

Department of the Treasury -- Internal Revenue Service
Amended U.S. Individual Income Tax Return
▶ See separate instructions.

OMB No. 1545-0074

Your first name Bruce	MI H	Last name Mann	Your social security number [REDACTED]
If a joint return, spouse's first name Elizabeth	MI A	Last name Warren	Your spouse's social security number [REDACTED]
Your current home address (number and street). If you have a P.O. box, see instructions. [REDACTED]			Apt. no. [REDACTED]
Your city, town or post office. If you have a foreign address, see instructions. Cambridge			State ZIP code MA 02138

All filers must complete lines A, B, and C.

A Amended return filing status. You must check one box even if you are not changing your filing status. **Caution.** You cannot change your filing status from joint to separate returns after the due date.

<input type="checkbox"/> Single	<input checked="" type="checkbox"/> Married filing jointly	<input type="checkbox"/> Married filing separately
<input type="checkbox"/> Qualifying widow(er)	<input type="checkbox"/> Head of household (If the qualifying person is a child but not your dependent, see instructions.)	

B This return is for calendar year ☒ 2009 ☐ 2008 ☐ 2007 ☐ 2006**Other year.** Enter one: calendar year 2009 or fiscal year (month and year ended):**C Explanation of changes.** In the space provided below, tell us why you are filing Form 1040X.

I mistakenly entered the wrong number from form 1099 DIV from IBM.

Income and Deductions		Correct amount
1	Adjusted gross income (see instructions). If net operating loss (NOL) carryback is included, check here	978,560.
2	Itemized deductions or standard deduction (see instructions)	82,701.
3	Subtract line 2 from line 1.	895,859.
4	Exemptions. If changing, complete the Exemptions section on page 2 and enter the amount from line 30 (see instructions)	4,866.
5	Taxable income. Subtract line 4 from line 3.	890,993.

Tax Liability		
6	Tax (see instructions). Enter method used to figure tax: . . . TCW	282,210.
7	Credits (see instructions). If general business credit carryback is included, check here	
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	282,210.
9	Other taxes (see instructions).	4,218.
10	Total tax. Add lines 8 and 9.	286,428.

Payments		
11	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions)	187,435.
12	Estimated tax payments, including amount applied from prior year's return (see instructions)	105,608.
13	Earned income credit (EIC) (see instructions).	
14	Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	0.
15	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see instructions).	0.
16	Total payments. Add lines 11 through 15.	293,043.

Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)

17	Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see instructions)	7,202.
18	Subtract line 17 from line 16 (if less than zero, see instructions).	285,841.
19	Amount you owe. If line 10 is more than line 18, enter the difference (see instructions).	587.
20	If line 10 is less than line 18, enter the difference. This is the amount overpaid on this return	
21	Amount of line 20 you want refunded to you	
22	Amount of line 20 you want applied to your (enter year): estimated tax. 22	

Complete and sign this form on Page 2.

Exemptions

Complete this part only if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina or a Midwestern disaster.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

	Correct Number or Amount
23 Yourself and spouse. Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself.	23
24 Your dependent children who lived with you	24
25 Your dependent children who did not live with you due to divorce or separation	25
26 Other dependents	26
27 Total number of exemptions. Add lines 23 through 26.	27
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see instructions).	28
29 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 6 for 2006. If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009.	29
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form.	30
31 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.	

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see instructions)

Presidential election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- ☐ Check here if you did not previously want \$3 to go to the fund but now do.
- ☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund but now does.

Checklist

Before mailing this form, remember to

- ☐ Complete name, address, and social security number
- ☐ Complete lines A, B, and C on page 1
- ☐ Complete lines 1 through 22 on page 1
- ☐ Complete lines 23 through 31 on page 2, if required
- ☐ Attach any supporting documents and new or changed forms and schedules
- ☐ Sign and date this form

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

▶ Your signature _____ Date _____ Spouse's signature, if a joint return, both must sign _____ Date _____

Paid Preparer's Use Only

▶ Preparer's signature _____ Date _____

Self-prepared

Firm's name (or yours if self-employed), address, and ZIP code

☐ Check if self-employed

Preparer's SSN or PTIN

Phone number

EIN

For forms and publications, visit IRS on the Web at 222.irs.gov.

Form 1040X (Rev 1-2010)

Form **1040** Department of the Treasury — Internal Revenue Service **U.S. Individual Income Tax Return 2009** (99) IRS Use Only — Do not write or staple in this space.

Label (See instructions.)	For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20		OMB No. 1545-0074
	Your first name Bruce	MI Last name H Mann	Your social security number [REDACTED]
	If a joint return, spouse's first name Elizabeth	MI Last name A Warren	Spouse's social security number [REDACTED]
	Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apartment no. [REDACTED]
Use the IRS label. Otherwise, please print or type.	City, town or post office. If you have a foreign address, see instructions. Cambridge		State ZIP code MA 02138
	Presidential Election Campaign <input type="checkbox"/> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions).		You must enter your social security number(s) above. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse

Filing Status

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here .
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here .	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	No. of children on 6c who: <input type="checkbox"/> lived with you . . . <input type="checkbox"/> did not live with you due to divorce or separation (see instrs) . . . Dependents on 6c not entered above . Add numbers on lines above . . .
(1) First name	Last name				
				<input type="checkbox"/>	2
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed 2

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	812,736.
8a Taxable interest. Attach Schedule B if required	8a	10,820.
b Tax-exempt interest. Do not include on line 8a 8b		
9a Ordinary dividends. Attach Schedule B if required	9a	2,236.
b Qualified dividends (see instrs) 9b		
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received.	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	157,528.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here <input type="checkbox"/>	13	-3,000.
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions 15a	b Taxable amount (see instrs) 15b	
16a Pensions and annuities 16a	b Taxable amount (see instrs) 16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	350.
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation in excess of \$2,400 per recipient (see instructions)	19	
20a Social security benefits 20a	b Taxable amount (see instrs) 20b	
21 Other income	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income.	22	980,670.

Adjusted Gross Income

23 Educator expenses (see instructions)	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE	27	2,110.
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN 31a		
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Tuition and fees deduction. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 - 31a and 32 - 35	36	2,110.
37 Subtract line 36 from line 22. This is your adjusted gross income	37	978,560.

