
17 Add lines 3 through 16 ..... 17 16100  
18 Depreciation expense or depletion ..... 18 4900  
19 Total expenses. Add lines 17 and 18 ..... 19 21000

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 Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value? ☐ Yes ☒ No





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

2015

Massachusetts  
Department of  
Revenue

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

Name ELLS BURY

Social Security number  
4000 82 000

Name of entity

Federal Identification number  
012 210 344

Check one only: ☐ S corporation ☒ Partnership

**Income or Loss from Partnerships and S Corporations**

1	Passive loss allowed. (Enter as positive amount.)	1	<u>5000</u>
2	Passive income (from U.S. Schedule K-1)	2	<u>500</u>
3	Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)	3	<u>6000</u>
4	Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.)	4	<u>990</u>
5	Non-passive income (from U.S. Schedule K-1)	5	<u>1500</u>
6	Combine lines 2 and 5	6	<u>2000</u>
7	Combine lines 1, 3 and 4	7	<u>( -11990 )</u>
8	Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	<u>-9990</u>
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	<u>9</u>
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	<u>-9999</u>
12	Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
13	Check if any amount of this investment not at risk <input type="checkbox"/>		





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

2015

Massachusetts  
Department of  
Revenue

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 ELLS BURY Social Security number 400682 000  
Name of entity LOST Federal Identification number 011 022 030

Check one only: ☐ Estate/Trust ☐ REMIC ☒ Farm

**Income or (Loss) from Estates and Trusts**

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	
2	Passive income (from U.S. Schedule K-1)	2	
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	
4	Other income (from U.S. Schedule K-1)	4	
5	Combine lines 2 and 4	5	
6	Combine lines 1 and 3	6	( )
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.15% 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	<u>-920000</u>
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# Schedule E Reconciliation Total Supplemental Income and (Loss)

2015

**Massachusetts  
Department of  
Revenue**

Form 1 and Form 1 NR/PY filers must use Schedule E to report income and (loss) from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICS, etc. Schedule E Reconciliation is to be used as a summary sheet only. Separate Schedule(s) E-1 (Income or Loss from Rental Real Estate and Royalties), E-2 (Partnership and S Corporation Income and Loss) and/or E-3 (Estate, Trust, REMIC and Farm Income and Loss) must be completed for each type of income reported on each schedule.

Name

ELLS BURY

Social Security number

400082000

## Income or (Loss) from Rental Real Estate and Royalties

From Schedule E-1. Enter in each line below the total amount from each corresponding line from Schedule(s) E-1.

### Income

		Total
1	Rents received	1000
2	Royalties received	

### Expenses

3	Advertising	500
4	Auto and travel	600
5	Cleaning and maintenance	700
6	Commissions	800
7	Insurance	900
8	Legal and other professional fees	1000
9	Management fees	1100
10	Mortgage interest paid to banks, etc.	1200
11	Other interest	1300
12	Repairs	1400
13	Supplies	1500
14	Taxes	1600
15	Utilities	1700
16	Other expenses	1800
17	Add lines 3 through 16	16100
18	Depreciation expense or depletion	4900
19	Total expenses. Add lines 17 and 18	21000
20	Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) and/or line 2 (royalties)	-20000
21	Deductible rental real estate (loss)	(-20000)
22	Income. Enter positive amounts shown on line 20. Do not include any (losses)	
23	(Losses.) Add royalty (losses) from line 20 and rental real estate (losses) from line 21	(-20000)
24	Total rental real estate and royalty income or (loss). (Enter loss as negative amount.)	-20000





400082000

**Schedule E Reconciliation Supplemental Income and (Loss)** page 2**Income or (Loss) from Partnerships and S Corporations**

From Schedule E-2. Enter in each line below the total amount from each corresponding line from Schedule(s) E-2.

	Total
25 Passive loss allowed. (Enter as positive amount.)	5000
26 Passive income	500
27 Non-passive loss. (Enter as positive amount.)	6000
28 Section 179 expense deduction. (Enter as positive amount.)	990
29 Non-passive income	1500
30 Combine lines 26 and 29	2000
31 Combine lines 25, 27 and 28	(-11990)
32 Partnership and S corporation income or loss. Combine lines 30 and 31	-9990
33 Interest (other than from Massachusetts banks) and dividends if included in line 32	
34 Interest from Massachusetts banks if included in line 32	9
35 Total income or (loss) from partnerships and S corporations. Subtract total of lines 33 and 34 from line 32. (Enter loss as negative amount.)	-9999
36 Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Income or (Loss) from Estates and Trusts**

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

37 Passive deduction or (loss) allowed. (Enter as positive amount.)	37	
38 Passive income	38	
39 Non-passive deduction or (loss). (Enter as positive amount.)	39	
40 Non-passive other income	40	
41 Add lines 38 and 40	41	
42 Add lines 37 and 39	42	( )
43 Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.)	43	
44 Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 43	44	
45 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 44 from line 43	45	
46 Interest (other than from Massachusetts banks) and dividends if included in line 45	46	
47 Adjustments to 5.15% income	47	
48 Subtotal. Combine lines 46 and 47	48	
49 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 48 from 45. (Enter loss as negative amount.)	49	

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

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

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

**Farm Income**

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

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

55 Income or (loss). Combine lines 24, 35, 49, 53 and 54. (Enter loss as negative amount.)	55	-949999
56 Massachusetts differences. Enclose statement.	56	-50000
57 Abandoned building renovation deduction.	57	
58 Total income or (loss). Combine lines 55, 56 and 57. (Enter loss as negative amount.) Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9	58	-999999