



Test #2

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

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

Massachusetts Department of Revenue Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return 2018

TAXPAYER'S FIRST NAME: ELL M.I. LAST NAME: SBURY TAXPAYER'S SOCIAL SECURITY NUMBER: 400082000

SPOUSE'S FIRST NAME: ANNE M.I. LAST NAME: BURY SPOUSE'S SOCIAL SECURITY NUMBER: 400082100

MAILING ADDRESS (no. & street, apt./suite/postal box). If you have a foreign address, also complete line below. CITY/TOWN STATE ZIP 2 YAWKEY WAY, APT 7 BOSTON MA 02123-0132

FOREIGN PROVINCE/STATE/COUNTY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

Fill in if (see instructions): [X] Original return [] Amended return [] Amended return due to federal change

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) [X] \$1 Taxpayer [] \$1 Spouse Total \$ 1

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

Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions [] Taxpayer [] Spouse

Fill in if under age 18. See instructions [] Taxpayer [] Spouse

Fill in if name or address has changed since 2017 [X]

Fill in if noncustodial parent [X]

Fill in if filing Schedule TDS. See instructions []

Fill in one only. See instructions:

[] Nonresident [X] Part-year resident [] Filing as both nonresident and part-year resident [] Nonresident composite return

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

b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10) [X] 6200000

1 FILING STATUS. Fill in one only.

- [] Single
[X] Married filing joint return (both must sign return)
[] Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)
[] Head of household. See instructions [] You are a custodial parent who has released claim to exemption for child(ren)

2 PART-YEAR RESIDENTS ONLY

Dates as Massachusetts resident from 07012018 to 1123102018

3 Total days as Massachusetts resident 1183 + 365 = 3 5014

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

YOUR SIGNATURE: Ell S Bury DATE: 02022019 SPOUSE'S SIGNATURE: Anne Bury DATE: 02022019



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL

BURY

400082000

4 EXEMPTIONS

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

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

c. Age 65 or over before 2019 You Spouse Total × \$ 700 = 4c

d. Blindness You Spouse Total × \$2,200 = 4d

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

f. Adoption. See instructions 4f

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

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

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

6 Taxable pensions and annuities. See instructions 6

7 a. b. a - b (not less than "0") = 7
Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.

8 a. b. a + b = 8
Business/profession income/loss (see instr.) Farming income/loss (see instr.)

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

10 a. Unemployment compensation. See instructions 10a
b. Massachusetts state lottery winnings 10b

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

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

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

Basis: Working days Miles Sales Other _____

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

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

c. Total working days. Add lines 13a and 13b 13c

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

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

f. Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2 13f

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



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL

BURY

400082000

14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); and the exemptions in line 22a.

a. Total 5.1% income (from line 12). Not less than "0" 14a

0000000000

b. Interest income. Smaller of line 7a or 7b 14b

00000000

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

0000000000

d. Total income this return. Add lines 14a through 14c 14d

0000000000

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

0000000000

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

0000000000

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

00000000

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

15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000 15a

140000

b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000 15b

158100

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

00000000

17 Number of dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2018, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).

a. Not more than two 1 x \$3,600 = b. 360000 Part-year residents multiply line 17b by line 3. Nonresidents multiply line 17b by line 14g 17

180500

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

a. Total Massachusetts rent paid in 2018 18

00000000

Nonresidents, during 2018 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? Yes No. If Yes, you do not qualify for this deduction.

00000000

19 Other deductions from Schedule Y, line 19. Enclose Schedule Y 19

41900

20 TOTAL DEDUCTIONS. Add lines 15 through 19 20

520500

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

5719600

22 a. Total exemption amount (from line 4g) 1700000 Part-year residents multiply line 22a by line 3. Nonresidents multiply line 22a by line 14g 22

852400

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

4867200

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

131300

25 TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24 25

4998500

26 TAX ON 5.1% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .051.

Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions 26

292400



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL BURRY

400082000

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 Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS 28
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions

11700

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

500

30 Additional tax on installment sales. See instructions 30

2000

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

32 TOTAL INCOME TAX. Add lines 26 through 30 32

307000

CREDITS

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

00

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

48800

35 Other credits (from Schedule CMS) 35

5000

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

253200

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation 37a

1100

b. Organ Transplant 37b

2000

c. Massachusetts AIDS. 37c

500

d. Massachusetts U.S. Olympic 37d

1400

e. Massachusetts Military Family Relief 37e

800

f. Homeless Animal Prevention And Care 37f

700

Total. Add lines 37a through 37f 37

6500

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

1700

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

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

Total a + b - c = 39

00

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

00

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

261400

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



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ELL BURY

400082000

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding .42 40900

43 2017 overpayment applied to your 2018 estimated tax (from 2017 Form 1, line 47 or Form 1-NR/PY, line 51. Do not enter 2017 refund .43 2000