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	978,560.
39a	Check if: <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked > 39a		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here > 39b		
40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	82,701.
	b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) > 40b		
41	Subtract line 40a from line 38	41	895,859.
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions	42	4,866.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	890,993.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	282,210.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	282,210.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	282,210.
56	Self-employment tax. Attach Schedule SE	56	4,218.
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	
60	Add lines 55-59. This is your total tax	60	286,428.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	180,813.
62	2009 estimated tax payments and amount applied from 2008 return	62	105,608.
63	Making work pay and government retiree credit. Attach Schedule M	63	0.
64a	Earned income credit (EIC)	64a	
	b Nontaxable combat pay election > 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16.	66	
67	First-time homebuyer credit. Attach Form 5405.	67	
68	Amount paid with request for extension to file (see instructions)	68	
69	Excess social security and tier 1 RRTA tax withheld (see instructions)	69	6,622.
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lines 61-63, 64a, & 65-70. These are your total payments	71	293,043.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	6,615.
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here > 73a	73a	6,615.
	b Routing number > XXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number > XXXXXXXXXXXXXXXXXXXX		
74	Amount of line 72 you want applied to your 2010 estimated tax > 74	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions	75	
76	Estimated tax penalty (see instructions)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No

Designee's name >	Phone no. >	Personal identification number (PIN) >
-----------------------------	-----------------------	--

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature >	Date >	Your occupation >	Daytime phone number >
Spouse's signature, if a joint return, both must sign. >	Date >	Spouse's occupation >	
		Teacher	
		Teacher	

Paid Preparer's Use Only

Preparer's signature >	Date >	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN >
Firm's name (or yours if self-employed), address, and ZIP code >	Self-Prepared		EIN >
			Phone no. >

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2009

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Bruce H Mann & Elizabeth A Warren

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 7.5% (.075).	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local (check only one box):		
	a <input checked="" type="checkbox"/> Income taxes, or		
	b <input type="checkbox"/> General sales taxes	5	55,529.
	6 Real estate taxes (see instructions)	6	10,750.
	7 New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7	
(See instructions.)	8 Other taxes. List type and amount ▶ Personal Property & Other taxes 98.	8	98.
	9 Add lines 5 through 8	9	66,377.
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶ ----- ----- ----- -----	11	
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098. See instrs for spcl rules	12	
	13 Qualified mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instrs.)	14	
	15 Add lines 10 through 14	15	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	24,442.
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	24,442.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses -- job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ ----- -----	21	
	22 Tax preparation fees	22	
(See instructions.)	23 Other expenses -- investment, safe deposit box, etc. List type and amount ▶ ----- -----	23	
	24 Add lines 21 through 23	24	
	25 Enter amount from Form 1040, line 38	25	
	26 Multiply line 25 by 2% (.02)	26	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
Other Miscellaneous Deductions	28 Other -- from list in the instructions. List type and amount ▶ ----- -----	28	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	29	82,701.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>		

Itemized Deductions Limited per IRC Sec. 68.

Department of the Treasury (99)
Internal Revenue Service

Interest and Ordinary Dividends

OMB No. 1545-0074

2009

Attachment
Sequence No. 08

Name(s) shown on return

➤ Attach to Form 1040A or 1040.

► See instructions.

Your social security number

Bruce H Mann & Elizabeth A Warren

Part I

Interest

(See

(See instructions for Form 1040A, or Form 1040, line 8a.)

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

ING Direct

Bank of America

Harvard University Employees Credit Union

First National Bank of Omaha

Zions First National Bank

Amount

3,447.97

84.29

28.81

4,063.71

3,195.21

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- | | | | |
|---|--|---|-----------|
| 2 | Add the amounts on line 1 | 2 | 10,819.99 |
| 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815 | 3 | |
| 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. | 4 | 10,819.99 |

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions for Form 1040A, or Form 1040, line 9a.)

- 5 List name of payer . . . ▶

IBM

Amount

2,236.20

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- | | | | |
|---|--|---|----------|
| 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a | 6 | 2,236.20 |
|---|--|---|----------|

Part III Foreign Accounts and Trusts

(See instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

- 7 a** At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1.

b If 'Yes,' enter the name of the foreign country. . . ▶

- 8** During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
If 'Yes,' you may have to file Form 3520. See instructions.

X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2009

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

(99) **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Name of proprietor

Elizabeth A Warren

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

Consulting/Lecturing/Writing/Investing

B Enter code from instructions

541990

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code Cambridge, MA 02138

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2009, check here ☐

Part I Income

1 Gross receipts or sales. **Caution.** See the instructions and check the box if:

- This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. ☐

1 188,750.

2 Returns and allowances

2

3 Subtract line 2 from line 1.

3 188,750.

4 Cost of goods sold (from line 42 on page 2).

4

5 Gross profit. Subtract line 4 from line 3

5 188,750.

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7 188,750.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

8

9 Car and truck expenses (see instructions)

9

10 Commissions and fees

10

11 Contract labor (see instructions)

11 5,025.

12 Depletion

12

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

13 0.

14 Employee benefit programs (other than on line 19)

14

15 Insurance (other than health)

15 655.

16 Interest:

a Mortgage (paid to banks, etc)

16a

b Other

16b

17 Legal & professional services

17 250.

18 Office expense

18

19 Pension and profit-sharing plans

19

20 Rent or lease (see instructions):

a Vehicles, machinery, and equipment

20a

b Other business property

20b

21 Repairs and maintenance

21

22 Supplies (not included in Part III)

22 3,204.

23 Taxes and licenses

23

24 Travel, meals, and entertainment:

a Travel

24a 12,578.

b Deductible meals and entertainment (see instructions)

24b 3,998.

25 Utilities

25 2,080.

26 Wages (less employment credits)

26

27 Other expenses (from line 48 on page 2)

27 6,357.

28 Total expenses before expenses for business use of home. Add lines 8 through 27

28 34,147.

29 Tentative profit or (loss). Subtract line 28 from line 7

29 154,603.

30 Expenses for business use of your home. Attach Form 8829

30 7,135.

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32.

31 147,468.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) _____

44 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If 'Yes,' is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Reprints, postage, gifts	6,252.
Turbotax	105.
48 Total other expenses. Enter here and on page 1, line 27	48 6,357.

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2009

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

(99) **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Name of proprietor:

Bruce H Mann

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

Consulting, Lecturing, Writing, Investing

B Enter code from instructions

541990

C Business name, if no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code **Cambridge, MA 02138**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2009, check here

Part I Income

1 Gross receipts or sales. **Caution.** See the instructions and check the box if:

- This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.

1 **15,563.**

2 Returns and allowances

2

3 Subtract line 2 from line 1.

3 **15,563.**

4 Cost of goods sold (from line 42 on page 2).

4

5 Gross profit. Subtract line 4 from line 3.

5 **15,563.**

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7 **15,563.**

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

8

18 Office expense

18

9 Car and truck expenses (see instructions)

9

19 Pension and profit-sharing plans

19

10 Commissions and fees

10

20 Rent or lease (see instructions):

20

11 Contract labor (see instructions)

11

a Vehicles, machinery, and equipment

20a

12 Depletion

12

b Other business property

20b

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

13

21 Repairs and maintenance

21

14 Employee benefit programs (other than on line 19)

14

22 Supplies (not included in Part III)

22 **270.**

15 Insurance (other than health)

15

23 Taxes and licenses

23

16 Interest:

a Mortgage (paid to banks, etc.)

