

Test #2



CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2014

Form fields for personal information: FIRST NAME (ELL), M.I. (S), LAST NAME (BURY), 1. YOUR SOCIAL SECURITY NUMBER (400-082000), SPOUSE'S FIRST NAME (ANNE), M.I. ( ), LAST NAME (BURY), 2. SPOUSE'S SOCIAL SECURITY NUMBER (400082100), ADDRESS (2 YAWKEY WAY APT 7 BOSTON MA 02123 0132)

State Election Campaign Fund, Fill in if veteran of U.S. armed forces, If taxpayer(s) is deceased, Under age 18, Select only one: Nonresident, Part-year resident, Filing as both a nonresident and part-year resident, Nonresident composite return

1 FILING STATUS: Single, Married filing joint return (both must sign return), Married filing separate return, Head of household, You are a custodial parent who has released claim to exemption for child(ren)

2 PART-YEAR RESIDENTS ONLY: Dates as Massachusetts resident: From 07012014 To 12312014, Total days as Massachusetts resident 183 + 365 = 2 5014

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: 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. 880000. b. Number of dependents. (Do not include yourself or your spouse.) Enter number 4 x \$1,000 = 4b 400000. c. Age 65 or over before 2015: You Spouse Enter number 1 x \$ 700 = 4c 70000. d. Blindness: You Spouse Enter number 1 x \$2,200 = 4d 220000. e. 1. Medical/Dental 69500 2. Adoption 60500 1 + 2 = 4e 130000. f. TOTAL EXEMPTIONS. Add lines 4a through 4e. Enter here and on line 22a. 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) 30000

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.

Signature section: Your signature (Ell Bury), Date (02022015), Print paid preparer's name (Joe Smith), Preparer's SSN (410 001 000), Spouse's signature (Anne Bury), Date (2/2/15), Paid preparer's phone (617) 100 9999, Paid preparer's EIN (411 268 369), May DOR discuss this return with the preparer? Yes, I do not want my preparer to file my return electronically, Date (02-10-2015)

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



SOCIAL SECURITY NUMBER

400082000

7 a.  - b.  a-b = 7 
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

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

10 a. Unemployment compensation. See instructions ▶ 10a

b. Massachusetts state lottery winnings ▶ 10b

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

12 TOTAL 5.2% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12

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

Basis:  working days  miles  sales  other: \_\_\_\_\_

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

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

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

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

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

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

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

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 5.2% income (from line 12). Not less than "0" ▶ 14a

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

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

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

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

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

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

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



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

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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, 2014, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).

Not more than two: a. ▶ 1 x \$3,600 = 3600 Nonresidents multiply result by line 14g; part-year residents multiply result by line 2. ▶ 17 180500

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

Total Massachusetts rent paid in 2014: a. ▶ 00 ÷ 2 = ▶ 18 00

Nonresidents, during 2014 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future?  Yes  No. If Yes, you do not qualify for this deduction.

19 Other deductions from Schedule Y, line 17 (enclose Schedule Y). ▶ 19 41900

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

21 5.2% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0" ▶ 21 5719600

22 Exemption amount (from line 4f) . . . . a. ▶ 17000000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2 ▶ 22 852400

23 5.2% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0." ▶ 23 4867200

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 5.2% INCOME. Add lines 23 and 24. ▶ 25 4998500

26 TAX ON 5.2% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .052.

Note: If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval ▶ 26 292400

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

a. ▶ 3700 x .12 = ▶ 27 400

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

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

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

▶  BC  EOA  LIH  HR ▶ 29 500

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

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

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

CREDITS

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

34 Credits from Schedule Z, line 10 (enclose Schedule Z). ▶ 34 5000

35 Credits from Schedule Z, line 13 (part-year residents only; enclose Schedule Z). ▶ 35 48800

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



SOCIAL SECURITY NUMBER

400082000

**37** Voluntary fund contributions:

|   |                                   |  |                                   |
|---|-----------------------------------|--|-----------------------------------|
| a. Endangered Wildlife Conservation ▶ 37a | <input type="text" value="1100"/> | d. Massachusetts U.S. Olympic ..... ▶ 37d    | <input type="text" value="1400"/> |
| b. Organ Transplant ..... ▶ 37b           | <input type="text" value="2000"/> | e. Mass. Military Family Relief ..... ▶ 37e  | <input type="text" value="800"/>  |
| c. Massachusetts AIDS ..... ▶ 37c         | <input type="text" value="500"/>  | f. Homeless Animal Prevention And Care ▶ 37f | <input type="text" value="700"/>  |
| Total. Add lines 37a through 37f ..... 37 |                                   |  | <input type="text" value="6500"/> |

