

Form 1040 U.S. Individual Income Tax Return (99) 2013		OMB No. 1545-0074	IRS Use Only - Do not write or staple in this space.
For the year Jan. 1-Dec. 31, 2013, or other tax year beginning 2013, ending 20		See separate instructions.	
Your first name and initial BRUCE H.		Last name MANN	Your social security number [REDACTED]
If a joint return, spouse's first name and initial ELIZABETH A.		Last name WARREN	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no.	▲ Make sure the SSN(s) 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
		<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	
Filing Status		1 <input type="checkbox"/> Single 4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	
Check only one box.		2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.	
Exemptions		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. 6b <input checked="" type="checkbox"/> Spouse	
c Dependents:		(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) V if child under age 17 qualifying for child tax credit	
If more than four dependents, see instructions and check here: <input type="checkbox"/>		Boxes checked on 6a and 6b 2 No. of children on 6c who: <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instructions)	
d Total number of exemptions claimed		Add numbers on lines above 2	
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 510,394.	
8a Taxable interest. Attach Schedule B if required 8a 1,140.		b Tax-exempt interest. Do not include on line 8a 8b	
9a Ordinary dividends. Attach Schedule B if required 9a		b Qualified dividends 9b	
10 Taxable refunds, credits, or offsets of state and local income taxes 10		11 Alimony received 11	
12 Business income or (loss). Attach Schedule C or C-EZ 12 562,375.		13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 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	
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 1,070,909.			
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 7,531.	
28 Self-employed SEP, SIMPLE, and qualified plans 28 39,632.		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 47,163.		37 Subtract line 36 from line 22. This is your adjusted gross income 37 1,023,746.	

Tax and Credits

Standard Deduction for -
 • People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.

• All others:
 Single or Married filing separately, \$6,100
 Married filing jointly or Qualifying widow(er), \$12,200
 Head of household, \$8,950

38	Amount from line 37 (adjusted gross income)	38	1,023,746.
39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind, <input type="checkbox"/> Spouse was born before January 2, 1949, <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	96,917.
41	Subtract line 40 from line 38	41	926,829.
42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see inst.	42	0.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	926,829.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	314,670.
45	Alternative minimum tax. Attach Form 6251	45	0.
46	Add lines 44 and 45	46	314,670.
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	234.
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input checked="" type="checkbox"/> 8801 c <input type="checkbox"/>	53	7,238.
54	Add lines 47 through 53. These are your total credits	54	7,472.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	307,198.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	15,061.
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	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	60	7,589.
61	Add lines 55 through 60. This is your total tax	61	329,848.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	108,503.
63	2013 estimated tax payments and amount applied from 2012 return	63	44,000.
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	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"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	152,503.

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	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2014 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	177,345.
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 **SUSAN M. PACHECO, CPA** Phone no. **(508) 543-1720** Personal identification number (PIN)

Sign Here

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

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

Your signature Date Your occupation **TEACHER** Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation **US SENATOR** If the IRS sent you an Identity Protection PIN, enter it here

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> self-employed <input type="checkbox"/> if	PTIN
SUSAN M. PACHECO, CPA	<input type="text"/>	<input type="text"/>		
Use Only Firm's name VERDOLINO & LOWEY, P.C.	Firm's EIN <input type="text"/>	Phone no. (508) 543-1720		
124 WASHINGTON ST., SUITE 101 FOXBOROUGH, MA 02035-				

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

OMB No. 1545-0140

► Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.

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

2013
Attachment
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		
	No	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.
	Yes	You must figure your penalty.
		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 2013 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	
2 Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
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	0.
5 Multiply line 4 by 90% (.90)	5	
6 Withholding taxes. Do not include estimated tax payments (see instructions)	6	
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	0.
8 Maximum required annual payment based on prior year's tax (see instructions)	8	
9 Required annual payment. Enter the smaller of line 5 or line 8	9	

Next: Is line 9 more than line 6?

☐ 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 2012 or 2013, 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).

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2013
Attachment
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead.	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	32,241.
	a <input checked="" type="checkbox"/> Income taxes, or		
	b <input type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	15,604.
7	Personal property taxes	7	429.
8	Other taxes. List type and amount ►	8	
9	Add lines 5 through 8	9	48,274.
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	70,355.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	70,355.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21	
	22 Tax preparation fees	22	
	23 Other expenses - investment, safe deposit box, etc. List type and amount ► INVESTMENT ADVICE 1,600.	23	1,600.
	24 Add lines 21 through 23	24	1,600.
	25 Enter amount from Form 1040, line 38	25	1,023,746.
	26 Multiply line 25 by 2% (.02)	26	20,475.
	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 Is Form 1040, line 38, over \$150,000? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	96,917.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		

SCHEDULE B

(Form 1040A or 1040)

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

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/scheduleb.

