

Form 1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return 2010

(99) IRS Use Only — Do not write or staple in this space.

Name,
Address,
and SSNSee separate
instructions.Presidential
Election
Campaign

For the year Jan 1 - Dec 31, 2010, or other tax year beginning , 2010, 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]		Make sure the SSN(s) above and on line 6c are correct.
Apartment no. [REDACTED]		
City, town or post office. If you have a foreign address, see instructions. Cambridge		Checking a box below will not change your tax or refund.
State ZIP code MA 02138		
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse		

Filing Status

Check only
one box.

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	

Exemptions

If more than four
dependents, see
instructions and
check here ▶ ☐

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.				Boxes checked on 6a and 6b
b <input checked="" type="checkbox"/> Spouse				2
c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax or (see instrs)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
d Total number of exemptions claimed				2

Income

Attach Form(s)
W-2 here. Also
attach Forms
W-2G and 1099-R
if tax was withheld.If you did not
get a W-2,
see instructions.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	718,945.
8a Taxable interest. Attach Schedule B if required	8a	9,873.
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	2,649.
b Qualified dividends.	9b	2,649.
10 Taxable refunds, credits, or offsets of state and local income taxes	10	
11 Alimony received.	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	218,340.
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	15b	7,720.
16a Pensions and annuities	16a	92,805.
b Taxable amount	16b	0.
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	194.
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount	20b	
21 Other income	21	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.	22	954,721.
23 Educator expenses	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	2,496.
27 One-half of self-employment tax. Attach Schedule SE	27	2,928.
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN.	31a	
32 IRA deduction	32	
33 Student loan interest deduction	33	
34 Tuition and fees. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903.	35	
36 Add lines 23 - 31a and 32 - 35.	36	5,424.
37 Subtract line 36 from line 22. This is your adjusted gross income.	37	949,297.

Adjusted
Gross
Income

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	949,297.
	39a	Check if: <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	b	If your spouse itemizes on a separate return, or you were a dual-status alien, check here. <input type="checkbox"/> 39b		
	40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	92,078.
	41	Subtract line 40 from line 38	41	857,219.
	42	Exemptions. Multiply \$3,650 by the number on line 6d.	42	7,300.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	849,919.
	44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	267,250.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	267,250.
	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 23	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit (see instructions)	51	
	52	Residential energy credits. Attach Form 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	267,250.
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	5,855.
	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	
	59a	Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
	60	Add lines 55-59. This is your total tax	60	273,105.
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	157,971.
	62	2010 estimated tax payments and amount applied from 2009 return	62	133,612.
	63	Making work pay credit. Attach Schedule M	63	0.
	64a	Earned income credit (EIC)	64a	
		b Nontaxable combat pay election <input type="checkbox"/> 64b		
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 14	66	
	67	First-time homebuyer credit from Form 5405, line 10	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	6,539.
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lines 61-63, 64a, & 65-71. These are your total pmts	72	298,122.
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	25,017.
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 74a		25,017.
		b Routing number <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/>			
75	Amount of line 73 you want applied to your 2011 estimated tax	75		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 60. For details on how to pay see instructions	76	
	77	Estimated tax penalty (see instructions)	77	
Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No				
Third Party Designee	Designee's name	Phone no.	Personal identification number (PIN)	
Sign Here	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	
Paid Preparer's Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name <input type="checkbox"/> Self-Prepared	Firm's address	Firm's EIN	Phone no.

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2010

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service

(99)

► **Attach to Form 1040.**

► **See Instructions for Schedule A (Form 1040).**

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	5	51,569.	
b	<input type="checkbox"/> General sales taxes			
6	Real estate taxes (see instructions)	6	12,595.	
7	New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7		
8	Other taxes. List type and amount ►	8		
	Personal Property & Other taxes	98.	98.	
9	Add lines 5 through 8	9		64,262.
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 ►		
Note. Your mortgage interest deduction may be limited (see instrs).				
	12	Points not reported to you on Form 1098. See instrs for spcl rules	12	
	13	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	24,844.
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	2,972.
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	27,816.
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	
	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 instructions. List type and amount ►	28	
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	92,078.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>		

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ See instructions.