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

**39** Health Care penalty for certain part-year residents. **Not less than "0"** (from worksheet; be sure to **enclose** Schedule HC):

a. ▶  + b. ▶  - c. ▶  ... a + b - c = 39

You Spouse Federal healthcare penalty

**40** INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36-39. ... 40

**41** Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ..... ▶ 41

**42** 2013 overpayment applied to your 2014 estimated tax (from 2013 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2013 refund) ..... ▶ 42

**43** 2014 Massachusetts estimated tax payments (**do not include amount in line 42**) ..... ▶ 43

**44** Payments made with extension ..... ▶ 44

**45** Earned Income Credit: a. Number of qualifying children ▶

Amount from U.S. return ▶  × .15 =  (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ..... ▶ 45

**46** Senior Circuit Breaker Credit (part-year residents only; **enclose** Schedule CB) ..... ▶ 46

**47** Other refundable credits from Schedule RF, line 5 (**enclose** Schedule RF) ..... ▶ 47

**48** TOTAL. Add lines 41 through 47 ..... 48

**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

**50** Amount of overpayment you want **APPLIED to your 2015 ESTIMATED TAX** ..... ▶ 50

**51** THIS IS YOUR REFUND. Subtract line 50 from line 49. Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ..... ▶ 51

**Direct Deposit of Refund.** See instructions. Type of account (you must select one): ▶  Checking  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 [www.mass.gov/dor/payonline](http://www.mass.gov/dor/payonline)**, or use Form PV ..... ▶ 52

**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 ▶  Penalty ▶  M-2210 amount ▶

▶  Exception. Enclose Form M-2210

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



FIRST NAME

ELL

M.I. LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

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

2014

#### 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 5.2% interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

|   |  |        |
|---|--|--------|
| 1 | Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; or Form 1040EZ, line 2) . . . 1  | 150200 |
| 2 | Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9a) . . . . . 2   | 2800   |
| 3 | Other interest and dividends not included above (enclose statement) . . . . . 3  | 00     |
| 4 | Total interest and dividends. Add lines 1, 2 and 3 . . . . . 4   | 153000 |
| 5 | Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) . . . . . 5  | 21700  |
| 6 | Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S./ Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) 6  | 00     |
| 7 | Subtotal: Line 4 minus lines 5 and 6. Not less than "0" . . . . . 7  | 131300 |
| 8 | Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions . . . . 8   | 00     |
| 9 | Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business against short-term capital gains, carryover short-term losses from prior years, or excess exemptions, omit lines 10-37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4 . . . 9 | 131300 |

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

|   |  |  |
|---|--|--|
| 10  | Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) . . . . . 10   | 3700                                     |
| 11  | Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 12) . . . . . 11   | 00                                       |
| 12  | Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) . . . . . 12          | 00                                       |
| 13  | Add lines 10 through 12 . . . . . 13   | 3700                                     |
| 14  | Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions . . . 14  | 00                                       |
| 15  | Subtotal: Subtract line 14 from line 13. Not less than "0" . . . . . 15  | 3700                                     |
| ▼ If showing a loss, mark an X in box at left |  |  |
| 16  | Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) . . . . . 16  | <input checked="" type="checkbox"/> 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          | <input checked="" type="checkbox"/> 00   |
| 18  | Prior short-term unused losses for years beginning after 1981 (from 2013 Massachusetts Schedule B, line 40) . . . . . 18   | <input checked="" type="checkbox"/> 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             | <input checked="" type="checkbox"/> 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 | <input type="checkbox"/> 00              |