OMB No. 1545-0074

2013

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

CAPITAL ONE NATIONAL ASSOCIATION

FIRST NATIONAL BANK OF OMAHA

HARVARD UNIVERSITY EMPLOYEES CREDIT UNION

ZIONS FIRST NATIONAL BANK

Amount

16.

900.

204.

3.

17.

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

1,140.

3

4

1,140.

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

Amount

**Part II
Ordinary Dividends**

- 5 List name of payer ▶

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

5

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

6

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 2013, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1 to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

Yes No

X

- b If you are required to file FinCen Form 114, enter the name of the foreign country where the financial account is located ▶

- 8 During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

327501
09-30-13

Interest and Dividend Summary

Name: BRUCE H. MANN & ELIZABETH A. WARREN

FEIN/SSN:

[illegible]

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

2013

Attachment
Sequence No. **09A**

Name of proprietor

BRUCE H. MANN

Social security number (SSN)

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 2013 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	498.
2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C	2	0.
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	498.

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 2013, 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

8 a 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 the separate instructions for Schedule C (Form 1040).

Schedule C-EZ (Form 1040) 2013

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2013
Attachment
Sequence No. **09**

Name of proprietor

ELIZABETH A. WARREN

Social security number (SSN)

B Enter code from instructions

► **541990**

A Principal business or profession, including product or service (see instructions)
CONSULTING, LECTURING, WRITING, INVESTING

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

D Employer ID number (EIN), (see Instr.)

E Business address (including suite or room no.)

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

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

G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2013, check here. ► ☐

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	585,542.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	585,542.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	585,542.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	585,542.

Part II Expenses

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

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	154.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	16,812.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	3,998.
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a. ►	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27 a	Other expenses (from line 48)	27a	2,701.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	

31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	561,877.
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32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2013

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on 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 2013, 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No		
47 a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

POSTAGE, RESEARCH HELP	990.
BOOKS, JOURNALS, PERIODICALS	1,711.
48 Total other expenses. Enter here and on line 27a	2,701.

ELIZABETH A. WARREN

SCHEDULE C- 2

[illegible]

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

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

OMB No. 1545-0074

2013Attachment
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**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	3,522.	3,621.		<99.>
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
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 1a 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	<99.>

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	3,559.	3,130.		429.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	207,051.	31,170.		175,881.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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	(293,487.)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2			15	<117,177.>

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

Schedule D (Form 1040) 2013

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	<117,276.>
<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	SEE STATEMENT 8 (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 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 checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2013

Attachment
Sequence No. **12A**

► **Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.**
► **File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

Name(s) shown on return

Social security number or
taxpayer identification no.

BRUCE H. MANN & ELIZABETH A. WARREN

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I Short-Term. Transactions involving capital assets you held one year or less are short-term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification no.

BRUCE H. MANN & ELIZABETH A. WARREN

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

[illegible]

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Social security number of person with self-employment income

BRUCE H. MANN

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/>	
1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	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 Z	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. Note. Skip this line if you use the nonfarm optional method (see instructions) SEE STATEMENT 9	2 498.
3 Combine lines 1a, 1b, and 2	3 498.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a 460.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue	4c 460.
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b
6 Add lines 4c and 5b	6 460.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013	7 113,700.00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11	8a 113,700.
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b
c Wages subject to social security tax (from Form 8919, line 10)	8c
d Add lines 8a, 8b, and 8c	8d
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10
11 Multiply line 6 by 2.9% (.029)	11 13.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12 13.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13 7.

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,960, or (b) your net farm profits ² were less than \$5,024.	
14 Maximum income for optional methods	14 4,640.00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above	15
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,024 and also less than 72.189% of your gross nonfarm income ⁴ , and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.	
16 Subtract line 15 from line 14	16
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

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

Social security number of
person with self-employment
income

ELIZABETH A. WARREN

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/>		
1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	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 Z	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. Note. Skip this line if you use the nonfarm optional method (see instructions) SEE STATEMENT 10	2	561,877.
3 Combine lines 1a, 1b, and 2	3	561,877.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	518,893.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue	4c	518,893.
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6 Add lines 4c and 5b	6	518,893.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013	7	113,700.00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11	8a	113,700.
b Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c Wages subject to social security tax (from Form 8919, line 10)	8c	
d Add lines 8a, 8b, and 8c	8d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	
11 Multiply line 6 by 2.9% (.029)	11	15,048.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12	15,048.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	7,524.