OMB No. 1545-0074

2010

Attachment
Sequence No. **08**

Name(s) shown on return

Bruce H Mann & Elizabeth A Warren

Your social security number

Part I
Interest

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

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.

- 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

3,251.00

51.00

8.53

5,174.00

1,388.00

- 2 Add the amounts on line 1 **2**

9,872.53

- 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**

9,872.53

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

Amount

Part II
Ordinary
Dividends

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

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.

- 5 List name of payer ▶

IBM

2,649.00

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

2,649.00

Note. If line 6 is over \$1,500, you must complete Part III.

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 2010, 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

X

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

- 8 During 2010, 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

2010

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 2010? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2010, check here

Part I Income

1	Gross receipts or sales. Caution: See 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	<input type="checkbox"/>	1	235,649.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	235,649.
4	Cost of goods sold (from line 42 on page 2)		4	
5	Gross profit. Subtract line 4 from line 3		5	235,649.
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	235,649.

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):		
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	536.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	697.
15	Insurance (other than health)	15	655.	23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc)	16a		a	Travel	24a	3,617.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	1,159.
17	Legal & professional services	17	254.	25	Utilities	25	1,317.
18				26	Wages (less employment credits)	26	
19				27	Other expenses (from line 48 on page 2)	27	2,787.
20							
21				28	Total expenses before expenses for business use of home. Add lines 8 through 27	28	11,022.
22				29	Tentative profit or (loss). Subtract line 28 from line 7	29	224,627.
23				30	Expenses for business use of your home. Attach Form 8829	30	6,012.
24				31	Net profit or (loss). Subtract line 30 from line 29.	31	218,615.

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 2010, 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

47a 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.

Books	2,631.
Turhotax	156.
48 Total other expenses. Enter here and on page 1, line 27	2,787.

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2010

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).

Attachment
Sequence No. 09

Name of proprietor

Bruce H Mann

Social security number (SSN)
[REDACTED]

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 2010? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2010, check here ☐

Part I Income

1 Gross receipts or sales. Caution. See 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 **774.**

2 Returns and allowances

2

3 Subtract line 2 from line 1

3 **774.**

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

4

5 Gross profit. Subtract line 4 from line 3

5 **774.**

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 **774.**

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

12 Depletion

12

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

13

14 Employee benefit programs (other than on line 19)

14

15 Insurance (other than health)

15

16 Interest:

a Mortgage (paid to banks, etc)

16a

b Other

16b

17 Legal & professional services

17 **545.**

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

23 Taxes and licenses

23

24 Travel, meals, and entertainment:

a Travel

24a

b Deductible meals and entertainment (see instructions)

24b

25 Utilities

25

26 Wages (less employment credits)

26

27 Other expenses (from line 48 on page 2)

27 **504.**

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

28 **1,049.**

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

29 **-275.**

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

30

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 the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

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

31 **-275.**

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 2010, 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.

Phone	504
48 Total other expenses. Enter here and on page 1, line 27	48 504

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

2010Attachment
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					
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			
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	-302,487.
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	-302,487.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2010

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-302,487.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is 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. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
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	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	21	-3,000.
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2010

(Farm 1040)

Name(s) shown on return

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

QNE No. 1545-0074

2010

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		A			
B		B			
C		C			

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3 Rents received	3				3
4 Royalties received	4	173.		65.	4 238.
Expenses:					
5 Advertising	5				
6 Auto and travel (see instructions)	6				
7 Cleaning and maintenance	7				
8 Commissions	8				
9 Insurance	9				
10 Legal and other professional fees	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc (see instructions)	12				12
13 Other interest	13				
14 Repairs	14				
15 Supplies	15				
16 Taxes	16	8.			
17 Utilities	17				
18 Other (list) ▶	18				
19 Add lines 5 through 18	19	8.			19 8.
20 Depreciation expense or depletion (see instructions)	20	26.		10.	20 36.
21 Total expenses. Add lines 19 and 20	21	34.		10.	
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	22	139.		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	23				
24 Income. Add positive amounts shown on line 22. Do not include any losses	24				24 194.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25				
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	26				26 194.