16a

24 Travel, meals, and entertainment:

24

b Other

16b

a Travel

24a

b Deductible meals and entertainment (see instructions)

24b **3,418.**

17 Legal & professional services

17 **540.**

25 Utilities

25

26 Wages (less employment credits)

26

27 Other expenses (from line 48 on page 2)

27 **1,275.**

28 Total expenses before expenses for business use of home. Add lines 8 through 27

28 **5,503.**

29 Tentative profit or (loss). Subtract line 28 from line 7

29 **10,060.**

30 Expenses for business use of your home. Attach Form 8829

30

31 Net profit or (loss). Subtract line 30 from line 29.

31 **10,060.**

• If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2009

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2009Attachment
Sequence No. **12**

Name(s) shown on return

Bruce H Mann & Elizabeth A Warren

Your social security number

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 Dreyfus Third Century Fund	various	02/09/09	94,570.08	185,394.58	-90,824.50
Dreyfus Third Centruy Fund	various	02/09/09	464.15	909.92	-445.77
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		95,034.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				
13 Capital gain distributions. See instrs.	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions	14				-214,217.
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2	15				-305,487.

BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2009

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-305,487.
<p>If line 16 is:</p> <ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <p style="text-align: right;">-3,000.</p>		
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Schedule D (Form 1040) 2009

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc)

- ▶ Attach to Form 1040, 1040NR, or Form 1041.
- ▶ See instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

Name(s) shown on return

Bruce H Mann & Elizabeth A Warren

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use
Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)	Yes	No
A					
B					
C					

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3	Rents received				3
4	Royalties received	304.	65.	68.	437.
Expenses:					
5	Advertising				
6	Auto and travel (see instructions)				
7	Cleaning and maintenance				
8	Commissions				
9	Insurance				
10	Legal and other professional fees				
11	Management fees				
12	Mortgage interest paid to banks, etc (see instructions)				12
13	Other interest				
14	Repairs				
15	Supplies				
16	Taxes	13.	5.	3.	
17	Utilities				
18	Other (list) ▶				
19	Add lines 5 through 18	13.	5.	3.	21.
20	Depreciation expense or depletion (see instructions)	46.	10.	10.	66.
21	Total expenses. Add lines 19 and 20	59.	15.	13.	
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	245.	50.	55.	
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2				
24	Income. Add positive amounts shown on line 22. Do not include any losses				350.
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				350.

Name of person with self-employment income (as shown on Form 1040)

Bruce H Mann

Social security number of person
with self-employment income ▶

Section B — Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See instructions.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

1 a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions).	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y.	1 b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions).	2	10,060.
3 Combine lines 1a, 1b and 2.	3	10,060.
4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4 a	9,290.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4 b	
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.	4 c	9,290.
5 a Enter your church employee income from Form W-2. See the instructions for definition of church employee income.	5 a	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5 b	0.
6 Net earnings from self-employment. Add lines 4c and 5b.	6	9,290.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2009.	7	106,800.
8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11.	8 a	106,800.
b Unreported tips subject to social security tax (from Form 4137, line 10).	8 b	
c Wages subject to social security tax (from Form 8919, line 10).	8 c	
d Add lines 8a, 8b, and 8c.	8 d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9	
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124).	10	
11 Multiply line 6 by 2.9% (.029).	11	269.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56.	12	269.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27.	13	135.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income⁽¹⁾ was not more than \$6,540 or (b) your net farm profits⁽²⁾ were less than \$4,721.

14 Maximum income for optional methods.	14	4,360.
15 Enter the smaller of: two-thirds (2/3) of gross farm income ⁽¹⁾ (not less than zero) or \$4,360. Also, include this amount on line 4b above.	15	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits⁽³⁾ were less than \$4,721 and also less than 72.189% of your gross nonfarm income⁽⁴⁾ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16 Subtract line 15 from line 14.	16	
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁽⁴⁾ (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	17	

- (1) From Schedule F, line 11, and Schedule K-1 (Form 1065), box 14, code B.
 (2) From Schedule F, line 36, and Schedule K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

- (3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.
 (4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), box 14, code C; and Schedule K-1 (Form 1065-B), box 9, code J2.

Name of person with self-employment income (as shown on Form 1040)

Elizabeth A Warren

Social security number of person
with self-employment income ▶

Section B — Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See instructions.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

1 a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions).	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y.	1 b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions).	2	147,468.
3 Combine lines 1a, 1b and 2.	3	147,468.
4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4 a	136,187.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4 b	
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.	4 c	136,187.
5 a Enter your church employee income from Form W-2. See the instructions for definition of church employee income.	5 a	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5 b	0.
6 Net earnings from self-employment. Add lines 4c and 5b.	6	136,187.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2009.	7	106,800.
8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10; and go to line 11.	8 a	213,600.
b Unreported tips subject to social security tax (from Form 4137, line 10).	8 b	
c Wages subject to social security tax (from Form 8919, line 10).	8 c	
d Add lines 8a, 8b, and 8c.	8 d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9	
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124).	10	
11 Multiply line 6 by 2.9% (.029).	11	3,949.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56.	12	3,949.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27.	13	1,975.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income⁽¹⁾ was not more than \$6,540 or (b) your net farm profits⁽²⁾ were less than \$4,721.

14 Maximum income for optional methods.	14	4,360.
15 Enter the smaller of: two-thirds (2/3) of gross farm income ⁽¹⁾ (not less than zero) or \$4,360. Also, include this amount on line 4b above.	15	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits⁽³⁾ were less than \$4,721 and also less than 72.189% of your gross nonfarm income⁽⁴⁾ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16 Subtract line 15 from line 14.	16	
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁽⁴⁾ (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	17	

- (1) From Schedule F, line 11, and Schedule K-1 (Form 1065), box 14, code B.
 (2) From Schedule F, line 36, and Schedule K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

- (3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.
 (4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), box 14, code C; and Schedule K-1 (Form 1065-B), box 9, code J2.

Expenses for Business Use of Your Home

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

File only with Schedule C (Form 1040).
Use a separate Form 8829 for each home you used for business during the year.
See separate instructions.

2009Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Elizabeth A Warren

Your social security number

Part I Part of Your Home Used for Business Consulting/Lecturing/Writing/Investing

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	360
2	Total area of home	2	3,100
3	Divide line 1 by line 2. Enter the result as a percentage	3	11.61 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	11.61 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	154,603.
See instrs for columns (a) and (b) before completing lines 9-21.			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	12,189.
12	Add lines 9, 10, and 11	12	12,189.
13	Multiply line 12, column (b) by line 7	13	1,415.
14	Add line 12, column (a) and line 13	14	1,415.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	153,188.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	4,129.
18	Rent	18	
19	Repairs and maintenance	19	14,554.
20	Utilities	20	7,364.
21	Other expenses (see instrs)	21	397.
22	Add lines 16 through 21	22	26,444.
23	Multiply line 22, column (b) by line 7	23	3,070.
24	Carryover of operating expenses from 2008 Form 8829, line 42	24	
25	Add line 22 column (a), line 23, and line 24	25	3,070.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	3,070.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	150,118.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	2,650.
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31	Add lines 28 through 30	31	2,650.
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	2,650.
33	Add lines 14, 26, and 32	33	7,135.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684, Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	7,135.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	465,000.
37	Value of land included on line 36	37	100,000.
38	Basis of building. Subtract line 37 from line 36	38	365,000.
39	Business basis of building. Multiply line 38 by line 7	39	42,377.
40	Depreciation percentage (see instructions)	40	2.5641 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	2,650.