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$6,960, or (b) your net farm profits ² were less than \$5,024.		
14 Maximum income for optional methods	14	4,640.00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above	15	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,024 and also less than 72.189% of your gross nonfarm income ⁴ , and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.		
16 Subtract line 15 from line 14	16	
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

2013Attachment
Sequence No. **32**

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	926,829.
2 Medical and dental. If you or your spouse was 65 or older, 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	48,274.
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 If Form 1040, line 38, is \$150,000 or less, enter -0-. Otherwise, see instructions	6	-21,712.
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 6)	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 and line 28 is more than \$238,550, see instructions.)	28	953,391.

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2013, see instructions.)		
IF your filing status is... AND line 28 is not over... THEN enter on line 29...		
Single or head of household \$115,400 \$51,900		
Married filing jointly or qualifying widow(er) 153,900 80,800		
Married filing separately 76,950 40,400		
If line 28 is over the amount shown above for your filing status, see instructions.	29	0.
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	953,391.
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 60 here. • All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result.	31	263,359.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	263,359.
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	314,670.
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

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
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
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
40	Enter the smaller of line 36 or line 39	40
41	Subtract line 40 from line 36	41
42	If line 41 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result	42
43	Enter: <ul style="list-style-type: none"> \$72,500 if married filing jointly or qualifying widow(er), \$36,250 if single or married filing separately, or \$48,600 if head of household. 	43
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 the amount from Form 1040, line 43; but do not enter less than -0-	44
45	Subtract line 44 from line 43. If zero or less, enter -0-	45
46	Enter the smaller of line 36 or line 37	46
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47
48	Subtract line 47 from line 46	48
49	Enter the amount from the Line 49 Worksheet in the instructions	49
50	Enter the smaller of line 48 or line 49	50
51	Multiply line 50 by 15% (.15)	51
52	Add lines 47 and 50	52
	If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.	
53	Subtract line 52 from line 46	53
54	Multiply line 53 by 20% (.20)	54
	If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.	
55	Add lines 41, 52, and 53	55
56	Subtract line 55 from line 36	56
57	Multiply line 56 by 25% (.25)	57
58	Add lines 42, 51, 54, and 57	58
59	If line 36 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result	59
60	Enter the smaller of line 58 or line 59 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	60

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	ELIZABETH A. WARREN								
	1PRINTER								
	** SUBTOTAL **	01/15/13	200DB5	.00	154.	0.	154.	154.	0.
	*** GRAND TOTAL ***				154.	0.	154.	154.	0.

Additional Medicare Tax

OMB No. 1545-0074

2013Department of the Treasury
Internal Revenue Service

▶ If any line does not apply to you, leave it blank. See separate instructions.

▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

▶ Information about Form 8959 and its instructions is at www.irs.gov/form8959Attachment
Sequence No. 71

Name(s) shown on Form 1040

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	573,894.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	573,894.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If the result is zero or less, enter -0-	6		323,894.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7		2,915.

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions)	8	519,353.	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000.	
10 Enter the amount from line 4	10	573,894.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0.	
12 Subtract line 11 from line 8. If the result is zero or less, enter -0-	12		519,353.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13		4,674.

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		7,589.
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	10,110.	
20 Enter the amount from line 1	20	573,894.	
21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	8,321.	
22 Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages	22		1,789.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		1,789.

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

2013Attachment
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 2012 Form 6251. Estates and trusts, see instructions	1	357,216.
2 Enter adjustments and preferences treated as exclusion items (see instructions)	2	35,836.
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 \$232,500 and you were married filing separately for 2012, see instructions	4	393,052.
5 Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,500	5	78,750.
6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or head of household for 2012; or \$75,000 if married filing separately for 2012. 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	243,052.
8 Multiply line 7 by 25% (.25)	8	60,763.
9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions	9	17,987.
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	375,065.
11 • If for 2012 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2012 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 45 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 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.	11	101,047.
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	101,047.
14 Enter the amount from your 2012 Form 6251, line 34; or 2012 Form 1041, Schedule I, line 55	14	91,628.
15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	9,419.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2013)

Part II Minimum Tax Credit and Carryforward to 2014

16 Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16	9,419.
17 Enter the amount from line 15	17	9,419.
18 Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	0.
19 2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28	19	7,238.
20 Enter your 2012 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 2013 regular income tax liability minus allowable credits (see instructions)	22	314,436.
23 Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54	23	263,359.
24 Subtract line 23 from line 22. If zero or less, enter -0-	24	51,077.
25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	7,238.
26 Credit carryforward to 2014. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	0.