44 2018 Massachusetts estimated tax payments. Do not include line 43 amount .44 6100

45 Payments made with extension .45 00

46 AMENDED RETURN ONLY. Additional payments (payments with original and/or prior amended return) .46 00

47 EARNED INCOME CREDIT. a. Number of qualifying children 1 b. Amount from U.S. return 98000 x .33 = c. 22500 Part-year residents only multiply line 47c by line 3. Nonresidents do not qualify. See instructions .47 11300

Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in oval if you qualify for this exception 0

48 Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB .48 40000

49 Other refundable credits (from Schedule CMS) .49 00

50 TOTAL. Add lines 42 through 49 .50 100300

51 OVERPAYMENT. If line 41 is smaller than line 50, subtract line 41 from line 50. If line 41 is larger than line 50, go to line 54. If line 41 and line 50 are equal, enter "0" in line 53 .51 00

52 Amount of overpayment you want APPLIED to your 2019 ESTIMATED TAX .52 00

53 THIS IS YOUR REFUND. Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 .53 00

Direct deposit of refund. See instructions. Type of account (select one): 0 Checking 0 Savings

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

54 TAX DUE. Subtract line 50 from line 41. Pay in full online at mass.gov/masstaxconnect .54 161100

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

These amounts will affect your refund or tax due:

Interest 00 Penalty 00 M-2210 amount 00 Exception. Enclose Form M-2210.

PRINT PAID PREPARER'S NAME: JOE SMITH PAID PREPARER'S SSN or PTIN: 410 00 1000 PAID PREPARER'S PHONE: 617 100 9999 DATE: 02/02/2019 PAID PREPARER'S SIGNATURE: Joe Smith PAID PREPARER'S EIN: 411 268 369

Fill in if self-employed 0 DOR may discuss this return with the preparer 0 I do not want my preparer to file my return electronically 0



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

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

2018

| | | |
|---|--|---------|
| 1 | Alimony received (from US return) (full- and part-year residents only; see instructions)..... ▶ 1 | 3000 0 |
| 2 | Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ▶ 2 | 1000 0 |
| 3 | Other gambling winnings (sources other than Massachusetts state lottery). Not less than "0" ... ▶ 3 Note: Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. Do not report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b. | 4000 0 |
| 4 | Fees and other 5.1% income. Not less than "0" ▶ 4 | 2000 0 |
| 5 | Total other 5.1% income. Add lines 1 through 4. Not less than "0." Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 ▶ 5 | 10000 0 |

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

| | | |
|----|---|--------|
| 1 | Reserved..... ▶ 1 | 00 |
| 2 | Penalty on early savings withdrawal (from US return). (Nonresidents and part-year residents; this deduction must be related to income reported on Form 1-NR/PY)..... ▶ 2 | 3000 0 |
| 3 | Alimony paid (from US return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY..... ▶ 3 | 1900 0 |
| 4 | Amounts excludible under MGL ch 41, § 111F or US tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below..... ▶ 4 <input type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL ch 41, § 111F <input checked="" type="radio"/> Income exempt under US tax treaty | 2200 0 |
| 5 | Moving expenses ▶ 5 | 4000 0 |
| 6 | Medical savings account deduction..... ▶ 6 | 00 |
| 7 | Self-employed health insurance deduction (see instructions) ▶ 7 | 9800 0 |
| 8 | Health savings accounts deduction..... ▶ 8 | 5200 0 |
| 9 | <input type="radio"/> Certain qualified deductions from US Form 1040 (see instructions) <input type="radio"/> Certain business expenses from US Form 1040 (see instructions)..... ▶ 9 | 00 |
| 10 | Student loan interest deduction (from US Form 1040; only if not claiming the same expenses in line 12) ▶ 10 | 00 |
| 11 | College Tuition Deduction (full-year residents only ; from worksheet) ▶ 11 | 2700 0 |
| 12 | Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ▶ 12 | 3000 0 |
| 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 0 |
| 14 | Claim of right deduction ▶ 14 | 00 |
| 15 | Commuter deduction (from worksheet) ▶ 15 | 2400 0 |
| 16 | Human organ donation deduction (full-year residents only ; see instructions)..... ▶ 16 | 00 |
| 17 | Certain gambling losses (see instructions) ▶ 17 | 5100 0 |
| 18 | Prepaid tuition or college savings program deduction (see instructions) ▶ 18 | 00 |
| 19 | Total other deductions. Add lines 1 through 18. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ▶ 19 | 4190 0 |



SOCIAL SECURITY NUMBER

400082000

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

2018

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1, lines 12, 13 or 43 or Form 1-NR/PY, lines 16, 17 or 47. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

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

1. SOCIAL SECURITY NUMBER
400082004
 DATE OF BIRTH
07041999

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

2. SOCIAL SECURITY NUMBER
400082003
 DATE OF BIRTH
07041999

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

3. SOCIAL SECURITY NUMBER
400082002
 DATE OF BIRTH
07041999

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

4. SOCIAL SECURITY NUMBER
400082001
 DATE OF BIRTH
01012009

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

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

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

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

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

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

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



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

E I L L S B U R Y

4 0 0 0 8 2 0 0 0

Schedule HC Uninsured for All or Part of 2018. Do not complete if you are not subject to a penalty.