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0.

PRINT IN BLACK INK.

Massachusetts Form CA-6 Application for Abatement/Amended Return

TAXPAYER NAME (IF INDIVIDUAL, ENTER LAST NAME FOLLOWED BY FIRST; IF BUSINESS, ENTER FULL LEGAL NAME)

Mann, Bruce H

SOCIAL SECURITY OR FEDERAL
IDENTIFICATION NUMBER

SPOUSE'S NAME (if applicable)

Warren, Elizabeth A

SPOUSE'S SOCIAL SECURITY NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE ZIP + 4

Cambridge

MA 02138

If address has changed since you last filed a return, check box: ☐

For Privacy Act Notice, see the instructions for the form you file.

Prerequisites for Filing an Application for Abatement

Two requirements must be met for an application for abatement to be valid. First, the required return must have been filed for the period stated on the application. Second, the application must be submitted to DOR within the latest of the applicable time limits:

- a Within three years from the due date for filing the return (regardless of any extension of time to file);
- b Within two years from the date the tax was assessed or deemed to be assessed;
- c Within one year from the date the tax was paid;
- d Within any agreed-upon extension of time for assessment of taxes under MGL, Chapter 62C, section 27; or
- e Within one year from the date of the final federal or state determination, including acceptance of an amended federal return by the Internal Revenue Service.

- 1 Please state the issues involved (attach additional statement if necessary), including all facts and relevant statutory references (MGL, Chapter 62-65C, 121A and 138), and enclose any exhibits that substantiate this change in tax or request for penalty waiver.

- 2 Are you filing to ☒ increase your tax? ☐ decrease your tax? ☐ dispute penalties? ☐ dispute an audit?
☐ other:

- 3 Tax type originally filed (select one): ☒ resident personal income ☐ nonresident/part-year resident personal income
☐ sales/use ☐ withholding ☐ sales tax on meals ☐ domestic corporate excise ☐ foreign corporate excise
☐ other:

- 4 Are you amending your return as a result of: ☒ federal change? ☐ a change made by another state? Enclose copy of federal or state results. Are you requesting an offset (reduction) of the federal or state change amount? ☐ Yes ☐ No. If yes, see instructions.

- 5 Check box if you are filing for a reduction in sales, meals, room occupancy or withholding tax(es) and have not withheld or collected the tax: ☐

- 6 Check appropriate box(es) if you would like to request a: ☐ statutory hearing, and/or ☐ settlement consideration at the Office of Appeals.
If you fail to provide the requested documentation, no hearing will be granted.

Line Item Information. If disputing penalties, complete tax period end and filing frequency items only.

For the period in which a change to tax is being made, enter below: the line item number being changed in Column A; the original amount reported in Column B; and enter the corrected amount in Column C. If more than one period is being adjusted, consolidate this information on a spreadsheet, or use Form CA-6A which is available at www.mass.gov/dor. Form CA-6A provides space for additional line item information. If you have completed and enclosed a revised tax return, omit Items A, B and C and enter the net change below.

Tax period

Tax period end: Month 12

Year 09

Filing frequency: ☒ Annual ☐ Monthly ☐ Quarterly

A

B Original amount

C Corrected amount

Line item no.

Line item no.

Line item no.

Note. You do not have to compute the change to your tax. DOR will notify you of any additional taxes or refund due. However, if you do wish to compute the change, complete and enclose a revised copy of your return with this form. If you owe additional tax, please enclose a check or money order payable to the Commonwealth of Massachusetts and write your identification number on the front of your check or money order in the lower left corner.

Net change. If you have completed and enclosed a revised tax return, enter the net change to tax here

13.

BE SURE TO COMPLETE PAGE 2.

FORM CA-6 Bruce H Mann & Elizabeth A Warren

PAGE 2

Instructions

Complete this application carefully, as mistakes will cause delays in processing. Please explain why you are requesting an abatement/amendment and attach all pertinent information (Forms W-2 and 1099, schedules, invoices, credit memos, etc). To determine the appropriate documentation to include, see DOR's online Tax Guide at www.mass.gov/dor or call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089. If you would prefer that DOR discuss this application with someone other than yourself, complete the Power of Attorney section at the bottom of this page. An abatement may be denied if the information necessary to support the application is not provided.

You do not need to complete this form if you are requesting an adjustment to payments, for example, reporting a payment not properly credited. To resolve that type of matter, simply call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089.

Line 4. Changes made by the federal government or another state revenue department

If as a result of a federal or other state's change you owe additional tax, you may request that some or all of the additional tax be offset (reduced) based on issues for the same tax type and tax year that are unrelated to the federal or state change. Amended returns following a federal or state change resulting in an increased Massachusetts tax liability must be filed within one year (three months for corporations) of the final determination. Attach a statement with Form CA-6, showing the amount of tax, without any offset, as a result of the change, and the requested offset amount, with justification for the offset requested. Please attach a worksheet illustrating the tax effect and showing the revised amount after any offset has been taken into account.

Note

Generally, you are not obligated to pay and will not be subject to involuntary collection activities on tax, interest or applicable penalties that you dispute while your abatement application is under consideration, or while any denial of your abatement claim is on appeal at the Appellate Tax Board or Probate Court. However, interest and, in some cases, penalties will accrue on any unpaid amount for which you are ultimately held responsible. Please note that the statute of limitations on collections will generally be suspended during the appeal process. You may wish to pay the amount you are disputing to stop the accrual of interest and applicable penalties. A refund, with applicable interest, will be issued if the abatement is approved and the assessment has been paid.

Pursuant to MGL, Chapter 62-65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period(s) stated, to the extent set forth herein. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing.] This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time. If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentence in brackets and check this box ☐.

Sign here. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information herein is true, correct and complete.

Taxpayer signature	Title of taxpayer (if applicable)	Daytime phone	Date	Spouse's signature (if filing jointly)	Date
--------------------	-----------------------------------	---------------	------	--	------

Preparer's signature and attestation. (Check the box ☐) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below)	Preparer's title	Date
---	------------------	------

Self-Prepared

Power of Attorney. (Check the box ☐) I, the undersigned taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the specified tax period(s).

Name of attorney-in-fact	PTIN	Phone number
Address	City/Town	State Zip

The attorney(s)-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above-specified tax matters. The authority does not include the power to substitute another representative (unless specifically added below) or to receive refund checks.

Attorney-in-fact is not authorized to:	Signature of taxpayer	Signature of attorney-in-fact
--	-----------------------	-------------------------------

Before mailing, be sure to:

- sign and date this application;
- enclose a check or money order, if applicable;
- indicate the appropriate tax type in line 3 on page 1 of this form; and
- attach all pertinent documentation to help us process your claim.