Form 8801 (2013)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27	375,065.
Caution. If for 2012 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.			
28	Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies	28	3,621.
If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.			
29	Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 Schedule D (Form 1041)	29	
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet	30	3,621.
31	Enter the smaller of line 27 or line 30	31	3,621.
32	Subtract line 31 from line 27	32	371,444.
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions	33	100,504.
34	Enter: • \$70,700 if married filing jointly or qualifying widow(er) for 2012, • \$35,350 if single or married filing separately for 2012, • \$47,350 if head of household for 2012, or • \$2,400 for an estate or trust. Form 1040NR filers, see instructions	34	70,700.
35	Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions	35	345,995.
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	0.
37	Enter the smaller of line 27 or line 28	37	3,621.
38	Enter the smaller of line 36 or line 37	38	
39	Subtract line 38 from line 37	39	3,621.
40	Multiply line 39 by 15% (.15)	40	543.
If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.			
41	Subtract line 37 from line 31	41	
42	Multiply line 41 by 25% (.25)	42	
43	Add lines 33, 40, and 42	43	101,047.
44	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions	44	101,518.
45	Enter the smaller of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions	45	101,047.

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

Residential Energy Credits

► Information about Form 5695 and its instructions is at www.irs.gov/form5695.
 ► Attach to Form 1040 or Form 1040NR.

2013Attachment
Sequence No. 158

Name(s) shown on return

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number

Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. Skip lines 1 through 11 if you only have a credit carryforward from 2012.

1	Qualified solar electric property costs	1	
2	Qualified solar water heating property costs	2	
3	Qualified small wind energy property costs	3	
4	Qualified geothermal heat pump property costs	4	
5	Add lines 1 through 4	5	
6	Multiply line 5 by 30% (.30)	6	
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions)	7a	<input type="checkbox"/> Yes <input type="checkbox"/> No
Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.			
b	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street	Unit No.	
	City, State, and ZIP code		
8	Qualified fuel cell property costs	8	
9	Multiply line 8 by 30% (.30)	9	
10	Kilowatt capacity of property on line 8 above X \$1,000	10	
11	Enter the smaller of line 9 or line 10	11	
12	Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18	12	
13	Add lines 6, 11, and 12	13	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	
15	Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	15	
16	Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13	16	

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

Form 5695 (2013)

Part II Nonbusiness Energy Property Credit

17 a Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	17a <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.	
b Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time.	
Number and street CAMBRIDGE, MA 02138 City, State, and ZIP code	Unit No.
c Were any of these improvements related to the construction of this main home?	17c <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.	
18 Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) STMT 12	18 50.
19 Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).	
a Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a 2,344.
b Exterior doors that meet or exceed the Energy Star program requirements	19b
c Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c
d Exterior windows and skylights that meet or exceed the Energy Star program requirements	19d
e Maximum amount of cost on which the credit can be figured	19e \$2,000
f If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011 or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f
g Subtract line 19f from line 19e. If zero or less, enter -0-	19g 2,000.
h Enter the smaller of line 19d or line 19g	19h
20 Add lines 19a, 19b, 19c, and 19h	20 2,344.
21 Multiply line 20 by 10% (.10)	21 234.
22 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).	
a Energy-efficient building property. Do not enter more than \$300	22a
b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	22b
c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	22c
23 Add lines 22a through 22c	23
24 Add lines 21 and 23	24 234.
25 Maximum credit amount. (If you jointly occupied the home, see instructions)	25 \$500
26 Enter the amount, if any, from line 18	26 50.
27 Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit	27 450.
28 Enter the smaller of line 24 or line 27	28 234.
29 Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions) SEE STATEMENT 11	29 314,670.
30 Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	30 234.

SCHEDULE C- 2
Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2013

Attachment
Sequence No. 179

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

Name(s) shown on return BRUCE H. MANN & ELIZABETH A. WARREN	Business or activity to which this form relates ELIZABETH A. WARREN	Identifying number <div style="background-color: black; color: black;">XXXXXXXXXX</div>
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	500,000.
2 Total cost of section 179 property placed in service (see instructions)	2	154.
3 Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000.
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
PRINTER	154.	154.
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	154.
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	154.
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	500,000.
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	154.
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	154.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use: 25

26 Property used more than 50% in a qualified business use:

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

		%			S/L -			
		%			S/L -			
		%			S/L -			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year:					

43 Amortization of costs that began before your 2013 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

FORM 1040

PERSONAL EXEMPTION WORKSHEET

STATEMENT

2

1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?
 NO. STOP. MULTIPLY \$3,900 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
 YES. CONTINUE
2. MULTIPLY \$3,900 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 7,800.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 1,023,746.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 300,000.
 SINGLE \$250,000
 MARRIED FILING JOINTLY OR WIDOW(ER) \$300,000
 MARRIED FILING SEPARATELY \$150,000
 HEAD OF HOUSEHOLD \$275,000
5. SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN \$122,500 (\$61,250 IF MARRIED FILING SEPARATELY), STOP. ENTER -0- ON LINE 42. 723,746.
6. DIVIDE LINE 5 BY \$2,500 (\$1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT HIGHER WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1).
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL
8. MULTIPLY LINE 2 BY LINE 7
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT

3

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	358,171.	81,303.	18,468.		7,049.	7,569.
S UNITED STATES SENATE	152,223.	25,411.	7,751.		7,049.	2,541.
TOTALS	510,394.	106,714.	26,219.		14,098.	10,110.