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



SOCIAL SECURITY NUMBER

400082000

|           |   |    |                                     |  |  |  |  |  |      |    |
|-----------|---|----|-------------------------------------|--|--|--|--|--|------|----|
| <b>21</b> | Available short-term losses. Combine lines 19 and 20. See instructions . . . . .  | 21 | <input type="checkbox"/>            |  |  |  |  |  |      | 00 |
| <b>22</b> | Short-term losses applied against long-term gains. See instructions . . . . .   | 22 |                                     |  |  |  |  |  |      | 00 |
| <b>23</b> | Short-term losses available for carryover in 2015. 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 |
| <b>24</b> | Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions   | 24 | <input checked="" type="checkbox"/> |  |  |  |  |  | 3700 |    |
| <b>25</b> | Long-term losses applied against short-term gain. See instructions. . . . .   | 25 |                                     |  |  |  |  |  |      | 00 |
| <b>26</b> | Subtotal. Subtract line 25 from line 24 . . . . .   | 26 |                                     |  |  |  |  |  | 3700 |    |
| <b>27</b> | 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 |
| <b>28</b> | 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**

|           |  |    |  |  |  |  |  |  |        |    |
|-----------|--|----|--|--|--|--|--|--|--------|----|
| <b>29</b> | Enter the amount from line 9 . . . . .   | 29 |  |  |  |  |  |  | 131300 |    |
| <b>30</b> | Short-term losses applied against interest and dividends. Enter the amount from line 20. . . . . | 30 |  |  |  |  |  |  |        | 00 |
| <b>31</b> | Subtotal interest and dividends. Subtract line 30 from line 29. See instructions . . . . .       | 31 |  |  |  |  |  |  | 131300 |    |
| <b>32</b> | Long-term losses applied against interest and dividends (from worksheet). . . . .                | 32 |  |  |  |  |  |  |        | 00 |
| <b>33</b> | Adjusted interest and dividends. Subtract line 32 from line 31 . . . . .                         | 33 |  |  |  |  |  |  | 131300 |    |
| <b>34</b> | Enter the amount from line 28 . . . . .  | 34 |  |  |  |  |  |  | 3700   |    |

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

|           |  |      |                                     |  |  |  |  |  |        |    |
|-----------|--|------|-------------------------------------|--|--|--|--|--|--------|----|
| <b>35</b> | Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34 . . . . .  | ▶ 35 |                                     |  |  |  |  |  | 135000 |    |
| <b>36</b> | 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 |
| <b>37</b> | Subtract line 36 from line 35. Not less than "0" . . . . .   | 37   |                                     |  |  |  |  |  | 135000 |    |
| <b>38</b> | 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 |    |
| <b>39</b> | 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   |    |
| <b>40</b> | Available short-term losses for carryover in 2015. 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 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.

2014

|   |   |   |        |
|---|---|---|--------|
| 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> Gambling losses are not deductible under Massachusetts law. <b>Do not</b> report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b. |   |   |        |
| 4   | Fees and other 5.2% income. <b>Not less than "0"</b> . . . . . ▶  | 4 | 20000  |
| 5   | Total other 5.2% 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  | 20000  |
| 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  | 10000  |
| 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  | 19000  |
| 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  | 22000  |
| <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  | 40000  |
| 6   | Medical savings account deduction . . . . . ▶  | 6  | 00000  |
| 7   | Self-employed health insurance deduction (see instructions) . . . . . ▶  | 7  | 98000  |
| 8   | Health savings accounts deduction . . . . . ▶  | 8  | 52000  |
| 9   | <input type="radio"/> Certain qualified deductions from U.S. Form 1040 (see instructions)  | 9  | 00000  |
|   | <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 | 00000  |
| 11  | College Tuition Deduction (from worksheet) . . . . . ▶   | 11 | 27000  |
| 12  | Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) . . . . . ▶  | 12 | 30000  |
| 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 | 26000  |
| 14  | Claim of right deduction . . . . . ▶   | 14 | 00000  |
| 15  | Commuter deduction (from worksheet) . . . . . ▶  | 15 | 75000  |
| 16  | Human organ donation deduction ( <b>full-year residents only</b> ; see instructions) . . . . . ▶   | 16 | 00000  |
| 17  | Total other deductions. Add lines 1 through 16. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 . . . . . ▶   | 17 | 419000 |





DRAFT



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

400 08 2000

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

2014

1 a. Date of birth > 04051954 b. Spouse's date of birth > 05061945 c. Family size > 6 (see instructions)

2 Federal adjusted gross income (required information). If married filing separately, see instructions (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). > 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 2014, 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 2014, 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.
4b MassHealth, Commonwealth Care or ConnectorCare. 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.

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)

999-01-0796

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)

999-01-1796

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)

999-01-2796

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)

999-01-3796

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 Commonwealth Care, 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 2014, 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.

