

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning

2012, ending

20

See separate instructions.

Your first name and initial

BRUCE H.

Last name

MANN

Your social security number

If a joint return, spouse's first name and initial

ELIZABETH A.

Last name

WARREN

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Make sure the SSNs above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

CAMBRIDGE, MA 02138

Presidential Election Campaign
Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name

Foreign province/state/county

Foreign postal code

☒ You ☒ Spouse

Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above

and full name here.

4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here.5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) If child under age 17, qualifying for child tax credit

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above

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

d Total number of exemptions claimed

2

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7

359,183.

8a Taxable interest. Attach Schedule B if required

8a

4,626.

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

9a

3,621.

b Qualified dividends

8b

3,621.

10 Taxable refunds, credits, or offsets of state and local income taxes

STMT 1

STMT 2

10

0.

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

60,359.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

13

-3,000.

14 Other gains or (losses). Attach Form 4797

14

15a IRA distributions

15a

b Taxable amount

15b

16a Pensions and annuities

16a

b Taxable amount

16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

204.

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. List type and amount

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

22

424,993.

Adjusted Gross Income

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

27 Deductible part of self-employment tax. Attach Schedule SE

27

4,320.

28 Self-employed SEP, SIMPLE, and qualified plans

28

11,368.

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 through 35

36

15,688.

37 Subtract line 36 from line 22. This is your adjusted gross income

37

409,305.

210001
01-11-13

Tax and Credits

Standard Deduction for:
• People who check any box on line 39a or 39b or who can be claimed as a dependent.

• All others:
Single or Married filing separately, \$5,950.
Married filing jointly or Qualifying widow(er), \$11,900.
Head of household, \$8,750.

38	Amount from line 37 (adjusted gross income)	38	409,305.
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <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 left margin)	40	52,089.
41	Subtract line 40 from line 38	41	357,216.
42	Exemptions. Multiply \$3,000 by the number on line 6d	42	7,600.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	349,616.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4872 c <input type="checkbox"/> 962 election	44	91,628.
45	Alternative minimum tax. Attach Form 6251	45	9,419.
46	Add lines 44 and 45	46	101,047.
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 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits 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	101,047.
56	Self-employment tax. Attach Schedule SE	56	7,512.
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	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	108,559.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	80,424.
63	2012 estimated tax payments and amount applied from 2011 return	63	61,772.
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election <input type="checkbox"/> 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	142,196.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	33,637.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	33,637.
b	Holding number <input type="checkbox"/> 0 Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

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

Designee's name	Phone no.	Personal identification number (PIN)
KEITH D. LOWEY, CPA	(508) 543-1720	

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.	Date	Your occupation	Daytime phone number
Your signature		TEACHER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an identity Protection PIN, enter it here
		TEACHER	

Paid

Preparer **KEITH D. LOWEY, CPA**

Use Only

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed	PIN
VERDOLINO & LOWEY, P.C.				
Firm's name	Firm's address	Firm's EIN	Phone no.	
VERDOLINO & LOWEY, P.C.	124 WASHINGTON ST., SUITE 101 FOXBOROUGH, MA 02035-		(508) 543-1720	

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**► Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.

► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140.

2012Attachment
Sequence No. 06

Name(s) shown on tax return

BRUCE H. MANN & ELIZABETH A. WARREN

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Do not file Form 2210. You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210.	No	You must figure your penalty.
	Yes	You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210.

Part I Required Annual Payment

1	Enter your 2012 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	101,047.
2	Other taxes, including self-employment tax (see instructions)	2	7,512.
3	Refundable credits (see instructions)	3	
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop; you do not owe a penalty. Do not file Form 2210	4	108,559.
5	Multiply line 4 by 90% (.90)	5	97,703.
6	Withholding taxes. Do not include estimated tax payments (see instructions)	6	80,424.
7	Subtract line 6 from line 4. If less than \$1,000, stop; you do not owe a penalty. Do not file Form 2210	7	28,135.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	176,932.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	97,703.

Next, is line 9 more than line 5?

☐ No. You do not owe a penalty. Do not file Form 2210 unless box E below applies.☒ Yes. You may owe a penalty, but do not file Form 2210 unless one or more boxes in Part II below applies.

• If box B, C, or D applies, you must figure your penalty and file Form 2210.

• If box A or E applies (but not B, C, or D) file only page 1 of Form 2210. You are not required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but file only page 1 of Form 2210.

Part II Reasons for Filing. Check applicable boxes. If none apply, do not file Form 2210.

- A ☐ You request a waiver (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B ☐ You request a waiver (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the annualized income installment method. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2011 or 2012, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are not required to figure your penalty (unless box B, C, or D applies).

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2012)

Part IV Regular Method (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A - Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/12	(b) 6/15/12	(c) 9/15/12	(d) 1/15/13	
18	Required installments. If box C in Part II applies, enter the amounts from Schedule A, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	24,426.	24,426.	24,426.	24,425.
19	Estimated tax paid and tax withheld. For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II	19	50,992.	35,549.	35,549.	20,106.
20	Enter the amount, if any, from line 26 in the previous column	20		26,566.	37,689.	48,812.
21	Add lines 19 and 20	21		62,115.	73,238.	68,918.
22	Add the amounts on lines 24 and 25 in the previous column	22				
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	50,992.	62,115.	73,238.	68,918.
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		0.	0.	
25	Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26	25				
26	Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	26,566.	37,689.	48,812.	
Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty in the instructions.)						
27	Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty. Also include this amount on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II	27				0.

Form 2210 (2012)

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. 07

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):	5	21,583.
	a <input checked="" type="checkbox"/> Income taxes, or		
	b <input type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	13,609.
7	Personal property taxes	7	644.
8	Other taxes. List type and amount ►	8	
9	Add lines 5 through 8	9	35,836.
Interest You Paid	10 Home mortgage 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 no., and address ►	11	
Note. Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules	12	
	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	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 instructions	16	13,412.
	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	2,841.
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	16,253.
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	205.
	23 Other expenses: investment, safe deposit box, etc. List type and amount ►	23	
	24 Add lines 21 through 23	24	205.
	25 Enter amount from Form 1040, line 38	25	409,305.
	26 Multiply line 25 by 2% (.02)	26	8,186.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
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	52,089.
	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.

Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. 08

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

**Part I
Interest**

- 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 instructions and list this interest first. Also, show that buyer's social security number and address. ▶

BANK OF AMERICA

FIRST NATIONAL BANK OF OMAHA

HARVARD UNIVERSITY EMPLOYEES CREDIT UNION

CAPITAL ONE NATIONAL ASSOCIATION

ZIONS FIRST NATIONAL BANK

Amount
13.
1,768.
3.
2,363.
479.

1

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

2	4,626.
3	
4	4,626.

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

**Part II
Ordinary Dividends**

- 5 List name of payer ▶

IBM

Amount
3,621.

5

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	3,621.
---	--------

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

**Part III
Foreign Accounts and Trusts**

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.

- 7a At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements.
- b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located
- 8 During 2012, 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 9520. See instructions.

Yes	No
	X

227501
09-25-12

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule B (Form 1040A or 1040) 2012

Interest and Dividend Summary

Name: BRUCE H. MANN & ELIZABETH A. WARREN

FELIN/SSN:

[illegible]

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ 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 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 2012, enter the number of miles you used your vehicle for:
a Business b Commuting 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.

PROFESSIONAL ASSOCIATIONS	480.
POSTAGE & SHIPPING	218.
BAR ASSOCIATION DUES	105.
48 Total other expenses. Enter here and on line 27a	803.

SCHEDULE C-EZ
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

- Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

2012

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

ELIZABETH A. WARREN

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
CONSULTING, LECTURING, WRITING, INVESTING

B Enter business code (see inst.)
► **541990**

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

D Enter your EIN (see inst.)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

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

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions)

☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ No

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1, and check here STMT 7 ► <input type="checkbox"/>	1	63,540.
2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C. SEE STATEMENT 8	2	2,378.
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2. (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3.	3	61,162.

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► **1 / 1**

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

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

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

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule C-EZ (Form 1040) 2012

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (89)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
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 8 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 (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
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				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (296,487)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on page 2				15 <296,487.>

LHA For Paperwork Reduction Act Notice, see your tax return Instructions.

Schedule D (Form 1040) 2012

Part III Summary

16. Combine lines 7 and 15 and enter the result.	16	<296,487.>
<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 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 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 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) 2012

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.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/form1040

OMB No. 1545-0074

2012

Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

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.

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☒ No

B If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A CHESAPEAKE OPERATING, INC., OKLAHOMA CITY, OK 73154

B

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
		A	B	C
A 6				
B				
C				

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:	A	B	C
3 Rents received		3			
4 Royalties received		4	230.		
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			
13 Other interest		13			
14 Repairs		14			
15 Supplies		15			
16 Taxes		16	26.		
17 Utilities		17			
18 Depreciation expense or depletion		18			
19 Other (list) ▶		19			
20 Total expenses. Add lines 5 through 19		20	26.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198		21	204.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)		22			
23a Total of all amounts reported on line 3 for all rental properties	23a				
b Total of all amounts reported on line 4 for all royalty properties	23b		230.		
c Total of all amounts reported on line 12 for all properties	23c				
d Total of all amounts reported on line 18 for all properties	23d				
e Total of all amounts reported on line 20 for all properties	23e		26.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24				204.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. 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				204.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2012

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.

Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment
Sequence No. 17

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

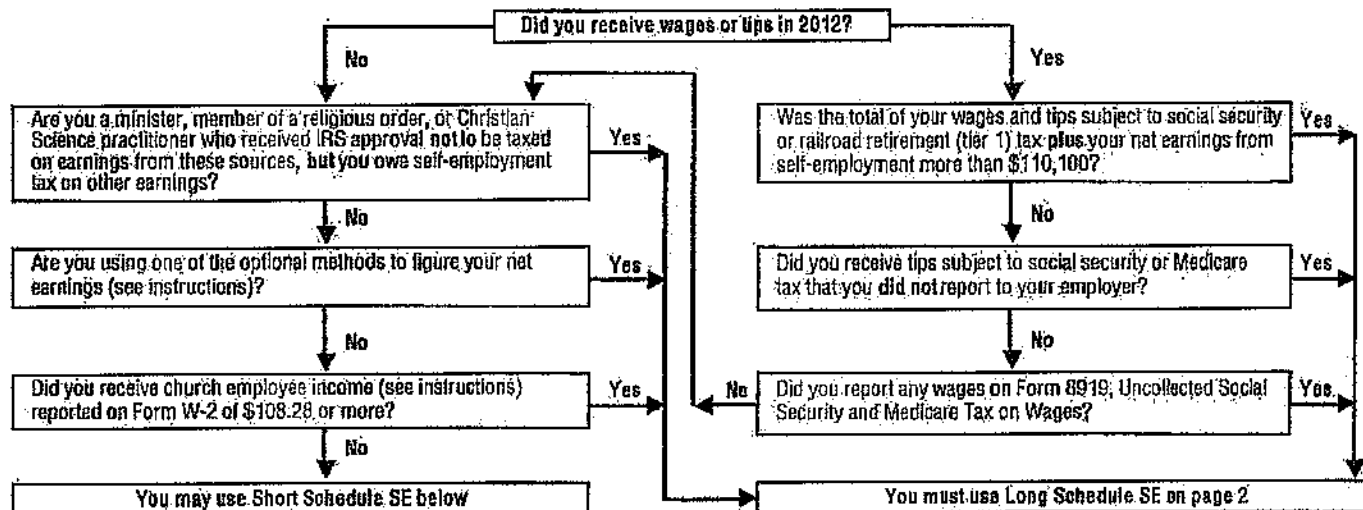
Social security number of
person with self-employment
income

ELIZABETH A. WARREN

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	
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	2	61,162.
3 Combine lines 1a, 1b, and 2	3	61,162.
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b. Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	56,483.
5 Self-employment tax. If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54. • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54.	5	7,512.
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751). • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27.	6	4,320.