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT	4
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T S DESCRIPTION	AMOUNT
T PRESIDENT AND FELLOWS OF HARVARD COLLEGE	81,303.
S UNITED STATES SENATE	25,411.
FORM 8959, LINE 24	1,789.
TOTAL TO FORM 1040, LINE 62	108,503.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	5
------------	------------------------------	-----------	---

DESCRIPTION	AMOUNT
PRESIDENT AND FELLOWS OF HARVARD COLLEGE	18,468.
UNITED STATES SENATE	7,295.
UNITED STATES SENATE	456.
YALE UNIVERSITY	109.
MASSACHUSETTS 1ST QTR ESTIMATE PAYMENTS	875.
MASSACHUSETTS 2ND QTR ESTIMATE PAYMENTS	875.
MASSACHUSETTS 3RD QTR ESTIMATE PAYMENTS	875.
MASSACHUSETTS PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	3,288.
TOTAL TO SCHEDULE A, LINE 5	32,241.

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT	6
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28	118,629.	
2.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28.	0.	
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1	118,629.	
4.	MULTIPLY LINE 3 BY 80% (.80).	94,903.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	1,023,746.	
6.	ENTER \$300,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$275,000 IF HEAD OF HOUSEHOLD; \$250,000 IF SINGLE; OR \$150,000 IF MARRIED FILING SEPARATELY	300,000.	
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5	723,746.	
8.	MULTIPLY LINE 7 BY 3% (.03)	21,712.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8	21,712.	
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29	96,917.	

SCHEDULE C-EZ	GROSS RECEIPTS	STATEMENT	7
DESCRIPTION		AMOUNT	
GROSS RECEIPTS		498.	
TOTAL TO SCHEDULE C-EZ, LINE 1		498.	

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT	8
1. ENTER THE AMOUNT FROM FORM 1040, LINE 41		926,829.	
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-		929,829.	
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 .		99.	
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15			
7. ADD LINES 4 AND 6		3,000.	
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0- . . .		0.	
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT.		117,177.	
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7			
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	2,901.		
12. ADD LINES 10 AND 11		2,901.	
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0- . . .		114,276.	

SCHEDULE SE	NON-FARM INCOME	STATEMENT	9
DESCRIPTION		AMOUNT	
CONSULTING, LECTURING, WRITING, INVESTING		498.	
TOTAL TO SCHEDULE SE, LINE 2		498.	

SCHEDULE SE	NON-FARM INCOME	STATEMENT	10
DESCRIPTION		AMOUNT	
CONSULTING, LECTURING, WRITING, INVESTING		561,877.	
TOTAL TO SCHEDULE SE, LINE 2		561,877.	

FORM 5695

CREDIT LIMIT WORKSHEET

STATEMENT 11

NONBUSINESS ENERGY PROPERTY

- 1 ENTER THE AMOUNT FROM FORM 1040, LINE 46 OR FORM 1040NR,
LINE 44 314,670.
- 2A ENTER THE AMOUNT FROM FORM 1040, LINE 47 OR
FORM 1040NR, LINE 45
- B ENTER THE AMOUNT FROM FORM 1040, LINE 48 OR
FORM 1040NR, LINE 46
- C ENTER THE AMOUNT FROM FORM 1040, LINE 49
- D ENTER THE AMOUNT FROM FORM 1040, LINE 50 OR
FORM 1040NR, LINE 47
- E ENTER THE AMOUNT FROM SCHEDULE R, LINE 22
- F ENTER THE TOTAL OF LINES 2A THROUGH 2E
- 3 SUBTRACT LINE 2F FROM LINE 1. ALSO ENTER THIS AMOUNT
ON FORM 5695, LINE 29. IF ZERO OR LESS, STOP. YOU
CANNOT TAKE THE NONBUSINESS ENERGY PROPERTY CREDIT 314,670.

FORM 5695

LIFETIME LIMITATION WORKSHEET

STATEMENT 12

1	ENTER THE AMOUNT, IF ANY, FROM 2006 FORM 5695, LINE 12	50.
2	ENTER THE AMOUNT, IF ANY, FROM 2007 FORM 5695, LINE 15	
3	ENTER THE AMOUNT, IF ANY, FROM 2009 FORM 5695, LINE 11	
4	ENTER THE AMOUNT, IF ANY, FROM 2010 FORM 5695, LINE 11	
5	ENTER THE AMOUNT, IF ANY, FROM 2011 FORM 5695, LINE 14	
6	ENTER THE AMOUNT, IF ANY, FROM 2012 FORM 5695, LINE 32	
7	ADD LINES 1 THROUGH 6. ALSO ENTER THIS AMOUNT ON FORM 5695, LINE 18. IF \$500 OR MORE, STOP; YOU CANNOT TAKE THE NONBUSINESS ENERGY PROPERTY CREDIT.	50.