Mail to: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.

2009 Form 1 MA0900111030
Massachusetts Resident Income Tax Return
FOR FULL YEAR RESIDENTS ONLY

For the year January 1 — December 31, 2009 or other taxable year

Beginning

Ending

BRUCE H MANN
ELIZABETH A WARREN

CAMBRIDGE

MA 02138

Apt no:

TP deceased

SP deceased

Name/addr chgd since 2008

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

State Election Campaign Fund: ☒ \$1 You ☒ \$1 Spouse, if filing jointly TOTAL ☐ \$ 2

Check if noncustodial parent ☐ Check if filing Schedule TDS ☐ Check if under age 18 You ☐ Spouse ☐

1 Filing status (select one only):
Single ☒ Married filing joint return ☐ Married filing separate return ☐
Head of household ☐

2 Exemptions:

a Personal exemptions

☐ a

8800

b No. of dependents. (Do not include yourself or your spouse.) Enter no. ☐

x \$1,000 = b

0

c Age 65 or over before 2010 You + Spouse = ☐

x \$700 = c

0

d Blindness You + Spouse = ☐

x \$2,200 = d

0

e 1 Medical/dental ☐ 0 2 Adoption ☐ 0

1 + 2 = e

0

f Total exemptions. Add lines 2a through 2e. Enter here and on line 18

☐ 2f

8800

3 Wages, salaries, tips

☐ 3

812736

4 Taxable pensions and annuities

☐ 4

0

5 MA bank interest: a ☐ 10820 - b exemption 200

= 5

10620

6 Business/profession or farm income or loss

☐ 6

157628

7 Rental, royalty and REMIC, partnership, S corporation, trust income/loss

☐ 7

350

8 a Unemployment:

☐ 8a

0

b Massachusetts lottery winnings:

☐ b

0

9 Other income from Schedule X, line 5

☐ 9

0

10 TOTAL 5.3% INCOME

☐ 10

981334

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

Date

Spouse's signature (if filing jointly)

Date

I do not want preparer to file my return electronically ☐ (this may delay your refund)

May the Department of Revenue discuss this return with the preparer shown here? ☐ Yes

Print paid preparer's name

Date

Check if self-employed

Paid preparer's SSN

Paid preparer's signature

Paid preparer's phone

Paid preparer's EIN

SELF-PREPARED

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2009 Form 1, Page 2 MA0900121030
Massachusetts Resident Income Tax Return

11 a	Amount paid to Social Security, Medicare, Railroad, U.S. or Massachusetts Retirement	▶ 11 a	2000
b	Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts Retirement	▶ 11 b	2000
12	Child under age 13, or disabled dependent/spouse care expenses	▶ 12	0
13	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/09, or disabled dependent(s)		
	Not more than two a ▶	x \$3,600 = ▶ 13	0
14	Rental deduction a ▶ 0	+ 2 = ▶ 14	0
15	Other deductions from Schedule Y, line 16	▶ 15	0
16	Total deductions. Add lines 11 through 15	▶ 16	4000
17	5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than '0'	17	977334
18	Exemption amount	18	8800
19	5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than '0'	19	968534
20	INTEREST AND DIVIDEND INCOME	▶ 20	236
21	TOTAL TAXABLE 5.3% INCOME. Add lines 19 and 20	21	968770
22	TAX ON 5.3% INCOME. Note: If choosing the optional 5.85% tax rate, check and multiply line 21 and the amount in Schedule D, line 20 by .0585 ▶	22	51345
23	12% INCOME. Not less than '0' a ▶ 0	x .12 = 23	0
24	TAX ON LONG-TERM CAPITAL GAINS. Not less than '0'. Check if filing Schedule D-JS ▶	▶ 24	0
	Check if any excess exemptions were used in calculating lines 20, 23 or 24 ▶		
25	Credit recapture amount BC EOA LIH HR ▶	▶ 25	0
26	If you qualify for No Tax Status, check box and enter '0' on line 27 ▶		
27	TOTAL INCOME TAX. Add lines 22 through 25	27	51345
28	Limited Income Credit	▶ 28	0
29	Other credits from Schedule Z, line 14	▶ 29	0
30	Total credits. Add lines 28 and 29	30	0
31	INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. Not less than '0'	31	51345

2009 Form 1, Page 3 MA0900131030
Massachusetts Resident Income Tax Return

32 Voluntary Contributions:

a Endangered Wildlife Conservn	▶ 32a	0
b Organ Transplant Fund	▶ 32b	
c Massachusetts AIDS Fund	▶ 32c	0
d Massachusetts U.S. Olympic Fund	▶ 32d	0
e Massachusetts Military Family Relief Fund	▶ 32e	
Total. Add lines 32a through 32e	32	0
33 Use tax due on out-of-state purchases. If no use tax due enter '0'	▶ 33	0
34 Health care penalty a You ▶ b Spouse ▶ a + b =	34	
35 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 31 through 33	35	51345
36 Massachusetts income tax withheld	▶ 36	42264
37 2008 overpayment applied to your 2009 estimated tax	▶ 37	0
38 2009 Massachusetts estimated tax payments	▶ 38	7580
39 Payments made with extension	▶ 39	0
40 Earned Income Credit a Number of qualifying children ▶ b Amount from U.S. return ▶ 0 x.15 =	40	0
41 Senior Circuit Breaker Credit	▶ 41	0
42 Other Refundable Credits	▶ 42	
43 TOTAL. Add lines 36 through 42	43	49844
44 Overpayment. Subtract line 35 from line 43	▶ 44	0
45 Amount of overpayment you want applied to your 2010 estimated tax	▶ 45	0
46 Refund. Subtract line 45 from line 44. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	▶ 46	0

Direct deposit of refund. Type of acct: ▶ checking savings

Routing No. ▶

Account No. ▶

47 Tax due. Mail to: Massachusetts DOR, PO Box 7002, Boston, MA 02204	▶ 47	1501
Interest ▶ 0 Penalty ▶ 0 M-2210 amt ▶ 0	▶ X	EX enclose Form M-2210

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1

2009 Schedule B MA0901011030

BRUCE

H MANN

Part 1. Interest and Dividend Income

1	Total interest income	1	10820
2	Total ordinary dividends	2	2236
3	Other interest and dividends not included above	3	
4	Total interest and dividends	4	13056
5	Total interest from Massachusetts banks	5	10820
6	Other interest and dividends to be excluded	6	
7	Subtotal	7	2236
8	Allowable deductions from your trade or business	8	
9	Subtotal	9	2236

Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10	Short-term capital gains	10	
11	Long-term capital gains on collectibles and pre-1996 installment sales	11	
12	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13	Add lines 10 through 12	13	
14	Allowable deductions from your trade or business	14	
15	Subtotal	15	
16	Short-term capital losses	16	
17	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	
18	Prior short-term unused losses for years beginning after 1981	18	
19	Combine lines 15 through 18	19	
20	Short-term losses applied against interest and dividends	20	