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

Schedule SE (Form 1040) 2012

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2012
Attachment
Sequence No. 32

Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

Part I Alternative Minimum Taxable Income

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	357,216.
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3 Taxes from Schedule A (Form 1040), line 9	3	35,836.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 Skip this line. It is reserved for future use.	6	
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock (7% of gain excluded under section 1202)	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 8)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss)	19	
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately, see instructions.)	28	393,052.

Part II Alternative Minimum Tax (AMT)

29 Exemption. See instructions	29	17,987.
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	375,065.
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	101,047.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	101,047.
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	91,628.
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	9,419.

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

Form 6251 (2012)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36. Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	375,065.
37. Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	3,621.
38. Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39. If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	3,621.
40. Enter the smaller of line 36 or line 39	40	3,621.
41. Subtract line 40 from line 36	41	371,444.
42. If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	100,504.
43. Enter: <ul style="list-style-type: none"> • \$70,700 if married filing jointly or qualifying widow(er), • \$35,350 if single or married filing separately, or • \$47,350 if head of household. 	43	70,700.
44. Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	345,995.
45. Subtract line 44 from line 43. If zero or less, enter -0-	45	0.
46. Enter the smaller of line 36 or line 37	46	3,621.
47. Enter the smaller of line 45 or line 46	47	
48. Subtract line 47 from line 46	48	3,621.
49. Multiply line 48 by 15% (.15)	49	543.
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		
50. Subtract line 46 from line 40	50	
51. Multiply line 50 by 25% (.25)	51	
52. Add lines 42, 49, and 51	52	101,047.
53. If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53	101,518.
54. Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	54	101,047.

Form **8801**Department of the Treasury
Internal Revenue Service (99)**Credit for Prior Year Minimum Tax -
Individuals, Estates, and Trusts**► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2012Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

BRUCE H. MANN & ELIZABETH A. WARREN**Part I Net Minimum Tax on Exclusion Items**

1 Combine lines 1 and 10 of your 2011 Form 6251, Estates and trusts, see instructions	1	522,799.
2 Enter adjustments and preferences treated as exclusion items (see instructions)	2	59,748.
3 Minimum tax credit net operating loss deduction (see instructions)	3	()
4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$223,900 and you were married filing separately for 2011, see instructions	4	582,547.
5 Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head of household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500	5	74,450.
6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or head of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, enter \$75,000	6	150,000.
7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	432,547.
8 Multiply line 7 by 25% (.25)	8	108,137.
9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2011, see instructions	9	0.
10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	582,547.
11 • If for 2011 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2011 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.	11	159,207.
12 Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13 Tentative minimum tax on exclusion items: Subtract line 12 from line 11	13	159,207.
14 Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 65	14	149,636.
15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	9,571.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2012)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2013

16	Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 55	16	16,809.
17	Enter the amount from line 15	17	9,571.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	7,238.
19	2011 credit carryforward. Enter the amount from your 2011 Form 8801, line 28	19	
20	Enter your 2011 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	7,238.
22	Enter your 2012 regular income tax liability minus allowable credits (see instructions)	22	91,628.
23	Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54	23	101,047.
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0.
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	0.
26	Estates and trusts: Skip lines 26 and 27 and go to line 28. Individuals: Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)? <input checked="" type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter.	26	
27	Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2012 Form 1040, line 71 (check box c), or Form 1040NR, line 67 (check box c)	27	
28	Credit carryforward to 2013. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	7,238.

Form 8801 (2012)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete the 2011 Qualified Dividends and Capital Gain Tax Worksheet, the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule D (Form 1041), see the instructions before completing this part.

29	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2011, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions.	29	582,547.
Caution: If for 2011 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.			
30	Enter the amount from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2011 Schedule D Tax Worksheet, or the amount from line 22 of the 2011 Schedule D (Form 1041), whichever applies.	30	3,130.
If you figured your 2011 tax using the 2011 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.			
31	Enter the amount from line 19 of your 2011 Schedule D (Form 1040), or line 14b, column (2), of the 2011 Schedule D (Form 1041).	31	
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2011 Schedule D Tax Worksheet.	32	3,130.
33	Enter the smaller of line 29 or line 32.	33	3,130.
34	Subtract line 33 from line 29.	34	579,417.
35	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.	35	158,737.
36	Enter: <ul style="list-style-type: none"> • \$69,000 if married filing jointly or qualifying widow(er) for 2011, • \$34,500 if single or married filing separately for 2011, • \$46,250 if head of household for 2011, or • \$2,000 for an estate or trust. Form 1040NR filers, see instructions.	36	69,000.
37	Enter the amount from line 7 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2011 Schedule D Tax Worksheet, or the amount from line 23 of the 2011 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2011 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions.	37	491,590.
38	Subtract line 37 from line 36. If zero or less, enter -0-.	38	0.
39	Enter the smaller of line 29 or line 30.	39	3,130.
40	Enter the smaller of line 38 or line 39.	40	
41	Subtract line 40 from line 39.	41	3,130.
42	Multiply line 41 by 15% (.15).	42	470.
If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.			
43	Subtract line 39 from line 33.	43	
44	Multiply line 43 by 25% (.25).	44	
45	Add lines 35, 42, and 44.	45	159,207.
46	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.	46	159,613.
47	Enter the smaller of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions.	47	159,207.