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, see specific instructions. Also see instructions for the definition of church employee income.

- 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	218,615.
3 Combine lines 1a, 1b and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see instructions).	3	218,615.
4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4 a	201,891.
Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
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	201,891.
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 Add lines 4c and 5b.	6	201,891.
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 2010.	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	212,273.
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	5,855.
12 Self-employment tax. Add lines 10 & 11. Enter here & on Form 1040, line 56, or Form 1040NR, line 54.	12	5,855.
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, or Form 1040NR, line 27.	13	2,928.

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 \$6,720 or (b) your net farm profits⁽²⁾ were less than \$4,851.

14 Maximum income for optional methods.	14	4,480.
15 Enter the smaller of: two-thirds (2/3) of gross farm income ⁽¹⁾ (not less than zero) or \$4,480. 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 \$4,851 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.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2010Attachment
Sequence No. **67**

Name(s) shown on return

Bruce H Mann & Elizabeth A Warren

Business or activity to which this form relates

Sch C Consulting/Lecturing/Writing/Investing

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	536.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	copier, printer	536.	536.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	536.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	536.
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	500,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	536.
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12.	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	0.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010.	17	2,242.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here: <input type="checkbox"/>		

Section B — Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	2,778.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
▶ **See separate instructions.**

OMB No. 1545-0048

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Bruce H Mann & Elizabeth A Warren

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities — List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).**Part I Information on Donated Property** — If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A	American Friends Service 5 Longfellow Park Cambridge MA 02138	Clothing, Footwear, Accessories & Household items
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

(c)	Date of the contribution	(d) Date acquired by donor (mo., yr)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A	06/01/2010				2,972.	Comparative sales
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property — Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest

If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year
(2) For any prior tax years

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town

State ZIP code

d For tangible property, enter the place where the property is located or kept ▶

e Name of any person, other than donee organization, having actual possession of the property ▶

3 a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

Yes	No

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Form **3903**Department of the Treasury
Internal Revenue Service (99)**Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2010Attachment
Sequence No. **62**

Name(s) shown on return

Your social security number

Bruce H Mann & Elizabeth A Warren**Before you begin:** ✓ See the Distance Test and Time Test in the instructions to find out if you can deduct your moving expenses.

✓ See Members of the Armed Forces in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	366.
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	2,130.
3	Add lines 1 and 2	3	2,496.
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	0.
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	2,496.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 3903 (2010)

Expenses for Business Use of Your Home

► 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.

OMB No. 1545-0074

2010Attachment
Sequence No. 176

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	177,497.
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	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	177,497.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	3,877.
18	Rent	18	
19	Repairs and maintenance	19	23,582.
20	Utilities	20	4,745.
21	Other expenses (see instrs)	21	272.
22	Add lines 16 through 21	22	32,476.
23	Multiply line 22, column (b) by line 7	23	3,770.
24	Carryover of operating expenses from 2009 Form 8829, line 42	24	
25	Add line 22 column (a), line 23, and line 24	25	3,770.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	3,770.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	173,727.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	2,242.
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43	30	
31	Add lines 28 through 30	31	2,242.
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	2,242.
33	Add lines 14, 26, and 32	33	6,012.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	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	6,012.

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	1.6026 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	2,242.

Part IV Carryover of Unallowed Expenses to 2011

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.