DRAFT



FIRST NAME

ELL

M.I.

LAST NAME

S BURY

SOCIAL SECURITY NUMBER

400082000

### Schedule HC Uninsured for All or Part of 2014

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

**6** Was your income in 2014 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 2014. 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 2014, 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 2014. 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 2014, 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 checked="" type="radio"/> | <input checked="" type="radio"/> |
| <b>SPOUSE:</b> | <input type="radio"/> | <input checked="" type="radio"/> | <input type="radio"/>            |

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank ovals in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2014. YOU ARE NOT SUBJECT TO A PENALTY IN 2014. 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 2014 tax year? ▶ **8b** You:  Yes  No  
Spouse:  Yes  No

If you answer **No** to line 8b, YOU ARE NOT SUBJECT TO A PENALTY IN 2014. 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 2014 tax year? ▶ **9** You:  Yes  No  
Spouse:  Yes  No

**Note:** If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2014, 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 2014. 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

2014

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)

999-018077

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)

998-018078

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)

999-01-0003

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



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

2014

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 MA ZIP + 4 021160017

Accounting Method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

Did you materially participate in the operation of this business during 2014? (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 2014?  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:

|           |  |                  |                                     |           |                  |
|-----------|--|------------------|-------------------------------------|-----------|------------------|
| <b>1</b>  | a. Gross receipts or sales   | <u>300001600</u> | <input type="checkbox"/>            | <b>1</b>  | <u>300000000</u> |
|           | b. Returns and allowances  | <u>1600</u>      | <input type="checkbox"/>            | <b>1</b>  | <u>1600</u>      |
| <b>2</b>  | Cost of goods sold and/or operations (Schedule C-1, line 8)                              |                  | <input type="checkbox"/>            | <b>2</b>  | <u>100000000</u> |
| <b>3</b>  | Gross profit. Subtract line 2 from line 1  |                  | <input type="checkbox"/>            | <b>3</b>  | <u>200000000</u> |
| <b>4</b>  | Other income. Do not include interest income (other than from Mass. banks) and dividends |                  | <input type="checkbox"/>            | <b>4</b>  | <u>500000000</u> |
| <b>5</b>  | Total income. Add line 3 and line 4  |                  | <input checked="" type="checkbox"/> | <b>5</b>  | <u>700000000</u> |
| <b>6</b>  | Advertising  |                  | <input type="checkbox"/>            | <b>6</b>  | <u>600</u>       |
| <b>7</b>  | Bad debts from sales or services   |                  | <input type="checkbox"/>            | <b>7</b>  | <u>70000</u>     |
| <b>8</b>  | Car and truck expenses   |                  | <input type="checkbox"/>            | <b>8</b>  | <u>16932000</u>  |
| <b>9</b>  | Commissions and fees   |                  | <input type="checkbox"/>            | <b>9</b>  | <u>4000</u>      |
| <b>10</b> | Depletion  |                  | <input type="checkbox"/>            | <b>10</b> | <u>78000</u>     |
| <b>11</b> | Depreciation and Section 179 deduction   |                  | <input type="checkbox"/>            | <b>11</b> | <u>10000</u>     |
| <b>12</b> | Employee benefit programs (other than in line 17)  |                  | <input type="checkbox"/>            | <b>12</b> | <u>900000000</u> |
| <b>13</b> | Insurance (other than health)  |                  | <input type="checkbox"/>            | <b>13</b> | <u>30000</u>     |
| <b>14</b> | Interest:  |                  |                                     |           |                  |
|           | a. mortgage interest paid to financial institutions                                      | <u>9270000</u>   |                                     |           |                  |
|           | b. other interest  | <u>2000000</u>   |                                     | <b>14</b> | <u>9470000</u>   |
| <b>15</b> | Legal and professional services  |                  | <input type="checkbox"/>            | <b>15</b> | <u>99900</u>     |
| <b>16</b> | Office expense   |                  | <input type="checkbox"/>            | <b>16</b> | <u>300100</u>    |
| <b>17</b> | Pension and profit-sharing plans   |                  | <input type="checkbox"/>            | <b>17</b> | <u>80000000</u>  |

**DRAFT**





**DRAFT**

FIRST NAME

ELL

M.I. LAST NAME

SBURY

SOCIAL SECURITY NUMBER

400082000

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

**2014**

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

2 LAWKEY WAY

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

BOSTON

STATE ZIP + 4

MA 021230132

- 1 Living quarters status during 2014:  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, 2014. If over \$691,000, 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 690000
- 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 \$56,000; or you are filing as "Head of household," and line 9 is greater than \$70,000; or you are filing as "Married filing jointly," and line 9 is greater than \$84,000.