*The 2011 Qualified Dividends and Capital Gain Tax Worksheet is in the 2011 Instructions for Form 1040. The 2011 Schedule D Tax Worksheet is in the 2011 instructions for Schedule D (Form 1040) (or the 2011 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48	Enter the amount from line 21	48
49	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	49
50	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0-	50
51	Enter the total of lines 18 and 20 from your 2012 Form 8801. If zero or less, enter -0-	51
52	Add lines 49 through 51	52
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (if zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV)	53
54	Multiply line 53 by 50% (.50)	54
55	Enter the amount from your 2011 Form 8801, line 57	55
56	Enter the larger of line 54 or line 55	56
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57

Form 8801 (2012)

Noncash Charitable Contributions▶ Attach to your tax return if you claimed a total deduction
of over \$500 for all contributed property.▶ Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

OMB No. 1545-0008

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

BRUCE H. MANN & ELIZABETH A. WARREN

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) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1096-C is attached)	(c) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1096-C is attached.)
A	AMERICAN FRIENDS SERVICE 2161 MASS, CAMBRIDGE, MA 02140	<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

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

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A		VAR.	PURCHASE	9,376.	2,841.	THRIFT SHOP VALUE
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 (donor)

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

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶**e** Name of any person, other than the 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? ☐ Yes ☐ No**c** Is there a restriction limiting the donated property for a particular use? ☐ Yes ☐ No

FORM 1040	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	1
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	2011	2010	2009
	<u>MASSACHUSETTS</u>		
GROSS STATE/LOCAL INC TAX REFUNDS	8,458.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS MASSACHUSETTS	<u>8,458.</u>		
	<u>DISTRICT OF CO</u>		
GROSS STATE/LOCAL INC TAX REFUNDS	1,546.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS DISTRICT OF CO	<u>1,546.</u>		
TOTAL NET TAX REFUNDS	<u><u>10,004.</u></u>		

FORM 1040	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	2
	2011	2010	2009
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	10,004.		
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION	10,004.		
1 NET REFUNDS FOR RECALCULATION			
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	79,438.		
3 DEDUCTION NOT SUBJ TO PHASEOUT			
4 NET REFUNDS FROM LINE 1			
5 LINE 2 MINUS LINES 3 AND 4	79,438.		
6 MULT LN 5 BY APPL SEC. 68 PCT			
7 PRIOR YEAR AGI			
8 ITEM. DED. PHASEOUT THRESHOLD			
9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)			
10 MULT LN 9 BY APPL SEC. 68 PCT			
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)			
12 ITEM DED. NOT SUBJ TO PHASEOUT			
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	79,438.		
13B PRIOR YR. STD. DED. AVAILABLE	11,600.		
14 PRIOR YR. ALLOWABLE ITEM. DED.	79,438.		
15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14			
16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)			
17 ALLOWABLE PRIOR YR. ITEM. DED.	79,438.		
18 PRIOR YEAR STD. DED. AVAILABLE	11,600.		
19 SUBTRACT LINE 18 FROM LINE 17	67,838.		
20 LESSER OF LINE 16 OR LINE 19			
21 PRIOR YEAR TAXABLE INCOME	515,399.		
22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21			0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2009			
TOTAL TO FORM 1040, LINE 10			0.

FORM 1040

SEP DEDUCTION

STATEMENT 3

ELIZABETH A. WARREN

1. PLAN CONTRIBUTION RATE OR SELF-EMPLOYED PERSON'S RATE	200000
2. NET EARNINGS FROM SCHEDULE C, SCHEDULE F, OR SCHEDULE K-1	61,162.
3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM 1040, LINE 27	4,320.
4. SUBTRACT LINE 3 FROM LINE 2	56,842.
5. MULTIPLY LINE 4 TIMES LINE 1	11,368.
6. MULTIPLY \$250,000 BY YOUR PLAN CONTRIBUTION RATE. ENTER THE RESULT BUT NOT MORE THAN \$50,000	50,000.
7. ENTER THE SMALLER OF LINE 5 OR LINE 6	11,368.
8. CONTRIBUTION DOLLAR LIMIT	50,000.
*IF ANY ELECTIVE DEFERRALS WERE MADE, GO TO LINE 9.	
*OTHERWISE, SKIP LINES 9 THROUGH 18 AND ENTER THE SMALLER OF LINE 7 OR LINE 8 ON LINE 19.	
9. ALLOWABLE ELECTIVE DEFERRALS	
10. SUBTRACT LINE 9 FROM LINE 8	
11. SUBTRACT LINE 9 FROM LINE 4	
12. ENTER ONE-HALF OF LINE 11	
13. ENTER THE SMALLEST OF LINES 7, 10 OR 12	
14. SUBTRACT LINE 13 FROM LINE 4	
15. ENTER THE SMALLER OF LINE 9 OR LINE 14	
*IF CATCH-UP CONTRIBUTIONS WERE MADE, GO TO LINE 16.	
*OTHERWISE, SKIP LINES 16 THROUGH 18.	
16. SUBTRACT LINE 15 FROM LINE 14	
17. CATCH-UP CONTRIBUTION (AGE 50 OR OLDER)	
18. ENTER THE SMALLER OF LINE 16 OR LINE 17	
19. ADD LINES 13, 15 AND 18. ENTER HERE AND ON LINE 28, FORM 1040	11,368.

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 4

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T PRESIDENT AND FELLOWS OF HARVARD COLLEGE	349,869.	79,370.	18,032.		4,624.	5,646.
S PRESIDENT AND FELLOWS OF HARVARD COLLEGE	9,314.	1,054.	360.		529.	183.
TOTALS	359,183.	80,424.	18,392.		5,153.	5,829.

FORM 1040	QUALIFIED DIVIDENDS	STATEMENT	5
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NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
IBM	3,621.	3,621.
TOTAL INCLUDED IN FORM 1040, LINE 9B		3,621.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	6
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DESCRIPTION	AMOUNT
FROM FORM 1099-B	10.
PRESIDENT AND FELLOWS OF HARVARD COLLEGE	18,032.
PRESIDENT AND FELLOWS OF HARVARD COLLEGE	360.
MASSACHUSETTS PRIOR YEAR ESTIMATE PAYMENTS	3,181.
TOTAL TO SCHEDULE A, LINE 5	21,583.

SCHEDULE C-EZ	GROSS RECEIPTS	STATEMENT	7
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DESCRIPTION	AMOUNT
GROSS RECEIPTS	63,540.
TOTAL TO SCHEDULE C-EZ, LINE 1	63,540.