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2009 Schedule B, page 2 MA0901021030

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H MANN

21	Available short-term losses	21
22	Short-term losses applied against long-term gains	22
23	Short-term losses available for carryover in 2010	23
24	Short-term gains and long-term gains on collectibles	24
25	Long-term losses applied against short-term gain	25
26	Subtotal	26
27	Long-term gains deduction	27
28	Short-term gains after long-term gains deduction	28

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29	Enter the amount from line 9	29	2236
30	Short-term losses applied against interest and dividends	30	
31	Subtotal interest and dividends	31	2236
32	Long-term losses applied against interest and dividends	32	2000
33	Adjusted interest and dividends	33	236
34	Enter the amount from line 28	34	

Part 4. Taxable Interest, Dividends and Certain Capital Gains

35	Adjusted gross interest, dividends and certain capital gains	35	236
36	Excess exemptions	36	
37	Subtract line 36 from line 35	37	236
38	Interest and dividends taxable at 5.3%	38	236
39	Taxable 12% capital gains	39	0
40	Available short-term losses for carryover in 2010	40	

2009 Schedule C MA0901111030
Massachusetts Profit or Loss from Business

ELIZABETH

A WARREN

CONSULTING/LECTURING/WRITING/INVESTING 541990
CAMBRIDGE

MA 02138

Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)

Number of employees: 0

Did you materially participate in the operation of this business during 2009? Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2009? 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, check here:

1 a Gross receipts or sales	188750		
b Returns and allowances	0	a - b = 1	188750
2 Cost of goods sold and/or operations		2	0
3 Gross profit. Subtract line 2 from line 1		3	188750
4 Other income		4	0
5 Total income. Add line 3 and line 4		5	188750
6 Advertising		6	0
7 Bad debts from sales or services		7	0
8 Car and truck expenses		8	0
9 Commissions and fees		9	0
10 Depletion		10	0
11 Depreciation and Section 179 deduction		11	0
12 Employee benefit programs		12	0
13 Insurance		13	655
14 Interest			
a Mortgage interest paid to financial institutions	0		
b Other interest	0	a + b = 14	0
15 Legal and professional services		15	250
16 Office expense		16	0
17 Pension and profit-sharing		17	0

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2009 Schedule C, page 2 MA0901121030

18	Rent or lease	a vehicles, machinery and equipment	0		
		b other business property	0	a + b = 18	0
19	Repairs and maintenance			19	0
20	Supplies			20	3204
21	Taxes and licenses			21	0
22	Travel			22	12578
23a	Total meals and entertainment	7796			
	b Enter 50% of 23a subject to limitations	3898		a - b = 23	3898
24	Utilities			24	2080
25	Wages			25	0
26	Other expenses	See Line 26, Other Expenses		26	11382
27	Total expenses. Add lines 6 through 26			27	34047
28	Tentative profit or loss. Subtract line 27 from line 5			28	154703
29	Expenses for business use of your home			29	7135
30	Abandoned Building Renovation Deduction			30	0
31	Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	147568
32	Is interest (other than from MA banks) or dividend inc reported on U.S. Sch C, lines 1 and/or 6 or Schedule C-EZ, line 1?			32	0
	Yes <input checked="" type="checkbox"/> No. If 'yes,' enter amount here and in Massachusetts Schedule B, line 3				
33	If you have a loss, you must check the box that describes your investment in this activity.			33a	All investment at risk
				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		Yes	No
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If 'yes,' enclose expln							
1	Inventory at beginning of year				1		0
2a	Purchases	0					
	b Items withdrawn for personal use	0			a - b = 2		0
3	Cost of labor				3		0
4	Materials and supplies				4		0
5	Other costs				5		0
6	Add lines 1 through 5				6		0
7	Inventory at end of year				7		0
8	Cost of goods sold and/or operations. Subtract line 7 from line 6				8		0

2009 Schedule C MA0901111030
Massachusetts Profit or Loss from Business

BRUCE

H MANN

CONSULTING, LECTURING, WRITING, INVESTI 541990
CAMBRIDGE

MA 02138

Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)

Number of employees 0

Did you materially participate in the operation of this business during 2009? Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2009? 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, check here:

1 a Gross receipts or sales	15563		
b Returns and allowances	0	a - b = 1	15563
2 Cost of goods sold and/or operations		2	0
3 Gross profit. Subtract line 2 from line 1		3	15563
4 Other income		4	0
5 Total income. Add line 3 and line 4		5	15563
6 Advertising		6	0
7 Bad debts from sales or services		7	0
8 Car and truck expenses		8	0
9 Commissions and fees		9	0
10 Depletion		10	0
11 Depreciation and Section 179 deduction		11	0
12 Employee benefit programs		12	0
13 Insurance		13	0
14 Interest			
a Mortgage interest paid to financial institutions	0		
b Other interest	0	a + b = 14	0
15 Legal and professional services		15	540
16 Office expense		16	0
17 Pension and profit-sharing		17	0

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2009 Schedule C, page 2 MA0901121030

18	Rent or lease	a vehicles, machinery and equipment	0		
		b other business property	0	a + b = 18	0
19	Repairs and maintenance			19	0
20	Supplies			20	270
21	Taxes and licenses			21	0
22	Travel			22	0
23 a	Total meals and entertainment	3418			
	b Enter 50% of 23a subject to limitations	0		a - b = 23	3418
24	Utilities			24	0
25	Wages			25	0
26	Other expenses	RESEARCH EXPEN		26	1275
27	Total expenses. Add lines 6 through 26			27	5503
28	Tentative profit or loss. Subtract line 27 from line 5			28	10060
29	Expenses for business use of your home			29	0
30	Abandoned Building Renovation Deduction			30	0
31	Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	10060
32	Is interest (other than from MA banks) or dividend inc reported on U.S. Sch C, lines 1 and/or 6 or Schedule C-EZ, line 1?			32	0
	Yes <input checked="" type="checkbox"/> No. If 'yes,' enter amount here and in Massachusetts Schedule B, line 3				
33	If you have a loss, you must check the box that describes your investment in this activity.			33 a	All investment at risk
				33 b	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		Yes	No
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If 'yes,' enclose expln							
1	Inventory at beginning of year				1		0
2 a	Purchases	0					
	b Items withdrawn for personal use	0			a - b = 2		0
3	Cost of labor				3		0
4	Materials and supplies				4		0
5	Other costs				5		0
6	Add lines 1 through 5				6		0
7	Inventory at end of year				7		0
8	Cost of goods sold and/or operations. Subtract line 7 from line 6				8		0