FORM 4562

PART I - BUSINESS INCOME

STATEMENT 13

INCOME TYPE

AMOUNT

WAGES	510,394.
SCHEDULE C	562,375.
SECTION 179 EXPENSE	154.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	1,072,923.

Amended U.S. Individual Income Tax Return

(Rev. December 2013)

Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x.This return is for calendar year ☒ 2013 ☐ 2012 ☐ 2011 ☐ 2010

Other year: Enter one: calendar year or fiscal year (month and year ended):

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.

Your phone number

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

CAMBRIDGE, MA 02138

Foreign country name

Foreign province/state/county

Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status.

Caution. In general, you cannot change your filing status from joint to separate returns after the due date.

☐ Single☒ Married filing jointly☐ Married filing separately☐ Qualifying widow(er)☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on page 2 to explain any changes

Income and Deductions

1 Adjusted gross income. If net operating loss (NOL) carryback is included, check here ☐

A. Original amount or as previously adjusted (see instructions)

B. Net change - amount of increase or (decrease) - explain in Part III

C. Correct amount

1 1,012,378. 11,368. 1,023,746.

2 Itemized deductions or standard deduction

2 97,258. -341. 96,917.

3 Subtract line 2 from line 1

3 915,120. 11,709. 926,829.

4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 28

4

5 Taxable income. Subtract line 4 from line 3

5 915,120. 11,709. 926,829.

Tax Liability

6 Tax. Enter method used to figure tax:

TCW

6 310,034. 4,636. 314,670.

7 Credits. If general business credit carryback is included, check here ☐

7 7,472. 7,472.

8 Subtract line 7 from line 6. If the result is zero or less, enter -0-

8 302,562. 4,636. 307,198.

9 Other taxes

9 22,650. 22,650.

10 Total tax. Add lines 8 and 9

10 325,212. 4,636. 329,848.

Payments

11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)

11 108,503. 108,503.

12 Estimated tax payments, including amount applied from prior year's return

12 44,000. 44,000.

13 Earned income credit (EIC)

13

14 Refundable credits from Schedule(s) ☐ 8812 or ☐ M or Form(s) ☐ 2439☐ 4136 ☐ 5405 ☐ 8801 ☐ 8812 (2010 or 2011) ☐ 8836 ☐ 8883☐ 8885 or ☐ other (specify):

14

15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed

15 172,709.

16 Total payments. Add lines 11 through 15

16 325,212.

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

17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS

17

18 Subtract line 17 from line 16 (If less than zero, see instructions)

18 325,212.

19 Amount you owe. If line 10, column C, is more than line 18, enter the difference

19 4,636.

20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return

20

21 Amount of line 20 you want refunded to you

21

22 Amount of line 20 you want applied to your (enter year):

estimated tax 22

Complete and sign this form on Page 2.

Part I Exemptions

Complete this part **only** if you are increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending.

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

	A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
23 Yourself and spouse. <i>Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself.</i>	23		
24 Your dependent children who lived with you	24		
25 Your dependent children who did not live with you due to divorce or separation	25		
26 Other dependents	26		
27 Total number of exemptions. Add lines 23 through 26	27		
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending. Enter the result here and on line 4 on page 1 of this form	28		

29 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Part II Presidential Election Campaign Fund

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

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

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

SEE STATEMENT 1

Sign Here

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

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

Your signature

Date

Spouse's signature. If a joint return, both must sign. Date

Paid Preparer Use Only

Preparer's signature

Date

VERDOLINO & LOWEY, P.C.

Firm's name (or yours if self-employed)

**124 WASHINGTON ST., SUITE 101
FOXBOROUGH, MA 02035-**

Firm's address and ZIP code
(508) 543-1720

Phone number

EIN

SUSAN M. PACHECO, CPA

Print/type preparer's name

☐ Check if self-employed

PTIN

THIS RETURN IS BEING AMENDED TO CORRECT THE AMOUNT OF SEP DEDUCTION ON FORM 1040, PAGE 1, LINE 28. THE TOTAL AMOUNT PAID IN 2014 FOR 2013 SEP CONTRIBUTION SHOULD BE \$39,632 INSTEAD OF \$51,000 AS REPORTED ON THE RETURN AS FILED. (THE AMOUNT PAID IN 2013 FOR THE 2012 SEP CONTRIBUTION WAS ERRONEOUSLY INCLUDED AS A 2013 SEP CONTRIBUTION.) THE RESULTING CHANGE IN ADJUSTED GROSS INCOME FURTHER LIMITED THE ALLOWED ITEMIZED DEDUCTIONS. BOTH OF THESE CHANGES AFFECTED INCOME TAX AND TOTAL TAX.