SCHEDULE C-EZ	TOTAL EXPENSES	STATEMENT	8
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DESCRIPTION	AMOUNT
OTHER	253.
BAR ASSOCIATION DUES	269.
POSTAGE & SHIPPING	46.
BOOKS AND PROFESSIONAL JOURNALS	1,745.
TRAVEL	65.
TOTAL TO SCHEDULE C-EZ, LINE 2	2,378.

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT	9
1. ENTER THE AMOUNT FROM FORM 1040, LINE 41		357,216.	
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT.		3,000.	
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		360,216.	
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.	
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT .			
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15			
7. ADD LINES 4 AND 6			
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-			
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT.		296,487.	
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7			
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-		3,000.	
12. ADD LINES 10 AND 11		3,000.	
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		293,487.	

SCHEDULE SE	NON-FARM INCOME	STATEMENT	10
DESCRIPTION		AMOUNT	
CONSULTING, LECTURING, WRITING, INVESTING		61,162.	
TOTAL TO SCHEDULE SE, LINE 2		61,162.	

FORM 6251

EXEMPTION WORKSHEET

STATEMENT 11

1	ENTER: \$50,600 IF SINGLE OR HEAD OF HOUSEHOLD; \$78,750 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$39,375 IF MARRIED FILING SEPARATELY.	78,750.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28	393,052.
3	ENTER: \$112,500 IF SINGLE OR HEAD OF HOUSEHOLD; \$150,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$75,000 IF MARRIED FILING SEPARATELY	150,000.
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	243,052.
5	MULTIPLY LINE 4 BY 25% (.25).	60,763.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30	17,987.
7	MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24. .	
8	ENTER YOUR EARNED INCOME, IF ANY.	
9	ADD LINES 7 AND 8	
10	ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30	

2012 Form 1 MA1200111019
Massachusetts Resident Income Tax Return
FOR FULL YEAR RESIDENTS ONLY

For the year January 1-December 31, 2012 or other taxable
 Year beginning Ending

BRUCE
 ELIZABETH

H. MANN
 A. WARREN

CAMBRIDGE

MA 02138

Apt. no.

State Election Campaign Fund:

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

Taxpayer deceased

Fill in if under age 18

X \$1 You X \$1 Spouse TOTAL ▶ 2
 You ▶ Spouse
 You ▶ Spouse
 You ▶ Spouse
 Name/address changed since 2011
 Fill in if noncustodial parent
 Fill in if filing Schedule TDS

1. Filing status (select one only): ▶
 Single
 X Married filing jointly
 Married filing separate return
 Head of household ▶

You are a custodial parent who has released claim to exemption for child(ren)

2. Exemptions

a. Personal exemptions

b. Number of dependents (Do not include yourself or your spouse.) Enter number ▶

c. Age 65 or over before 2013: You + Spouse = ▶

d. Blindness: You + Spouse = ▶

e. 1. Medical/dental ▶ 2. Adoption ▶

f. Total exemptions. Add lines 2a through 2e. Enter here and on line 10 ▶

2a 8800
 X \$1,000 = 2b
 X \$700 = 2c
 X \$2,200 = 2d
 1 + 2 = 2e
 2f 8800
 3 359183
 4
 5 0
 6 60359
 7 204
 8a
 8b
 9
 10 419746

3. Wages, salaries, tips

4. Taxable pensions and annuities

5. Mass. bank interest a. ▶ 16 - b. exemption 200

STMT 1

6. Business/profession or farm income or loss

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

8a. Unemployment

8b. Mass. lottery winnings

9. Other income from Schedule X, line 5

10. TOTAL 6.25% INCOME

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? ▶ X Yes

I do not want preparer to file my return electronically ▶

Print paid preparer's name

KEITH

D. LOWEY, CPA

Paid preparer's signature

Date

Check if self-employed

Paid preparer's SSN

Paid preparer's phone

508 543-1720

Paid preparer's EIN

257001 11-14-12

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

MAY 16, 2018

17:01:35

2012 Form 1, pg. 2 MA1200121019
Massachusetts Resident Income Tax Return

11a.	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶ 11a	2000
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶ 11b	2000
12.	Child under age 13, or disabled dependent/spouse care expenses	▶ 12	
13.	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/12, or disabled dependent(s) Not more than two. a. ▶	x \$3,600 = ▶ 13	
14.	Rental deduction. a. ▶	÷ 2 = ▶ 14	
15.	Other deductions from Schedule Y, line 17	▶ 15	41
16.	Total deductions. Add lines 11 through 15	▶ 16	4041
17.	5.25% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	415705
18.	Exemption amount	18	8800
19.	5.25% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	406905
20.	INTEREST AND DIVIDEND INCOME	▶ 20	6231
21.	TOTAL TAXABLE 5.25% INCOME. Add lines 19 and 20	21	413136
22.	TAX ON 5.25% INCOME. Note: If choosing the optional 5.65% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0565 ▶	22	21690
23.	12% INCOME. Not less than "0." a. ▶ 0	x .12 = 23	
24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in filing Schedule D-1S ▶ Fill in if any excess exemptions were used in calculating lines 20, 23 or 24 ▶	▶ 24	
25.	Credit recapture amount ▶ BC EOA LHM HR	▶ 25	
26.	Additional tax on installment sale	▶ 26	
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28 ▶		
28.	TOTAL INCOME TAX. Add lines 22 through 26	28	21690
29.	Limited Income Credit	▶ 29	
30.	Other credits from Schedule Z, line 13	▶ 30	
31.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 and 30 from line 28. Not less than "0"	31	21690