2010 Form 1 MA1000111030
Massachusetts Resident Income Tax Return
FOR FULL YEAR RESIDENTS ONLY
For the year January 1 — December 31, 2010 or other taxable year
Beginning Ending

BRUCE H MANN
ELIZABETH A WARREN
CAMBRIDGE MA 02138

Apt. no.

State Election Campaign Fund: ☒ \$1 You ☒ \$1 Spouse TOTAL **2**

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

Taxpayer deceased ☐ You ☐ Spouse

Fill in if under age 18 ☐ You ☐ Spouse

☐ Name/address changed since 2009

☐ Check if noncustodial parent

☐ Check if filing Schedule TDS

1 Filing status (select one only): ☐ Single
☒ Married filing jointly
☐ Married filing separate return
☐ Head of household ☐ Custodial parent has released claim to exemption for child(ren)

2 Exemptions:

a Personal exemptions	2a	8800
b No. of dependents. (Do not include yourself or your spouse.) Enter no.	x \$1,000 = 2b	0
c Age 65 or over before 2011 You + Spouse =	x \$700 = 2c	0
d Blindness You + Spouse =	x \$2,200 = 2d	0
e 1 Medical/dental 0 2 Adoption 0	1 + 2 = 2e	0
f Total exemptions. Add lines 2a through 2e. Enter here and on line 18	2f	8800
3 Wages, salaries, tips	3	718945
4 Taxable pensions and annuities	4	0
5 MA bank interest: a 9873 - b exemption 200	= 5	9673
6 Business/profession or farm income or loss	6	218745
7 Rental, royalty and REMIC, partnership, S corporation, trust income/loss	7	194
8 a Unemployment:	8a	0
b Massachusetts lottery winnings:	8b	0
9 Other income from Schedule X, line 5	9	7720
10 TOTAL 5.3% INCOME	10	955277

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	Date
May the Department of Revenue discuss this return with the preparer shown here? <input type="checkbox"/> Yes			
I do not want preparer to file my return electronically <input type="checkbox"/> (this may delay your refund)			
Print paid preparer's name	Date	Check if self-employed <input type="checkbox"/>	Print preparer's SSN
Paid preparer's signature	Paid preparer's phone	Paid preparer's EIN	

SELF-PREPARED

04/13/2011 06:42 PM

2010 Form 1, Page 2 MA1000121030
Massachusetts Resident Income Tax Return

11a Amount paid to Social Security, Medicare, Railroad, U.S. or Massachusetts Retirement	▶ 11a	2000
b Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts Retirement	▶ 11b	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 12/31/10, or disabled dependent(s) Not more than two a ▶	x \$3,600 = ▶ 13	0
14 Rental deduction a ▶ 0	x 2 = ▶ 14	0
15 Other deductions from Schedule Y, line 16	▶ 15	2496
16 Total deductions. Add lines 11 through 15	▶ 16	6496
17 5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than '0'	17	948781
18 Exemption amount	18	8800
19 5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than '0'	19	939981
20 INTEREST AND DIVIDEND INCOME	▶ 20	649
21 TOTAL TAXABLE 5.3% INCOME. Add lines 19 and 20	21	940630
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	49853
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-IS ▶ Check if any excess exemptions were used in calculating lines 20, 23 or 24 ▶	▶ 24	0
25 Credit recapture amount and/or additional tax on installment sale ▶ BC EOA LIH HR Installment sale	▶ 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	49853
28 Limited Income Credit	▶ 28	0
29 Other credits from Schedule Z, line 13	▶ 29	1769
30 Total credits. Add lines 28 and 29	30	1769
31 INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. Not less than '0'	31	48084