6 Was your income in 2018 at or below 150% of the federal poverty level? (See worksheet) 6 Yes No

7 Complete this section only if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2018.

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

Table with columns for months (JAN-DEC) and rows for You and Spouse, with ovals for selection.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank ovals in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2018.

Schedule HC Religious Exemption and Certificate of Exemption

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

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

8a. You Yes No Spouse Yes No

If you answer Yes, go to line 8b. If you answer No, go to line 9. If you are filing a joint return and one spouse answers Yes but the other spouse answers No, see instructions.

b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2018 tax year?

8b. You Yes No Spouse Yes No

If you answer No to line 8b, you are not subject to a penalty in 2018. Skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9 Certificate of exemption. Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2018 tax year?

9. You Yes No Spouse Yes No

Note: If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2018, issued by the Federal Health Insurance Marketplace, do not enter that information in line 9.

If you answer Yes, enter the certificate number below, you are not subject to a penalty in 2018. Skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.

YOUR MASSACHUSETTS CERTIFICATE NUMBER

SPOUSE'S MASSACHUSETTS CERTIFICATE NUMBER

MA300777

MA319999



COMPLETE SCHEDULE HC-CS
TO REPORT ADDITIONAL
INSURANCE COMPANIES

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

Schedule HC-CS Health Care Information Continuation Sheet

2018

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you fill in the Full-Year MCC or Part-Year MCC oval(s) in line 3 of Schedule HC and had more than two private health insurance companies. Note: Your two most recent health insurance companies should be reported on Schedule HC, line(s) 4f and/or 4g. Fill out the information below, using Form MA 1099-HC, to report the information from your additional insurance companies.

PART A. YOUR HEALTH INSURANCE

3. NAME OF THIRD INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY (from box 1 of Form MA 1099-HC)

BEAR NEW AGE

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

999018077 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) SUBSCRIBER NUMBER (from Form MA 1099-HC)

998018078 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) SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

999010003 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) SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

999998881 V0976

DUPLICATE FILED
SUBJECT
SEPTEMBER 2018



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

E.L.L.

S BURY

400082000

Schedule B Interest, Dividends and Certain Capital Gains and Losses

2018

PART 1. INTEREST AND DIVIDEND INCOME

If you received any interest income other than interest from Massachusetts banks, or if you received more than \$1,500 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instructions). Otherwise, enter dividends of \$1,500 or less on Form 1, line 20 or Form 1-NR/PY, line 24. In all cases enter 5.1% interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

Table with 3 columns: Line number, Description, and Amount. Includes rows for Total interest income (150200), Total ordinary dividends (2800), Total interest and dividends (153000), and Subtotal (131300).

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

Table with 3 columns: Line number, Description, and Amount. Includes rows for Short-term capital gains (3700), Long-term capital gains (00), Gain on sale (00), Subtotal (3700), Short-term capital losses (00), Loss on sale (00), and Short-term losses applied (00).

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



SOCIAL SECURITY NUMBER

400082000

| | | | |
|----|---|----|------|
| 21 | Available short-term losses. Combine lines 19 and 20. See instructions | 21 | 00 |
| 22 | Short-term losses applied against long-term gains. See instructions | 22 | 00 |
| 23 | Short-term losses available for carryover in 2018. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4 | 23 | 00 |
| 24 | Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions | 24 | 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 2018. Enter amount from line 23. If line 23 was not completed, enter "0" | 40 | 00 |

DRAFT FILE OF AUGUST 10, 2018
SUBJECT TO CHANGE



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

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

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles 2018

Table with 23 rows detailing capital gains and losses. Includes subtotals and tax calculations. Final taxable gains: 2000.00, tax: 117.00, available losses: 0.00.

DO NOT FILE TO CHANGE SEPTEMBER 21, 2018



Ovals must be filled in completely. Example: If any line shows a loss, mark an X in box at left of the line.