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

2012 Form 1, pg. 3 MA1200131019
Massachusetts Resident Income Tax Return

32. Voluntary Contributions:			
a. Endangered Wildlife Conservation	▶	32a	
b. Organ Transplant Fund	▶	32b	
c. Massachusetts AIDS Fund	▶	32c	
d. Massachusetts U.S. Olympic Fund	▶	32d	
e. Massachusetts Military Family Relief Fund	▶	32e	
f. Homeless Animal Prevention and Care	▶	32f	
Total. Add lines 32a through 32f		32	
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 34		35	21690
36. Massachusetts income tax withheld	▶	36	18402
37. 2011 overpayment applied to your 2012 estimated tax	▶	37	
38. 2012 Massachusetts estimated tax payments	▶	38	
39. Payments made with extension	▶	39	
40. Earned Income Credit, a. Number of qualifying children ▶ b. Amount from U.S. return ▶	x, 15 =	40	
41. Senior Circuit Breaker Credit	▶	41	
42. Other Refundable Credits	▶	42	
43. TOTAL. Add lines 36 through 42		43	18402
44. Overpayment. Subtract line 35 from line 43	▶	44	
45. Amount of overpayment you want applied to your 2013 estimated tax	▶	45	
46. Refund. Subtract line 45 from line 44. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	▶	46	
Direct deposit of refund. Type of account ▶			
checking			
savings			
RTN # ▶ account # ▶			
47. Tax due. Pay online at www.mass.gov/dor/payonline . Mail to: Mass. DOR, PO Box 7002, Boston, MA 02204	▶	47	3288
Interest ▶ Penalty ▶ M-2210-aml ▶	▶		EX enclosed Form M-2210

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

2012 Schedule X & Y MA12SXY11019

BRUCE

H MANN

Schedule X. Other Income

- | | |
|---|-----|
| 1. Alimony received | ▶ 1 |
| 2. Taxable IRA/Keogh and Roth IRA conversion distributions | ▶ 2 |
| 3. Other gambling winnings. Not less than "0." Gambling losses are not deductible under Massachusetts law | ▶ 3 |
| 4. Fees and other 5.25% income. Not less than "0" | ▶ 4 |
| 5. Total other 5.25% income. Add lines 1 through 4. Not less than "0" | ▶ 5 |

Schedule Y. Other Deductions

- | | | |
|--|------|----|
| 1. Allowable employee business expenses | ▶ 1 | |
| 2. Penalty on early savings withdrawal | ▶ 2 | |
| 3. Alimony paid | ▶ 3 | |
| 4. Amounts excludable under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. 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 Ch. 41, sec. 111F
Income exempt under U.S. tax treaty | ▶ 4 | |
| 5. Moving expenses | ▶ 5 | |
| 6. Medical savings account deduction | ▶ 6 | |
| 7. Self-employed health insurance deduction | ▶ 7 | |
| 8. Health care accounts deduction | ▶ 8 | |
| 9. Certain qualified deductions from U.S. Form 1040
Certain business expenses from U.S. Form 1040 | ▶ 9 | |
| 10. Student loan interest | ▶ 10 | |
| 11. College Tuition Deduction | ▶ 11 | |
| 12. Undergraduate student loan interest deduction | ▶ 12 | |
| 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 | |
| 14. Claim of right deduction | ▶ 14 | |
| 15. Commuter deduction | ▶ 15 | 41 |
| 16. Human organ donation deduction (full-year residents only) | ▶ 16 | |
| 17. Total other deductions. Add lines 1 through 16 | ▶ 17 | 41 |

2012 Schedule B MA1201011019

BRUCE

H MANN

Part 1. Interest and Dividend Income

1. Total interest income	1	4626
2. Total ordinary dividends	2	3621
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	8247
5. Total interest from Massachusetts banks	5	16
6. Other interest and dividends to be excluded	6	
7. Subtotal	7	8231
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	8231

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-1986 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

2012 Schedule B, pg. 2

MA1201021P19

21. Available short-term losses	21
22. Short-term losses applied against long-term gains	22
23. Short-term losses available for carryover in 2013	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 2	29	8231
30. Short-term losses applied against interest and dividends	30	
31. Subtotal interest and dividends	31	8231
32. Long-term losses applied against interest and dividends	32	2000
33. Adjusted interest and dividends	33	6231
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	6231
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	6231
38. Interest and dividends taxable at 5.25%	▶ 38	6231
39. Taxable 12% capital gains	▶ 39	0
40. Available short-term losses for carryover in 2013	40	

2012 Schedule D MA1201211019
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, col. h	1	
2. Enter amounts included in U.S. Schedule D, line 9, col. h	2	
3. Enter amounts included in U.S. Schedule D, line 10, col. h	3	
4. Enter amounts included in U.S. Schedule D, line 11, col. h	4	
5. Enter amounts included in U.S. Schedule D, line 12, col. h	5	
6. Enter amounts included in U.S. Schedule D, line 13, col. h	6	
7. Massachusetts long-term capital gains and losses included in U.S. Form 4707, Part II	7	
8. Carryover losses from prior years	8	-86695
9. Combine lines 1 through 8	9	-86695
10. Differences, if any	10	
11. Adjusted capital gains and losses	11	-86695
12. Long-term gains on collectibles and pre-1996 installment sales	12	
13. Subtotal	13	-86695
14. Capital losses applied against capital gains	14	
15. Subtotal	15	-86695
16. Long-term capital losses applied against interest and dividends	16	2000
17. Subtotal	17	-84695
18. Allowable deductions from your trade or business	18	
19. Subtotal	19	
20. Excess exemptions	20	
21. Taxable long-term capital gains	21	
22. Tax on long-term capital gains	22	
23. Available losses for carryover	23	-84695

2012 Schedule E MA1201341019

BRUCE

H MANN

Income or Loss from Real Estate and Royalties:

Income

1. Rent received	1	
2. Royalties received	2	230

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	26
15. Utilities	15	
16. Other expenses	16	
17. Add lines 3 through 16	17	26
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18.	19	26
20. Income or loss from rental real estate or royalty properties	20	204
21. Deductible rental real estate loss	21	
22. Income. Enter positive amounts shown on line 20	22	204
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	204

2012 Schedule E, pg. 2
MA1201351019

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 26, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than MA banks) and dividends if included in line 32	33
34. Interest from Massachusetts banks if included in line 32	34
35. Total income or loss from partnerships and S corporations	35
36. Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses?	Yes No

Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37
38. Passive income	38
39. Non-passive deduction or loss	39
40. Non-passive other income	40
41. Add lines 38 and 40	41
42. Add lines 37 and 39	42
43. Estate and trust income or loss. Combine lines 41 and 42	43
44. Estate or non-grantor-type trust income	44
45. Grantor-type trust and non-Massachusetts estate and trust income	45
46. Interest and dividends if included in line 45	46
47. Adjustments to 5.25% income	47
48. Subtotal. Combine lines 46 and 47	48
49. Income or loss from grantor-type and non-Mass estates and trusts	49

Income or Loss from REMICs

50. Excess inclusion	50
51. Taxable income or loss	51
52. Income	52
53. Combine lines 51 and 52	53

Farm Income

54. Net farm rental income or loss	54
------------------------------------	----

Summary

55. Income or loss. Combine lines 24, 35, 49, 53 and 54	55	204
56. Massachusetts differences. Enclose statement	56	
57. Abandoned building renovation deduction	57	
58. Total income or loss. Combine lines 55, 56 and 57	58	204

2012 Schedule E-1 MA1201311019

BRUCE H MANN
ROYALTY
CHESAPEAKE OPERATING, IN OKLAHOMA CITY OK 73154
Check one: Real estate ☒ Royalty

Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	
2. Royalties received	2	230

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	26
15. Utilities	15	
16. Other expenses	16	
17. Add lines 3 through 16	17	26
18. Depreciation expense or depletion	18	
19. Total expenses. Add lines 17 and 18	19	26
20. Income or loss from rental real estate or royalty properties	20	204
21. Deductible rental real estate loss	21	
22. Income. Enter positive amounts shown on line 20	22	204
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	204
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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MAY 16, 2018

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2012 Schedule C MA1201111019
Massachusetts Profit or Loss From Business

BRUCE H. MANN
BRUCE H. MANN
CONSULTING, LECTURING, WRITING, INVESTI 541990
CAMBRIDGE

MA 02138

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

No. of employees

Did you materially participate in the operation of this business during 2012? Yes ☐ No ☒

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2012? 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, fill in here:

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

2012 Schedule C, pg. 2

MA1201121019

18. Rent or lease	a. vehicles, machinery and equipment		
	b. other business property	a + b =	18
19. Repairs and maintenance			19
20. Supplies			20
21. Taxes and licenses			21
22. Travel			22
23. a. Total meals and entertainment			
	b. Enter 50% of 23a subject to limitations	a - b =	23
24. Utilities			24
25. Wages			25
26. Other expenses	SEE STATEMENT 2		26
27. Total expenses. Add lines 6 through 26			27
28. Tentative profit or loss. Subtract line 27 from line 5			28
29. Expenses for business use of your home			29
30. Abandoned Building Renovation Deduction			30
31. Net profit or loss. Subtract total of line 29 and line 30 from line 28			31
32. Is interest (other than from Massachusetts banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 17?			
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If "yes," enter amount here and in Massachusetts Schedule B, line 3.			32
33. If you have a loss, you must check the statement that describes your investment in this activity.		<input checked="" type="checkbox"/>	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		
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If "yes," incl. explanation				Yes	No
1. Inventory at beginning of year					1
2. a. Purchases					
	b. Items withdrawn for personal use		a - b =		2
3. Cost of labor					3
4. Materials and supplies					4
5. Other costs					5
6. Add lines 1 through 5					6
7. Inventory at end of year					7
8. Cost of goods sold and/or operations. Subtract line 7 from line 6					8

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MAY 16, 2018

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2012 Schedule C MA1201111019
Massachusetts Profit or Loss From Business

ELIZABETH A. WARREN
ELIZABETH A. WARREN
CONSULTING, LECTURING, WRITING, INVESTI 541990
CAMBRIDGE

MA 02138

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

No. of employees

Did you materially participate in the operation of this business during 2012? Yes ☐ No ☒

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2012? 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

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

1. a. Gross receipts or sales	63540		
b. Returns and allowances		a - b = 1	63540
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	63540
4. Other income		4	
5. Total income. Add line 3 and line 4		5	63540
6. Advertising		6	
7. Bad debts from sales or services		7	
8. Car and truck expenses		8	
9. Commissions and fees		9	
10. Depreciation		10	
11. Depreciation and Section 179 deduction		11	
12. Employee benefit programs		12	
13. Insurance		13	
14. Interest			
a. mortgage interest paid to financial institutions			
b. other interest		a + b = 14	
15. Legal and professional services		15	
16. Office expenses		16	
17. Pension and profit-sharing		17	

2012 Schedule C, pg. 2
MA1201121019

18. Rent or lease: a. vehicles, machinery and equipment b. other business property	a + b =	18	
19. Repairs and maintenance		19	
20. Supplies		20	
21. Taxes and licenses		21	
22. Travel		22	65
23. a. Total meals and entertainment b. Enter 50% of 23a subject to limitations	a - b =	23	
24. Utilities		24	
25. Wages		25	
26. Other expenses	SEE STATEMENT 3	26	2313
27. Total expenses. Add lines 6 through 26		27	2378
28. Tentative profit or loss. Subtract line 27 from line 5		28	61162
29. Expenses for business use of your home		29	
30. Abandoned Building Renovation Deduction		30	
31. Net profit or loss. Subtract total of line 29 and line 30 from line 28		31	61162
32. Is interest (other than from Massachusetts banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 1?		32	
Yes <input checked="" type="checkbox"/> No: If "yes," enter amount here and in Massachusetts Schedule B, line 3		32	
33. If you have a loss, you must check the statement 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		
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If "yes," incl. explanation				Yes	No
1. Inventory at beginning of year				1	
2. a. Purchases b. Items withdrawn for personal use			a - b =	2	
3. Cost of labor				3	
4. Materials and supplies				4	
5. Other costs				5	
6. Add lines 1 through 5				6	
7. Inventory at end of year				7	
8. Cost of goods sold and/or operations. Subtract line 7 from line 6				8	

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2012 Schedule HC MA12D2911019

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

1a. Date of birth ▶ 04/27/50 1b. Spouse's date of birth ▶ 06/22/49 1c. Family size ▶ 2

2. Federal adjusted gross income ▶ 2 409305

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 2012, you turned 18, you were a part-year resident or a taxpayer was deceased, or you filed in the full-year or part-year MCC choice, go to line 4; if you filed in No MCC/None, go to line 8.