2013 Form 1 MA1300111019

**Massachusetts Resident Income Tax Return
FOR FULL YEAR RESIDENTS ONLY**

For the year January 1-December 31, 2013 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

☒ \$1 You ☒ \$1 Spouse TOTAL **2**

You Spouse

You Spouse

You Spouse

Name/address changed since 2012

Fill in if noncustodial parent

Fill in if filing Schedule TDS

1. Filing status (select one only):

Single

☒ 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

2a

8800

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

X \$1,000 = 2b

c. Age 65 or over before 2014

You +

Spouse =

X \$700 = 2c

d. Blindness

You +

Spouse =

X \$2,200 = 2d

e. 1. Medical/dental

2. Adoption

1 + 2 = 2e

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

2f

8800

3. Wages, salaries, tips

3

504300

4. Taxable pensions and annuities

4

5. Mass. bank interest a.

19

- b. exemption

200

STMT 1

= 5

0

6. Business/profession or farm income or loss

6

562375

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

7

8a. Unemployment

8a

8b. Mass. lottery winnings

8b

9. Other income from Schedule X, line 5

9

10. TOTAL 5.25% INCOME

10

1066675

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?

☒ Yes

I do not want preparer to file my return electronically

☐ (this may delay your refund)

Print paid preparer's name

Date

Check if self-employed

Paid preparer's SSN

SUSAN

M PACHECO, CPA

Paid preparer's signature

Paid preparer's phone

508 543 1720

Paid preparer's EIN

2013 Form 1, pg. 2 MA1300121019
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 12/31/13, 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	29
16.	Total deductions. Add lines 11 through 15	▶ 16	4029
17.	5.25% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	1062646
18.	Exemption amount	18	8800
19.	5.25% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	1053846
20.	INTEREST AND DIVIDEND INCOME	▶ 20	1022
21.	TOTAL TAXABLE 5.25% INCOME. Add lines 19 and 20	21	1054868
22.	TAX ON 5.25% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585 ▶	22	55381
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 if filing Schedule D-1S ▶ Fill in if any excess exemptions were used in calculating lines 20, 23 or 24 ▶	▶ 24	4810
25.	Credit recapture amount ▶ BC EOA LIH HR ▶ 25	▶ 25	
26.	Additional tax on installment sale ▶ 26	▶ 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	60191
29.	Limited Income Credit	▶ 29	
30.	Other credits from Schedule Z, line 14	▶ 30	
31.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 and 30 from line 28. Not less than "0"	31	60191

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

2013 Form 1, pg. 3 MA1300131019
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 Internet, mail order and other out-of-state purchases ▶ 33

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

36. Massachusetts income tax withheld ▶ 36

37. 2012 overpayment applied to your 2013 estimated tax ▶ 37

38. 2013 Massachusetts estimated tax payments ▶ 38

39. Payments made with extension ▶ 39

40. Earned Income Credit. a. Number of qualifying children ▶ 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

44. **Overpayment.** Subtract line 35 from line 43 ▶ 44

45. Amount of overpayment you want applied to your 2014 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

Interest ▶ Penalty ▶ M-2210 amt. ▶ 0

30928
▶ X EX-enclose
Form M-2210

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

2013 Schedule X & Y MA13SXY11019

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 | 29 |
| 16. Human organ donation deduction (full-year residents only) | ▶ 16 | |
| 17. Total other deductions. Add lines 1 through 16 | ▶ 17 | 29 |

357071 12-03-13

APRIL 25, 2018

11:29:42

2013 Schedule B MA1301011019

BRUCE

H MANN

Part 1. Interest and Dividend Income

1. Total interest income	1	1140
2. Total ordinary dividends	2	
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	1140
5. Total interest from Massachusetts banks	5	19
6. Other interest and dividends to be excluded	6	
7. Subtotal	7	1121
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	1121

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

10. Short-term capital gains	10	
11. Long-term capital gains on collectibles and pre-1996 installment sales	11	
12. Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13. Add lines 10 through 12	13	
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	
16. Short-term capital losses	16	-99
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	-99
20. Short-term losses applied against interest and dividends	20	99

2013 Schedule B, pg. 2

MA1301021019

21. Available short-term losses	21
22. Short-term losses applied against long-term gains	22
23. Short-term losses available for carryover in 2014	23
24. Short-term gains and long-term gains on collectibles	24
25. Long-term losses applied against short-term gain	25
26. Subtotal	26
27. Long-term gains deduction	27
28. Short-term gains after long-term gains deduction	28