Schedule C Massachusetts Profit or Loss from Business

2018

FIRST NAME 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) _____

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

| | | | | |
|-----------|--|------------------|------------|------------------|
| 1 | a. Gross receipts or sales | <u>300001600</u> | | |
| 2 | b. Returns and allowances | <u>1600</u> | 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> |

DO NOT FILE
SUBJECT TO CH. 128B
SEPTEMBER 21, 2018



SOCIAL SECURITY NUMBER

400082000

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

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

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

Fill in if there was any change in determining quantities, costs or valuations between opening and closing inventory. Enclose explanation

| | | | |
|---|--|-----------|-----------|
| 1 | Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) ... | | 10000 |
| 2 | a. Purchases..... | 300090000 | |
| | b. Items withdrawn for personal use..... | 90000 | a - b = 2 |
| | | | 300000000 |
| 3 | Cost of labor (do not include salary paid to yourself)..... | | 199990000 |
| 4 | Materials and supplies..... | | 2000000 |
| 5 | Other costs (enclose statement)..... | | 398000000 |
| 6 | Add lines 1 through 5..... | | 900000000 |
| 7 | Inventory at end of year..... | | 800000000 |
| 8 | Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2..... | | 100000000 |



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ELL

S BURY

400082000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2018 to qualify for this credit. Also, you must file as single, married filing jointly or head of household to qualify for this credit. If married filing separately, you do not qualify for this credit.

Schedule CB Circuit Breaker Credit. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

2018

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

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

2 YAWKEY WAY

BOSTON

MA 02123 0132

- 1 Living quarters status during 2018: Homeowner Multi-use or multi-family property (see instructions)
Note: if you moved during the year, see reverse. Renter (if you received any federal and/or state rent subsidy, or you rent from a tax-exempt entity, you do not qualify for the Circuit Breaker Credit; see instructions)

2 Homeowners only, enter assessed value of principal residence as of January 1, 2018. If over \$747,000, you do not qualify for this credit. See instructions 2 650,000 00

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 64,690 00
4 Total Social Security benefits (see instructions) 4 222 00
5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 388 00
6 Miscellaneous income, including cash public assistance 6 00
7 Massachusetts total income. Add lines 3 through 6 7 65,500 00
8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 6,900 00
9 Qualifying income. Subtract line 8 from line 7 9 58,600 00
You do not qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$57,000; or you are filing as "Head of household," and line 9 is greater than \$72,000; or you are filing as "Married filing jointly," and line 9 is greater than \$86,000.

CREDIT CALCULATION. If you filled in "Homeowner" in line 1, complete lines 10-17; if "Renter," skip to line 18.

- 10 Real estate taxes paid in calendar year 2018 for your principal residence (see instructions) 10 6,100 00
11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 1,000 00
12 Subtract line 11 from line 10 12 6,000 00
13 Enter 50% (.50) of water and sewer use charges paid in 2018. 13 260 00
14 Add lines 12 and 13 14 6,260 00
15 Income threshold. Multiply line 9 by 10% (.10) 15 5,860 00
16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit 16 400 00
17 Enter the lesser of line 16 or \$1,080 here and on Form 1, line 44 or Form 1-NR/PY, line 48. 17 400 00
18 Enter total amount of rent paid for your principal residence in 2018: a. 00 ÷ 4 = 18 00
Landlord's name and address
19 Income threshold. Multiply line 9 by 10% (.10) 19 00
20 Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit 20 00
21 Enter the lesser of line 20 or \$1,080 here and on Form 1, line 44 or Form 1-NR/PY, line 48. 21 00



**Massachusetts Department of Revenue
Schedule CRS
Credit Recapture Schedule**

2018

For calendar year 2018 or taxable year beginning 01/01/2018 2018 and ending 12/31/2018
 Name of taxpayer ELL S BURY Identification number 400082000

Instructions

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

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

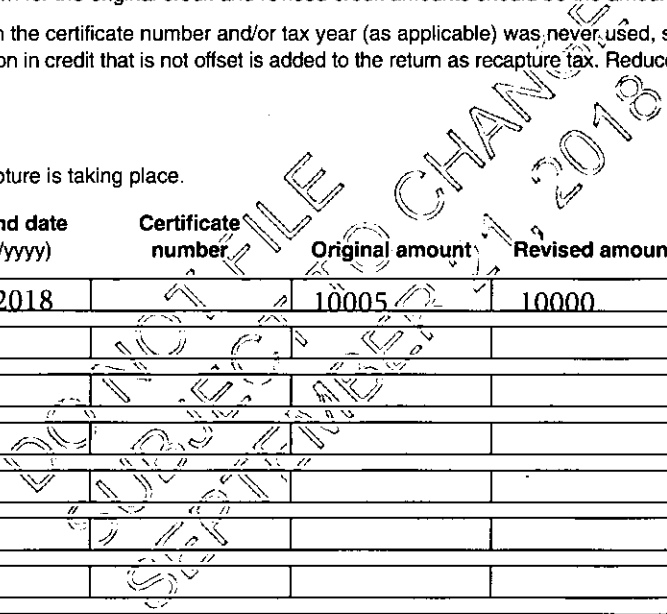
For each credit, show both the original amount of the credit and the revised amount; the difference between these is the reduction in the credit or tentative recapture. For the investment tax credit (and similar credits) where recapture is being required for some but not all of the assets placed in service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