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

2010 Form 1, Page 3 MA1000131030
Massachusetts Resident Income Tax Return

32 Voluntary Contributions

a Endangered Wildlife Conservation	▶ 32a	0
b Organ Transplant Fund	▶ 32b	0
c Massachusetts AIDS Fund	▶ 32c	0
d Massachusetts U.S. Olympic Fund	▶ 32d	0
e Massachusetts Military Family Relief Fund	▶ 32e	0
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 ▶ 0 b Spouse ▶ 0 a + b =	34	0
35 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 31 through 34	35	48084
36 Massachusetts income tax withheld	▶ 36	35562
37 2009 overpayment applied to your 2010 estimated tax	▶ 37	0
38 2010 Massachusetts estimated tax payments	▶ 38	9068
39 Payments made with extension	▶ 39	0
40 Earned Income Credit a Number of qualifying children ▶ Amount from U.S. return ▶ 0 x.15 =	40	0
41 Senior Circuit Breaker Credit	▶ 41	0
42 Other Refundable Credits	▶ 42	0
43 TOTAL. Add lines 36 through 42	43	44630
44 Overpayment. Subtract line 35 from line 43	▶ 44	0
45 Amount of overpayment you want applied to your 2011 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	3454
Interest ▶ 0 Penalty ▶ 0 M-2210 amt ▶ 0	▶	EX enclose Form M-2210

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

2010 Schedule X & Y MA10SXY11030

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Schedule X. Other Income

1	Alimony received	1	0
2	Taxable IRA/Keogh and Roth IRA conversion distributions	2	7720
3	Other gambling winnings. Not less than '0.' Gambling losses are not deductible under MA law	3	0
4	Fees and other 5.3% income. Not less than '0'	4	0
5	Total other 5.3% income. Add lines 1 through 4. Not less than '0'	5	7720

Schedule Y. Other Deductions

1	Allowable employee business expenses	1	0
2	Penalty on early savings withdrawal	2	0
3	Alimony paid	3	0
4	Amounts excludible under MGL Ch 41, sec 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Chapter 41, section 111F Income exempt under U.S. tax treaty	4	0
5	Moving expenses	5	2496
6	Medical savings account deduction	6	0
7	Self-employed health insurance deduction	7	0
8	Health care accounts deduction	8	0
9	Certain qualified deductions from U.S. Form 1040 Certain business expenses from U.S. Form 1040	9	0
10	Student loan interest	10	0
11	College Tuition Deduction	11	0
12	Undergraduate student loan interest deduction	12	0
13	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	0
14	Claim of right deduction	14	0
15	Commuter deduction	15	0
16	Total other deductions. Add lines 1 through 15	16	2496

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2010 Schedule Z

MA10SZZ11030

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Schedule Z. Other Credits

Part 1. Credits

- | | | | |
|---|--|---|---|
| 1 | Lead Paint | ▶ | 1 |
| 2 | Economic Opportunity Area | ▶ | 2 |
| 3 | Septic | ▶ | 3 |
| 4 | Brownfields. Certificate no. | ▶ | 4 |
| 5 | Low-Income Housing. Certificate no. | ▶ | 5 |
| 6 | Historic Rehabilitation. Certificate no. | ▶ | 6 |
| 7 | Film Incentive. Certificate no. | ▶ | 7 |
| 8 | Medical Device. Certificate no. | ▶ | 8 |

- | | | | |
|---|---|---|---|
| 9 | Add lines 1 through 8. Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 33. Part-year residents, also complete lines 10 through 12, if applicable. Full-year residents, also complete lines 10 through 13, if applicable | 9 | 0 |
|---|---|---|---|

Part 2. Credits for Full-Year and Part-Year Residents Only

- | | | | | |
|----|--|--------|------|------|
| 10 | Income tax paid to another state or jurisdiction | ▶ DC ▶ | ▶ 10 | 1769 |
| 11 | Solar and wind energy | | ▶ 11 | |

Part 3. Totals

- | | | | |
|----|---------------------|----|------|
| 12 | Add lines 10 and 11 | 12 | 1769 |
| 13 | Add lines 9 and 12 | 13 | 1769 |