**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 2014 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 2014. .... 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 \$1,050 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 2014 : 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 \$1,050 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 5.2% 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 5.2% 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 2014. 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 2014 \_\_\_\_\_
- 3. Enter the amount of any betterment or special assessment paid in 2014. \_\_\_\_\_
- 4. Add lines 1 through 3. Enter result here and on Schedule CB, line 11 \_\_\_\_\_



SOCIAL SECURITY NUMBER

400082000

2014

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

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

1. FIRST NAME: PAT M.I. LAST NAME: BURY  
 RELATIONSHIP TO TAXPAYER: SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?  Yes

1. SOCIAL SECURITY NUMBER: 400082004  
 DATE OF BIRTH: 07041995

2. FIRST NAME: CHRIS M.I. LAST NAME: BURY  
 RELATIONSHIP TO TAXPAYER: SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?  Yes

2. SOCIAL SECURITY NUMBER: 400082003  
 DATE OF BIRTH: 07041995

3. FIRST NAME: AL M.I. LAST NAME: BURY  
 RELATIONSHIP TO TAXPAYER: SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?  Yes

3. SOCIAL SECURITY NUMBER: 400082002  
 DATE OF BIRTH: 07041995

4. FIRST NAME: NONAM M.I. LAST NAME: BURY  
 RELATIONSHIP TO TAXPAYER: SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?  Yes

4. SOCIAL SECURITY NUMBER: 400082001  
 DATE OF BIRTH: 01012005

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

5. SOCIAL SECURITY NUMBER:  
 DATE OF BIRTH: MMDDYYYY

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

6. SOCIAL SECURITY NUMBER:  
 DATE OF BIRTH: MMDDYYYY

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

7. SOCIAL SECURITY NUMBER:  
 DATE OF BIRTH: MMDDYYYY

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

8. SOCIAL SECURITY NUMBER:  
 DATE OF BIRTH: MMDDYYYY

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

9. SOCIAL SECURITY NUMBER:  
 DATE OF BIRTH: MMDDYYYY

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

10. SOCIAL SECURITY NUMBER:  
 DATE OF BIRTH: MMDDYYYY



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

2014

**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) 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)

2014  
**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 ELL S BURY Social Security number 400082000

Name of entity BETTY AND WILMA'S Partnership Federal Identification number 012210344

Check one only:  S corporation  Partnership

## Income or Loss from Partnerships and S Corporations

|   |    |          |
|---|----|----------|
| 1 Passive loss allowed. (Enter as positive amount.)   | 1  | 5000     |
| 2 Passive income (from U.S. Schedule K-1)   | 2  | 500      |
| 3 Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)  | 3  | 6000     |
| 4 Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.)  | 4  | 990      |
| 5 Non-passive income (from U.S. Schedule K-1)   | 5  | 1500     |
| 6 Combine lines 2 and 5   | 6  | 2000     |
| 7 Combine lines 1, 3 and 4  | 7  | (-11990) |
| 8 Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)  | 8  | -9990    |
| 9 Interest (other than from Massachusetts banks) and dividends if included in line 8  | 9  |          |
| 10 Interest from Massachusetts banks if included in line 8  | 10 | 9        |
| 11 Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.)   | 11 | -9999    |
| 12 Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |    |          |
| 13 Check if any amount of this investment not at risk <input type="checkbox"/>  |    |          |



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

2014  
**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 ELL S BURY Social Security number 4 000 82 000  
 Name of entity LOST Federal Identification number 011022030

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 5.2% 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 |
|---|----|----------|



# Schedule E Reconciliation Total Supplemental Income and (Loss)

2014

**Massachusetts  
Department of  
Revenue**

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

Name

ELL S BURY

Social Security number

400082000

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

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

### Income

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

### Expenses

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



4000 82000

### 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 5.2% income   | 47 |     |
| 48 Subtotal. Combine lines 46 and 47  | 48 |     |
| 49 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 48 from 45. (Enter loss as negative amount.) | 49 |     |

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

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

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

### Farm Income

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

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

### 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 |