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

Credit recaptures

- 1 List any credit for which recapture is taking place.

| Credit type | Period end date (mm/dd/yyyy) | Certificate number | Original amount | Revised amount | Credit never used | Addition to excise |
|-------------|---------------------------------|-----------------------|-----------------|----------------|----------------------|-----------------------|
| HISRHB | 12/31/2018 | | 10005 | 10000 | 5 | 5 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |





**Massachusetts Department of Revenue
Schedule CMS
Credit Manager Schedule**

For calendar year 2018 or taxable year beginning 2018 and ending

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

Instructions

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

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

Section 1. Non-refundable credits

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

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

| 1a. Credit type | 1b. Fill in if non-expiring | 1c. Period end date (mm/dd/yyyy) | 1d. Certificate number | 1e. Credit available or certificate balance | 1f. Credit taken this year | 1g. Credit shared this year |
|-----------------|-----------------------------|----------------------------------|------------------------|---|----------------------------|-----------------------------|
| BRWFLD | <input type="radio"/> | 12/31/2018 | 4130B71736 | 25 | 25 | |
| EMPVLL | <input type="radio"/> | 12/31/2018 | 4123W0000 | 25 | 25 | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |
| | <input type="radio"/> | | | | | |

1h. Total. Enter total amount of credit(s) taken this year here and where indicated above 50



Massachusetts Department of Revenue

Schedule E-1

Rental Real Estate and Royalty Income and (Loss)

2018

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

Name ELL S BURY Social Security number 400082000 Type of real estate RENTAL

Street address 1 B ST

City/Town BOSTON State MA Zip 02123 0017

Fill in one only: Rental real estate Royalty

Income or (Loss) from Rental Real Estate and Royalties

Income

Fill in oval if showing a loss

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 (enclose statement) 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). See U.S. Schedule E, line 21 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 20000

22 Income. Enter positive amounts shown on line 20. Do not include any (losses)

23 Losses. Enter royalty losses from line 20 or rental real estate (losses) from line 21 20000

24 Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.) 20000

25 Fill in if this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value.

DO NOT FILE DRAFT AS OF AUGUST 10, 2018 SUBJECT TO CHANGE



Massachusetts Department of Revenue
Schedule E-2
Partnership and S Corporation Income and (Loss) **2018**

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

Name ELL S BURY Social Security number 400082000
 Name of entity BETTY AND WILMAS PARTNERSHIP Federal identification number 012210344
 Fill in one only:
 S corporations Partnership

Income or (Loss) from Partnerships and S Corporations

▼ Fill in oval if showing a loss

| | | |
|--|----|--|
| 1 Passive loss allowed. (Enter as positive amount.) | 1 | 5000 |
| 2 Passive income (from US Schedule K-1) | 2 | 500 |
| 3 Non-passive loss (from US Schedule K-1). (Enter as positive amount.) | 3 | 6000 |
| 4 Section 179 expense deduction (from US Form 4562). (Enter as positive amount.) | 4 | 990 |
| 5 Non-passive income (from US Schedule K-1) | 5 | 1500 |
| 6 Combine lines 2 and 5 | 6 | 2000 |
| 7 Combine lines 1, 3 and 4 | 7 | <input checked="" type="radio"/> 11990 |
| 8 Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.) | 8 | <input checked="" type="radio"/> 9990 |
| 9 Interest (other than from Massachusetts banks) and dividends if included in line 8 | 9 | |
| 10 Interest from Massachusetts banks if included in line 8 | 10 | 9 |
| 11 Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.) | 11 | <input checked="" type="radio"/> 9999 |
| 12 Fill in if reporting any loss not allowed in a prior year due to the at-risk or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on US Form 8582) or unreimbursed partnership expenses | | <input type="radio"/> |
| 13 Fill in if any amount of this investment not at risk | | <input type="radio"/> |

DO NOT FILE OR MAIL TO AUGUST 10 2018
 DRAFT AND FOR CHANGE
 SUBJECT TO CHANGE



Massachusetts Department of Revenue

Schedule E-3

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

2018

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name: ELL S BURY Social Security number: 400082000
Name of entity: LOST Federal Identification number: 011 022 030

Fill in one only:
Estate/trust REMIC Farm

Income or (Loss) from Estates and Trusts

Fill in oval if showing a loss

- 1 Passive deduction or (loss) allowed. (Enter as positive amount.)
2 Passive income (from U.S. Schedule K-1)
3 Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)
4 Other income (from U.S. Schedule K-1)
5 Combine lines 2 and 4
6 Combine lines 1 and 3
7 Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)
8 Estate or non-grantor type income taxed from Form 2, if included on line 7
9 Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)
10 Interest (other than from Massachusetts banks) and dividends if included in line 9
11 Adjustments to 5.1% income. Enclose statement.
12 Subtotal. Combine lines 10 and 11
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.)