Schedule RF. Other Refundable Credits

- | | | | |
|---|---|-----|---|
| 1 | Refundable Film Credit | ▶ 1 | 0 |
| 2 | Refundable Dairy Credit. Certificate no. | ▶ 2 | 0 |
| 3 | Total. Add lines 1 and 2. Enter result here and on Form 1, line 42 or Form 1-NR/PY, line 47 | 3 | |

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2010 Schedule B MA1001011030

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Part 1. Interest and Dividend Income

1	Total interest income	1	9873
2	Total ordinary dividends	2	2649
3	Other interest and dividends not included above	3	
4	Total interest and dividends	4	12522
5	Total interest from Massachusetts banks	5	9873
6	Other interest and dividends to be excluded	6	
7	Subtotal	7	2649
8	Allowable deductions from your trade or business	8	
9	Subtotal	9	2649

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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2010 Schedule B, page 2 MA1001021030

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21	Available short-term losses	21
22	Short-term losses applied against long-term gains	22
23	Short-term losses available for carryover in 2011	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	2649
30	Short-term losses applied against interest and dividends	30	
31	Subtotal interest and dividends	31	2649
32	Long-term losses applied against interest and dividends	32	2000
33	Adjusted interest and dividends	33	649
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	649
36	Excess exemptions	36	
37	Subtract line 36 from line 35	37	649
38	Interest and dividends taxable at 5.3%	38	649
39	Taxable 12% capital gains	39	0
40	Available short-term losses for carryover in 2011	40	

2010 Schedule C **MA1001111030**
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 2010? Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2010? Yes No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter the result 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	235649		
b Returns and allowances	0	a - b = 1	235649
2 Cost of goods sold and/or operations		2	0
3 Gross profit. Subtract line 2 from line 1		3	235649
4 Other income		4	0
5 Total income. Add line 3 and line 4		5	235649
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	536
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	254
16 Office expense		16	0
17 Pension and profit-sharing		17	0

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2010 Schedule C, page 2 MA1001121030

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	697
21	Taxes and licenses			21	0
22	Travel			22	3617
23 a	Total meals and entertainment	1508			
	b Enter 50% of 23a subject to limitations	754		a - b = 23	754
24	Utilities			24	1317
25	Wages			25	0
26	Other expenses	See Line 26, Other Expenses		26	2787
27	Total expenses. Add lines 6 through 26			27	10617
28	Tentative profit or loss. Subtract line 27 from line 5			28	225032
29	Expenses for business use of your home			29	6012
30	Abandoned Building Renovation Deduction			30	0
31	Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	219020
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 statement 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

2010 Schedule C MA1001111030
Massachusetts Profit or Loss from Business

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CONSULTING, LECTURING, WRITING, INVESTI 541990
CAMBRIDGE

MA 02138

Accounting method: ☒ Cash ☐ Accrual Other (specify) _____
Did you materially participate in the operation of this business during 2010? Yes ☒ No
Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2010? Yes No
Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter the result 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	774		
b Returns and allowances	0	a - b = 1	774
2 Cost of goods sold and/or operations		2	0
3 Gross profit. Subtract line 2 from line 1		3	774
4 Other income		4	0
5 Total income. Add line 3 and line 4		5	774
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	545
16 Office expense		16	0
17 Pension and profit-sharing		17	0

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2010 Schedule C, page 2 MA1001121030

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	0
21	Taxes and licenses			21	0
22	Travel			22	0
23 a	Total meals and entertainment		0		
	b Enter 50% of 23a subject to limitations		0	a - b = 23	0
24	Utilities			24	0
25	Wages			25	0
26	Other expenses	See Line 26, Other Expenses		26	504
27	Total expenses. Add lines 6 through 26			27	1049
28	Tentative profit or loss. Subtract line 27 from line 5			28	-275
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	-275
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?				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 statement that describes your investment in this activity.				
				<input checked="" type="checkbox"/> 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 explanation							
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