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

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2012, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in 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.

4a. Private insurance (complete line(s) 4f and/or 4g below). If more than two, complete Schedule HC-6S.	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
4b. MassHealth, Commonwealth Care or Commonwealth Care Bridge. Fill in and go to line 5.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4e. Other government program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse

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

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

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 2012, 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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2012 Schedule HC, pg. 2
MA1202921019

Uninsured for All or Part of 2012

6. Was your income in 2012 at or below 150% of the federal poverty level? **▶ 6** Yes No
 If you answer Yes, you are not subject to a penalty in 2012. 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 MCO requirements for part, but not all, of 2012, 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 MCO 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 (MCO) requirements for part, but not all, of 2012. Fill in below the months that met the MCO requirements, as shown on Form MA-1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCO requirements at least 15 days or more. If, during 2012, you turned 18, you were a part-year resident or a taxpayer was deceased, check below for the month(s) that met the MCO requirements during the period that the mandate applied. See instructions.
 You may only fill in the month(s) you had health insurance that met MCO requirements. If you had health insurance, but it did not meet MCO 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 MCO requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2012. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

- 8a. Religious exemption: Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? **▶ 8a** You Yes No
 Spouse Yes No
 If you answer Yes, go to line 8b. If you answer No, go to line 9.
- 8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2012 tax year? **▶ 8b** 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 2012 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.

2012 Schedule HC, pg. 3
MA1202931019

BRUCE

H MANN

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 2012 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

Fill in 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 purchase affordable 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 2012 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, fill in the field(s) below. The appeal will be heard by the Commonwealth Health Insurance Connector Authority. By filling in the field 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.

MAY 16, 2018

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Form M-2210
Underpayment of Massachusetts
Estimated Income Tax

2012
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 Identification number

BRUCE H. MANN & ELIZABETH A. WARREN

Exceptions to the Underpayment Penalty

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

- ☐ Your 2012 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, 2013. **Note:** See instructions regarding special waiver for 2012.
- ☐ You were a resident of Massachusetts for 12 months and not liable for taxes during 2011.
- ☐ Your estimated payments and withholding equal or exceed your 2011 tax (where taxable year was 12 months and a return was filed).

Part 1. Required Annual Payment

1	2012 tax (from Form 1, line 28; Form 1-NR/PY, line 32; or Form 3M)	1	21,690.
2	Total credits (from Form 1, lines 29, 30 and 40 through 42; Form 1-NR/PY, lines 33 through 35 and 45 through 47)	2	
3	Balance. Subtract line 2 from line 1. Not less than "0"	3	21,690.
4	Enter 80% of line 3 or 66 2/3% of line 3 if you are a qualified farmer or fisherman	4	17,352.
5	Enter 2011 tax liability after credits (from 2011 return)	5	26,280.
6	Enter the smaller of line 4 or line 5	6	17,352.

Part 2. Figuring Your Underpayment

	Installment due dates			
	a. April 15, 2012	b. June 15, 2012	c. September 15, 2012	d. January 15, 2013
7	Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	4,338.	4,338.	4,338.
8	Estimated taxes paid and taxes withheld for each installment	4,601.	4,601.	4,599.
9	Overpayment of previous installment	263.	526.	789.
10	Total. Add lines 8 and 9	4,601.	4,864.	5,388.
11	Overpayment. Subtract line 7 from line 10	263.	526.	789.
12	Underpayment. Subtract line 10 from line 7			1,050.

Part 3. Figuring Your Underpayment Penalty

13	Enter the date you paid the amount in line 12 or the 15th day of the 4th mo. 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 4/15/12 and before 7/1/12	15	
16	Number of days in line 14 after 6/30/12 and before 10/1/12	16	
17	Number of days in line 14 after 9/30/12 and before 1/1/13	17	
18	Number of days in line 14 after 12/31/12 and before 4/15/13	18	
19	Underpayment in line 12 x (number of days in line 15 ÷ 365) x 4%	19	
20	Underpayment in line 12 x (number of days in line 16 ÷ 365) x 4%	20	
21	Underpayment in line 12 x (number of days in line 17 ÷ 365) x 4%	21	
22	Underpayment in line 12 x (number of days in line 18 ÷ 365) x 4%	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	0.

2012 Schedule INC MA12INC11019

BRUCE

H MANN

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
04-2103580	18032	349869	10270		W2
04-2103580	360	9314		712	W2

TOTALS

18392

359183

10270

712

MA 1/1-NR/PY	INTEREST INCOME FROM MASSACHUSETTS BANKS	STATEMENT	1
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DESCRIPTION	AMOUNT
BANK OF AMERICA	13.
HARVARD UNIVERSITY EMPLOYEES CREDIT UNION	3.
TOTAL TO FORM 1, LINE 5 OR FORM 1-NR/PY, LINE 7	16.

MA C	SCHEDULE C - OTHER BUSINESS EXPENSES	STATEMENT	2
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DESCRIPTION	AMOUNT
PROFESSIONAL ASSOCIATIONS	480.
POSTAGE & SHIPPING	218.
BAR ASSOCIATION DUES	105.
TOTAL TO SCHEDULE C, LINE 26	803.

MA C	SCHEDULE C - OTHER BUSINESS EXPENSES	STATEMENT	3
------	--------------------------------------	-----------	---

DESCRIPTION	AMOUNT
OTHER	253.
BAR ASSOCIATION DUES	269.
POSTAGE & SHIPPING	46.
BOOKS AND PROFESSIONAL JOURNALS	1,745.
TOTAL TO SCHEDULE C, LINE 26	2,313.