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

- 14 Excess inclusion (from U.S. Schedule Q, line 2c)
15 Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)
16 Income (from U.S. Schedule Q, line 3b)
17 Combine lines 15 and 16. (Enter loss as negative amount.)

Farm Income

- 18 Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.) 920000

DO NOT FILE BY AUGUST 10, 2018
SUBJECT TO CHANGE



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

2018

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

Name ELL S BURY Social Security number 400 082 000

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

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

| Income | ▼ Fill in oval if showing a loss |
|---|--|
| 1 Rents received | 1 <input type="text" value="1000"/> |
| 2 Royalties received | 2 <input type="text"/> |
| Expenses | |
| 3 Advertising | 3 <input type="text" value="500"/> |
| 4 Auto and travel | 4 <input type="text" value="600"/> |
| 5 Cleaning and maintenance | 5 <input type="text" value="700"/> |
| 6 Commissions | 6 <input type="text" value="800"/> |
| 7 Insurance | 7 <input type="text" value="900"/> |
| 8 Legal and other professional fees | 8 <input type="text" value="1000"/> |
| 9 Management fees | 9 <input type="text" value="1100"/> |
| 10 Mortgage interest paid to banks, etc. | 10 <input type="text" value="1200"/> |
| 11 Other interest | 11 <input type="text" value="1300"/> |
| 12 Repairs | 12 <input type="text" value="1400"/> |
| 13 Supplies | 13 <input type="text" value="1500"/> |
| 14 Taxes | 14 <input type="text" value="1600"/> |
| 15 Utilities | 15 <input type="text" value="1700"/> |
| 16 Other expenses | 16 <input type="text" value="1800"/> |
| 17 Add lines 3 through 16 | 17 <input type="text" value="16100"/> |
| 18 Depreciation expense or depletion | 18 <input type="text" value="4900"/> |
| 19 Total expenses. Add lines 17 and 18 | 19 <input type="text" value="21000"/> |
| 20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) and/or line 2 (royalties) | 20 <input checked="" type="radio"/> <input type="text" value="80000"/> |
| 21 Deductible rental real estate (loss) | 21 <input checked="" type="radio"/> <input type="text" value="20000"/> |
| 22 Income. Enter positive amounts shown on line 20. Do not include any (losses) | 22 <input type="text"/> |
| 23 (Losses). Add royalty (losses) from line 20 and rental real estate (losses) from line 21 | 23 <input checked="" type="radio"/> <input type="text" value="20000"/> |
| 24 Total rental real estate and royalty income or (loss). (Enter loss as negative amount.) | 24 <input checked="" type="radio"/> <input type="text" value="20000"/> |

DO NOT FILE
DRAFT AS OF AUGUST 10, 2018
SUBJECT TO CHANGE



Name **ELL S BURY**

Social Security number **400082000**

Income or (Loss) from Partnerships and S Corporations

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

▼ Fill in oval if showing a loss

- 25 Passive loss allowed. (Enter as positive amount.) 25
- 26 Passive income 26
- 27 Non-passive loss. (Enter as positive amount.) 27
- 28 IRC § 179 expense deduction. (Enter as positive amount.) 28
- 29 Non-passive income 29
- 30 Combine lines 26 and 29. 30
- 31 Combine lines 25, 27 and 28 31
- 32 Partnership and S corporation income or loss. Combine lines 30 and 31. 32
- 33 Interest (other than from Massachusetts banks) and dividends if included in line 32 33
- 34 Interest from Massachusetts banks if included in line 32. 34
- 35 Total income or (loss) from partnerships and S corporations. Subtract total of lines 33 and 34 from line 32. (Enter loss as negative amount.) 35
- 36 Fill in if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses

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

- 37 Passive deduction or (loss) allowed. (Enter as positive amount.) 37
- 38 Passive income 38
- 39 Non-passive deduction or (loss). (Enter as positive amount.) 39
- 40 Non-passive other income 40
- 41 Add lines 38 and 40. 41
- 42 Add lines 37 and 39. 42
- 43 Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.) 43
- 44 Estate or non-grantor-type trust income, taxed on Massachusetts Form 2, if included in line 43 44
- 45 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 44 from line 43 45
- 46 Interest (other than from Massachusetts banks) and dividends if included in line 45 46
- 47 Adjustments to 5.1% income 47
- 48 Subtotal. Combine lines 46 and 47. 48
- 49 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 48 from 45. (Enter loss as negative amount.) 49

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

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

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

DO NOT FILE AS OF AUGUST 15, 2018
DRAFT AS OF AUGUST 15, 2018
SUBJECT TO CHANGE



Name **ELL S BURY**

Social Security number **400 082 000**

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

▼ Fill in oval if showing a loss

54 Net farm rental income or (loss). (Enter loss as negative amount.) **54** **92 000**
920,000

Summary

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

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

57 Abandoned building renovation deduction **57**

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

DO NOT FILE
DRAFT AS OF AUGUST 10, 2018
SUBJECT TO CHANGE



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

2018

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

Social Security number(s)

ELL S BURY

400 082 000

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

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

Part 1. Income adjustments

| Total income as modified Col. a | Massachusetts resident period Col. b Income from col. a for this period | Massachusetts nonresident period Col. c Income from col. a for this period | Massachusetts nonresident period Col. d Income from col. c from Mass. sources | Total Massachusetts taxable income Col. e add col's. b and d |
|--|--|---|--|--|
|--|--|---|--|--|

Form 1-NR/PY

5 Wages, salaries, tips and other employee compensation.

| | | | | |
|-------|-------|-------|--|-------|
| 60000 | 60000 | 60000 | | 60000 |
|-------|-------|-------|--|-------|

6 Taxable pensions and annuities.

| | | | | |
|-----|-----|-----|--|-----|
| 300 | 300 | 300 | | 300 |
|-----|-----|-----|--|-----|

7 Massachusetts bank interest.

| | | | | |
|-----|-----|-----|--|-----|
| 217 | 217 | 217 | | 217 |
|-----|-----|-----|--|-----|

8 Business/profession or farm income/loss (see Schedule C).

| | | | | |
|---------|---------|---------|--|---------|
| 1000000 | 1000000 | 1000000 | | 1000000 |
|---------|---------|---------|--|---------|

9 Rental, royalty, REMIC, partnership, S corporation, trust income/loss (see Schedule E).

| | | | | |
|---------|---------|---------|--|---------|
| -999999 | -999999 | -999999 | | -999999 |
|---------|---------|---------|--|---------|

10a Unemployment compensation.

| | | | | |
|-----|-----|-----|--|-----|
| 160 | 160 | 160 | | 160 |
|-----|-----|-----|--|-----|

10b Massachusetts state lottery winnings.

| | | | | |
|-----|-----|-----|--|-----|
| 923 | 923 | 923 | | 923 |
|-----|-----|-----|--|-----|

11 Other income (alimony, taxable IRA/Keogh and Roth IRA conversion distributions, other gambling winnings, fees, prizes, etc.; see Schedule X).

| | | | | |
|------|------|------|--|------|
| 1000 | 1000 | 1000 | | 1000 |
|------|------|------|--|------|

24 Interest and dividends (see Schedule B).

| | | | | |
|------|------|------|--|------|
| 1313 | 1313 | 1313 | | 1313 |
|------|------|------|--|------|

27 Certain capital gains (see Schedule B).

| | | | | |
|----|----|----|--|----|
| 37 | 37 | 37 | | 37 |
|----|----|----|--|----|

Schedule D. Long-term capital gains/losses, excluding collectibles; see Schedule D.

| | | | | |
|------|------|------|--|------|
| 2000 | 2000 | 2000 | | 2000 |
|------|------|------|--|------|

Total

| | | | | |
|-------|-------|-------|--|-------|
| 65951 | 65951 | 65951 | | 65951 |
|-------|-------|-------|--|-------|

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



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

ELL S BURY

Social Security number(s)

400082000

Part 2. Deduction and exemption adjustments

Section A. The amounts reported in col's. a, b and c must be related to income reported on Form 1-NR/PY.

| Massachusetts resident period Col. a | Massachusetts nonresident period Col. b | Total Col. c add col's. a and b |
|--|---|---------------------------------------|
|--|---|---------------------------------------|

Form 1-NR/PY

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

| | | |
|------|--|------|
| 1400 | | 1400 |
|------|--|------|

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

| | | |
|------|--|------|
| 1581 | | 1581 |
|------|--|------|

Schedule Y

2 Penalty on early savings withdrawal.

| | | |
|----|--|----|
| 30 | | 30 |
|----|--|----|

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

| | | |
|----|--|----|
| 22 | | 22 |
|----|--|----|

5 Moving expenses.

| | | |
|----|--|----|
| 40 | | 40 |
|----|--|----|

7 Self-employed health insurance deduction.

| | | |
|----|--|----|
| 98 | | 98 |
|----|--|----|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|----|--|----|
| 26 | | 26 |
|----|--|----|

14 Claim of right deduction.

| | | |
|--|--|--|
| | | |
|--|--|--|

17 Certain gambling losses deduction.

| | | |
|----|--|----|
| 51 | | 51 |
|----|--|----|

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

FILED CHANGE
SEP 21 2018



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

ELL S BURY

Social Security number(s)

400082 000

Part 2. Deduction and exemption adjustments (cont'd.)