2009 Schedule D MA0901211030
Long-Term Capital Gains and Losses
Excluding Collectibles

BRUCE

H MANN

Part 1. Long-Term Capital Gains and Losses, Excluding Collectibles

1 Enter amounts included in U.S. Schedule D, line 8, column f	1	-91271
2 Enter amounts included in U.S. Schedule D, line 9, column f	2	0
3 Enter amounts included in U.S. Schedule D, line 11, column f	3	0
4 Enter amounts included in U.S. Schedule D, line 12, column f	4	0
5 Enter amounts included in U.S. Schedule D, line 13, column f	5	0
6 Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	6	0
7 Carryover losses from prior years	7	0
8 Combine lines 1 through 7	8	-91271
9 Differences, if any	9	0
10 Adjusted capital gains and losses	10	-91271
11 Long-term gains on collectibles and pre-1996 installment sales	11	0
12 Subtotal	12	-91271
13 Capital losses applied against capital gains	13	0
14 Subtotal	14	-91271
15 Long-term capital losses applied against interest and dividends	15	2000
16 Subtotal	16	-89271
17 Allowable deductions from your trade or business	17	0
18 Subtotal	18	0
19 Excess exemptions	19	0
20 Taxable long-term capital gains	20	0
21 Tax on long-term capital gains	21	0
22 Available losses for carryover	22	-89271

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2009 Schedule INC MA09INC11030

BRUCE

H MANN

Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SOCIAL SECURITY WITHHELD	E. SPOUSE SOCIAL SECURITY WITHHELD
04-2103580	18178	349375		12246
04-2103580	17412	334928	12036	
53-6002558	6674	128433		8484

TOTALS	42264	812736	12036	20730
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Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
----------------------	--------------------------	-----------------

TOTALS

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2009 Schedule HC

MA0902911030

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions). Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

BRUCE

H MANN

1 a Date of birth ▶ 04271950 1 b Spouse's date of birth ▶ 06221949 1 c Family size ▶ 2

2 Federal adjusted gross income ▶ 2 978560

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Commonwealth Care, Commonwealth Care Bridge, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2009, you turned 18, you were a part-year resident or a taxpayer was deceased.

▶ 3 a You:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None
▶ 3 b Spouse:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None

If you checked full-year or part-year MCC, go to line 4. If you checked 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 2009, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, check line(s) 4f and/or 4g and see instructions. Check if you were enrolled in private insurance and MassHealth, Commonwealth Care or Commonwealth Care Bridge, and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4 a Private insurance (completes line(s) 4f and/or 4g below). If more than two, complete Schedule HC-CS.	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
4 b MassHealth, Commonwealth Care or Commonwealth Care Bridge. Check and go to line 5.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4 c Medicare (including a replacement or supplemental plan). Check and go to line 5.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4 d U.S. Military (including Veterans Administration and Tri-Care). Check and go to line 5.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4 e Other government program (enter the program name(s) only in lines 4f and/or 4g below).	<input type="checkbox"/> You	<input type="checkbox"/> Spouse

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

4f Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. Check if you were not issued Form MA 1099-HC.
HARVARD PILGRIM HEALTH CARE

4g Spouse's Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. Check if you were not issued Form MA 1099-HC.
HARVARD PILGRIM HEALTH CARE

5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or Commonwealth Care Bridge, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

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 2009, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

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2009 Schedule HC, page 2

MA0902921030

Uninsured for All or Part of 2009

6 Was your income in 2009 at or below 150% of the federal poverty level? ▶ 6 Yes No

If you answer Yes, a penalty does not apply to you in 2009. 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 2009, 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 2009. Check below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, check the months you were covered by a plan that met the MCC requirements at least 15 days or more. If, during 2009, you turned 18, you were a part-year resident or a taxpayer was deceased, check the box(es) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only check 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

You	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Spouse	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (three or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2009. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8 a Religious exemption: Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? ▶ 8 a You Yes No
Spouse Yes No

If you answer Yes, go to line 8b. If you answer No, go to line 9.

8 b If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2009 tax year? ▶ 8 b You Yes No
Spouse Yes No

If you answer No to line 8b, 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 Commonwealth Health Insurance Connector Authority for the 2009 tax year? ▶ 9 You Yes No
Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.

Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2009 tax year.

- | | | | | | |
|-----------|--|-------------|--------|-----|----|
| 10 | Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? | ▶ 10 | You | Yes | No |
| | | | Spouse | Yes | No |

Check No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- | | | | | | |
|-----------|---|-------------|--------|-----|----|
| 11 | Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | ▶ 11 | You | Yes | No |
| | | | Spouse | Yes | No |

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- | | | | | | |
|-----------|---|-------------|--------|-----|----|
| 12 | Were you able to afford private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? | ▶ 12 | You | Yes | No |
| | | | Spouse | Yes | No |

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2009 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, check the box(es) below. The appeal will be heard by the Commonwealth Health Insurance Connector Authority. By checking the box below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Connector Authority for purposes of deciding your appeal.

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified will lead to dismissal of your appeal and will result in a future assessment of a penalty. Once your documentation is received, it will be reviewed by the Commonwealth Health Insurance Connector Authority and you may be required to attend a hearing on your case. You will be required to file your claims under the plans and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing. You must either calculate the penalty amount yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You ☐ I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding this appeal.

Spouse ☐ I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding this appeal.

2009 Schedule HC-CS
MA0902941030

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you had more than two private health insurance companies. Note: Your two most recent health insurance companies should be reported on Schedule HC, line 4a. Fill out the information below, using Form MA 1099-HC, to report the information from your additional insurance companies.

Part A. Your Health Insurance

Part B. Spouse's Health Insurance

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2009 Schedule E MA0901341030

BRUCE

H MANN

Income or Loss from Real Estate and Royalties

Income

1 Rents received	1	
2 Royalties received	2	437

Expenses

3 Advertising	3	
4 Auto and travel	4	
5 Cleaning and maintenance	5	
6 Commissions	6	
7 Insurance	7	
8 Legal and other professional fees	8	
9 Management fees	9	
10 Mortgage interest paid to banks, etc	10	
11 Other interest	11	
12 Repairs	12	
13 Supplies	13	
14 Taxes	14	21
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	21
18 Depreciation expense or depletion	18	66
19 Total expenses. Add lines 17 and 18	19	87
20 Income or loss from rental real estate or royalty properties	20	350
21 Deductible rental real estate loss	21	
22 Income. Enter positive amounts shown on line 20	22	350
23 Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24 Rental real estate and royalty income or loss	24	350

2009 Schedule E, page 2
MA0901351030

Income or Loss from Partnerships and S Corporations

25	Passive loss allowed	25	
26	Passive income	26	
27	Non-passive loss	27	
28	Section 179 expense deduction	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	0
33	Interest (other than MA banks) and dividends if included in line 32	33	0
34	Interest from Massachusetts banks if included in line 32	34	0
35	Total income or loss from partnerships and S corporations	35	0

Income or Loss from Estates and Trusts

36	Passive deduction or loss allowed	36	
37	Passive income	37	
38	Non-passive deduction or loss	38	
39	Non-passive other income	39	
40	Add lines 37 and 39	40	
41	Add lines 36 and 38	41	
42	Estate and trust income or loss. Combine lines 40 and 41	42	0
43	Estate or non-grantor-type trust income	43	0
44	Grantor-type trust and non-Massachusetts estate and trust income	44	0
45	Interest and dividends if included in line 44	45	0
46	Adjustments to 5.3% income	46	0
47	Subtotal. Combine lines 45 and 46	47	0
48	Income or loss from grantor type and non-Mass estates and trusts	48	0