2010 Schedule D MA1001211030
Long-Term Capital Gains and Losses
Excluding Collectibles

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

1	Enter amounts included in U.S. Schedule D, line 8, column f	1	0
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	-90695
8	Combine lines 1 through 7	8	-90695
9	Differences, if any	9	0
10	Adjusted capital gains and losses	10	-90695
11	Long-term gains on collectibles and pre-1996 installment sales	11	0
12	Subtotal	12	-90695
13	Capital losses applied against capital gains	13	0
14	Subtotal	14	-90695
15	Long-term capital losses applied against interest and dividends	15	2000
16	Subtotal	16	-88695
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	-88695

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2010 Schedule INC MA10INC11030

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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	14625	281889		11128
04-2103580	17618	338824	12093	
53-6002558	3319	64289		4918
TOTALS	35562	685002	12093	16046

Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
42-6362604	0	0
04-1442480		3803
04-1442480		3917

TOTALS 0 7720

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2010 Schedule HC

MA1002911030

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.

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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 949297

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 the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2010, you turned 18, you were a part-year resident or a taxpayer was deceased.

▶ 3 a You:	<input checked="" type="checkbox"/> Full-year MCC	Part-year MCC	No MCC/None
▶ 3 b Spouse:	<input checked="" type="checkbox"/> Full-year MCC	Part-year MCC	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 2010, 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	You	Spouse
4 c Medicare (including a replacement or supplemental plan). Check and go to line 5	You	Spouse
4 d U.S. Military (including Veterans Administration and Tri-Care). Check and go to line 5	You	Spouse
4 e Other government program (enter the program name(s) only in lines 4f and/or 4g below).	You	Spouse

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

4 f Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

HARVARD PILGRIM HEALTH CARE

Check if you were not issued Form MA 1099-HC.

4 g Spouse's Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

HARVARD PILGRIM HEALTH CARE

Check if you were not issued Form MA 1099-HC.

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 2010, 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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2010 Schedule HC, page 2

MA1002921030

Uninsured for All or Part of 2010**6** Was your income in 2010 at or below 150% of the federal poverty level?▶ **6**

Yes

No

If you answer Yes, you are not subject to a penalty in 2010. 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 2010, 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 2010. 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 2010, 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 (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2010. 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 2010 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 2010 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.

2010 Schedule HC, page 3
MA1002931030

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 2010 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 2010 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 in the letter 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 pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess 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.

2010 Schedule E MA1001341030

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Income or Loss from Real Estate and Royalties

Income

1 Rents received	1	
2 Royalties received	2	238

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	8
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	8
18 Depreciation expense or depletion	18	36
19 Total expenses. Add lines 17 and 18	19	44
20 Income or loss from rental real estate or royalty properties	20	194
21 Deductible rental real estate loss	21	
22 Income. Enter positive amounts shown on line 20	22	194
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	194

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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	194
55	Massachusetts differences. Enclose statement	55	
56	Abandoned building renovation deduction	56	
57	Total income or loss. Combine lines 54, 55 and 56	57	194

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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	173

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	8
15	Utilities	15	
16	Other expenses	16	
17	Add lines 3 through 16	17	8
18	Depreciation expense or depletion	18	26
19	Total expenses. Add lines 17 and 18	19	34
20	Income or loss from rental real estate or royalty properties	20	139
21	Deductible rental real estate loss	21	
22	Income. Enter positive amounts shown on line 20	22	139
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	139
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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BRUCE
GAS WELLS
GAS WELLS

H MANN

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	
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	
18 Depreciation expense or depletion	18	10
19 Total expenses. Add lines 17 and 18	19	10
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 <input checked="" type="checkbox"/> No		

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Schedule C

Line 26, Other Expenses

Type	Federal amount	MA amount
BOOKS	2631	2631
TURBOTAX	156	156
Total Other Expenses	2787	2787

Schedule C

Line 26, Other Expenses

Type	Federal amount	MA amount
PHONE	504	504
Total Other Expenses	504	504