Section B

| Total before adjustments Col. a | Massachusetts resident period Col. b | Massachusetts nonresident period Col. c | Massachusetts nonresident period Col. d | Total before adjustments Col. e |
|------------------------------------|---|--|--|------------------------------------|
| Total | see instructions | subtract col. b from col. a | multiply col. c by Form 1-NR/PY, line 14g | add col's. b and d |

Form 1-NR/PY

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

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

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

| | | | | |
|------|------|--|--|------|
| 3600 | 3600 | | | 3600 |
|------|------|--|--|------|

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

| | | | | |
|-------|-------|--|--|-------|
| 17000 | 17000 | | | 17000 |
|-------|-------|--|--|-------|

Schedule Y

3 Alimony paid.

| | | | | |
|----|----|--|--|----|
| 19 | 19 | | | 19 |
|----|----|--|--|----|

6 Medical savings account.

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

8 Health savings accounts deduction.

| | | | | |
|----|----|--|--|----|
| 52 | 52 | | | 52 |
|----|----|--|--|----|

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

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

10 Deductions for student loan interest.

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

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

| | | | | |
|----|----|--|--|----|
| 30 | 30 | | | 30 |
|----|----|--|--|----|

15 Commuter deduction. See instructions.

| | | | | |
|----|----|--|--|----|
| 24 | 24 | | | 24 |
|----|----|--|--|----|

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

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

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



Schedule C-2

Excess Deductions Against Trade or Business Income

2018

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

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

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

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

1 Total 5.1% income or (loss) (from Form 1, line 10; Form 1-NR/PY, line 12; Form NRCR, line 5a; or Form 2, line 7) 1

2 5.1% interest exemption (total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b; or Form 1-NR/PY, line 7a or line 7b) 2

3 Abandoned Building Renovation Deduction (from Schedule C, line 30; Schedule E, line 57; or Form 2, Schedule E, line 3) 3

4 Combine lines 1, 2 and 3 4

5 Additional adjusted gross income deductions (from Form 1 or Form 1-NR/PY, Schedule Y, total of lines 1 through 10 and 18; or Form 2, line 8. See Form 2 instructions) 5

6 Subtract line 5 from line 4 6

7 If line 6 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 6 is less than "0," enter in lines 7a and 7b any of the following amounts included in Schedule B, lines 10 through 12 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, lines 12 through 14:

 a 12% capital gains effectively connected with the active conduct of your trade or business (attach statement) 7a

 b 12% capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year 7b

 Add lines 7a and 7b 7

8 Allowable deduction. Enter the smaller of line 6 (considered as a positive amount) or line 7 here and in Schedule B, line 14 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 16 8

9 Combine lines 6 and 8 9

10 If line 9 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 9 is less than "0," enter in lines 10a and 10b any of the following amounts included in Schedule B, line 4:

 a Interest (other than from Massachusetts banks) and dividends effectively connected with the active conduct of your trade or business (attach statement) 10a

 b Interest (other than from Massachusetts banks) and dividends from passive activities allowed to offset (losses) from passive activities in the current taxable year 10b

 Add lines 10a and 10b 10

11 Allowable deduction. Enter the smaller of line 9 (considered as a positive amount) or line 10 here and in Schedule B, line 8 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 10 11

12 Combine lines 9 and 11 12

13 If line 12 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 12 is less than "0," enter in lines 13a and 13b any of the following amounts included in Schedule D:

 a Long-term capital gains effectively connected with the active conduct of your trade or business (attach statement) 13a

 b Long-term capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year 13b

 Add lines 13a and 13b 13

14 Allowable deduction. Enter the smaller of line 12 (considered as a positive amount) or line 13 here and in Schedule D, line 18 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule D, line 17 14

DO NOT FILE
SUBJECT TO CHANGE
SEPTEMBER 28, 2018

DETACH HERE

2018 Form PV
Massachusetts Income Tax Payment Voucher

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

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



AREA RESERVED
FOR 2-D BARCODE

00000000000000 000000 0000000000 000 0000000000 0000000000