Income or Loss from REMICs

49	Excess inclusion	49	
50	Taxable income or loss	50	0
51	Income	51	
52	Combine lines 50 and 51	52	

Farm Income

53	Net farm rental income or loss	53	
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Summary

54	Income or loss. Combine lines 24, 35, 48, 52 and 53	54	350
55	Massachusetts differences. Enclose statement	55	
56	Abandoned building renovation deduction	56	
57	Total income or loss. Combine lines 54, 55 and 56	57	350

2009 Schedule E-1 MA0901311030

BRUCE H MANN
GAS WELLS
OKLAHOMA

Check one: Real estate ☒ Royalty

Income or Loss from Real Estate and Royalties

Income

1 Rents received	1	
2 Royalties received	2	304

Expenses

3 Advertising	3	
4 Auto and travel	4	
5 Cleaning and maintenance	5	
6 Commissions	6	
7 Insurance	7	
8 Legal and other professional fees	8	
9 Management fees	9	
10 Mortgage interest paid to banks, etc	10	
11 Other interest	11	
12 Repairs	12	
13 Supplies	13	
14 Taxes	14	13
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	13
18 Depreciation expense or depletion	18	46
19 Total expenses. Add lines 17 and 18	19	59
20 Income or loss from rental real estate or royalty properties	20	245
21 Deductible rental real estate loss	21	
22 Income. Enter positive amounts shown on line 20	22	245
23 Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24 Rental real estate and royalty income or loss	24	245
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 <input checked="" type="checkbox"/> No		

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2009 Schedule E-1 MA0901311030

BRUCE H MANN
GAS WELLS
OIL & GAS

OK

Check one: Real estate ☐ Royalty ☒

Income or Loss from Real Estate and Royalties

Income

1 Rents received	1	
2 Royalties received	2	65

Expenses

3 Advertising	3	
4 Auto and travel	4	
5 Cleaning and maintenance	5	
6 Commissions	6	
7 Insurance	7	
8 Legal and other professional fees	8	
9 Management fees	9	
10 Mortgage interest paid to banks, etc	10	
11 Other interest	11	
12 Repairs	12	
13 Supplies	13	
14 Taxes	14	5
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	5
18 Depreciation expense or depletion	18	10
19 Total expenses. Add lines 17 and 18	19	15
20 Income or loss from rental real estate or royalty properties	20	50
21 Deductible rental real estate loss	21	
22 Income. Enter positive amounts shown on line 20	22	50
23 Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24 Rental real estate and royalty income or loss	24	50
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 <input checked="" type="checkbox"/> No		

2009 Schedule E-1 MA0901311030

BRUCE H MANN
GAS WELLS
GAS WELLS

OK

Check one: Real estate ☒ Royalty

Income or Loss from Real Estate and Royalties

Income

1 Rents received	1	
2 Royalties received	2	68

Expenses

3 Advertising	3	
4 Auto and travel	4	
5 Cleaning and maintenance	5	
6 Commissions	6	
7 Insurance	7	
8 Legal and other professional fees	8	
9 Management fees	9	
10 Mortgage interest paid to banks, etc.	10	
11 Other interest	11	
12 Repairs	12	
13 Supplies	13	
14 Taxes	14	3
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	3
18 Depreciation expense or depletion	18	10
19 Total expenses. Add lines 17 and 18	19	13
20 Income or loss from rental real estate or royalty properties	20	55
21 Deductible rental real estate loss	21	
22 Income. Enter positive amounts shown on line 20	22	55
23 Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24 Rental real estate and royalty income or loss	24	55
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

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Schedule C

Line 26, Other Expenses

Type	Federal amount	MA amount
REPRINTS, POST	6252	6252
TURBOTAX	105	105
CONTRACT LABOR	5025	5025
Total Other Expenses	11382	11382



Form M-2210

Underpayment of Massachusetts

Estimated Income Tax

2009
Massachusetts
Department of
Revenue
Enclose this form with your income tax return. Please print in ink or type.

Name(s) as shown on page 1 of return

Social Security or Federal ID number

Bruce H Mann & Elizabeth A Warren

Exceptions to the Underpayment Penalty

You may qualify for an exception to the underpayment penalty if:

- ☒ Your 2009 income tax due after credits and withholding is \$400 or less.
- ☐ You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2010.
- ☐ You were a resident of Massachusetts for 12 months and not liable for taxes during 2008.
- ☐ Your estimated payments and withholding equal or exceed your 2008 tax (where taxable year was 12 months and a return was filed).

Part 1. Required Annual Payment

1	2009 tax (from Form 1, line 27; Form 1-NR/PY, line 31; Form 3M)	1	51,345.
2	Total credits (from Form 1, lines 30, 40, 41 and 42; Form 1-NR/PY, lines 35, 45, 46 and 47)	2	
3	Balance. Subtract line 2 from line 1. Not less than '0'	3	51,345.
4	Enter 80% of line 3 or 66-2/3% of line 3 if you are a qualified farmer or fisherman	4	41,076.
5	Enter 2008 tax liability after credits (from 2008 return) (see instructions)	5	
6	Enter the smaller of line 4 or line 5	6	41,076.

Part 2. Figuring Your Underpayment

		Installment due dates			
		a. April 15, 2009	b. June 15, 2009	c. September 15, 2009	d. January 15, 2010
7	Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	10,269.	10,269.	10,269.	10,269.
8	Estimated taxes paid and taxes withheld for each installment	12,461.	12,461.	12,461.	12,461.
9	Overpayment of previous installment				
10	Total. Add lines 8 and 9				
11	Overpayment. Subtract line 7 from line 10				
12	Underpayment. Subtract line 10 from line 7.				

Part 3. Figuring Your Underpayment Penalty

13	Enter the date you paid the amount in line 12 or the 15th day of the 4th month after the close of the taxable year, whichever is earlier.	13				
14	Number of days from the due date of installment to the date shown in line 13	14				
15	Number of days in line 14 after 4/15/09 and before 7/1/09.	15				
16	Number of days in line 14 after 6/30/09 and before 10/1/09.	16				
17	Number of days in line 14 after 9/30/09 and before 1/1/10.	17				
18	Number of days in line 14 after 12/31/09 and before 4/16/10.	18				
19	Underpayment in line 12 x (number of days in line 15 ÷ 365) x 5%	19				
20	Underpayment in line 12 x (number of days in line 16 ÷ 365) x 5%	20				
21	Underpayment in line 12 x (number of days in line 17 ÷ 365) x 5%	21				
22	Underpayment in line 12 x (number of days in line 18 ÷ 365) x rate to be determined	22				
23	Penalty. Add all amounts shown in lines 19 through 22. Enter this amount on Form 1, line 47; Form 1-NR/PY, line 52; or Form 3M.	23				