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

29. Enter the amount from line 9	29	1121
30. Short-term losses applied against interest and dividends	30	99
31. Subtotal interest and dividends	31	1022
32. Long-term losses applied against interest and dividends	32	
33. Adjusted interest and dividends	33	1022
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	1022
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	1022
38. Interest and dividends taxable at 5.25%	▶ 38	1022
39. Taxable 12% capital gains	▶ 39	0
40. Available short-term losses for carryover in 2014	40	

2013 Schedule D MA1301211019
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, lines 8a and 8b, col. h	STMT 2	1.	429
2. Enter amounts included in U.S. Schedule D, line 9, col. h	STMT 3	2.	175881
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 4797, Part II		7.	
8. Carryover losses from prior years		8.	-84695
9. Combine lines 1 through 8		9.	91615
10. Differences, if any		10.	
11. Adjusted capital gains and losses		11.	91615
12. Long-term gains on collectibles and pre-1996 installment sales		12.	
13. Subtotal		13.	91615
14. Capital losses applied against capital gains		14.	
15. Subtotal		15.	91615
16. Long-term capital losses applied against interest and dividends		16.	
17. Subtotal		17.	91615
18. Allowable deductions from your trade or business		18.	
19. Subtotal		19.	91615
20. Excess exemptions		20.	
21. Taxable long-term capital gains		21.	91615
22. Tax on long-term capital gains		22.	4810
23. Available losses for carryover		23.	

2013 Schedule C MA1301111019
Massachusetts Profit or Loss From Business

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 2013? Yes ☒ No
Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2013? 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	498		
b. Returns and allowances		a - b = 1	498
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	498
4. Other income		4	
5. Total income. Add line 3 and line 4		5	498
6. Advertising		6	
7. Bad debts from sales or services		7	
8. Car and truck expenses		8	
9. Commissions and fees		9	
10. Depletion		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 expense		16	
17. Pension and profit-sharing		17	

2013 Schedule C, pg. 2

MA1301121019

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			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 1?			
	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/> If "yes," see instructions		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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APRIL 25, 2018

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2013 Schedule C MA1301111019
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 2013? Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2013? 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	585542		
b. Returns and allowances		a - b = 1	585542
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	585542
4. Other income		4	
5. Total income. Add line 3 and line 4		5	585542
6. Advertising		6	
7. Bad debts from sales or services		7	
8. Car and truck expenses		8	
9. Commissions and fees		9	
10. Depletion		10	
11. Depreciation and Section 179 deduction		11	154
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 expense		16	
17. Pension and profit-sharing		17	

2013 Schedule C, pg. 2

MA1301121019

18. Rent or lease	a. vehicles, machinery and equipment		a + b = 18	
	b. other business property			
19. Repairs and maintenance			19	
20. Supplies			20	
21. Taxes and licenses			21	
22. Travel			22	16812
23. a. Total meals and entertainment	7996			
b. Enter 50% of 23a subject to limitations	3998		a - b = 23	3998
24. Utilities			24	
25. Wages			25	
26. Other expenses	SEE STATEMENT 4		26	2701
27. Total expenses. Add lines 6 through 26			27	23665
28. Tentative profit or loss. Subtract line 27 from line 5			28	561877
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	561877
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 <input type="checkbox"/> If "yes," see instructions				
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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2013 Schedule HC MA1302911019

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**

1023746

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, 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 2013, you turned 18, you were a part-year resident or a taxpayer was deceased.

▶ 3a You: ☒ Full-year MCC
▶ 3b Spouse: ☒ Full-year MCC

Part-year MCC

No MCC/None

If you filled in the full-year or part-year MCC choice, go to line 4. If you filled in No MCC/None, go to line 6.

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2013, 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 or Commonwealth Care 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-CS

☒ You ☒ Spouse

4b. MassHealth or Commonwealth Care. Fill in and go to line 5

You Spouse

4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5

You Spouse

4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5

You 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.

You 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 or Commonwealth Care, 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 2013, 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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2013 Schedule HC, pg. 2

Uninsured for All or Part of 2013

6. Was your income in 2013 at or below 150% of the federal poverty level?

► 6 Yes No

If you answer Yes, you are not subject to a penalty in 2013. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2013, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all, of 2013. Fill in below the months that met the MCC 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 MCC requirements at least 15 days or more. If, during 2013, you turned 18, you were a part-year resident or a taxpayer was deceased, check below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

Months Covered By Health Insurance

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

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2013. 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 2013 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 2013 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.

2013 Schedule HC, pg. 3

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 2013 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 2013 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.

APRIL 25, 2018

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Form M-2210
**Underpayment of Massachusetts
 Estimated Income Tax**

2013
 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 2013 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, 2014.
- ☐ You were a resident of Massachusetts for 12 months and not liable for taxes during 2012.
- ☒ Your estimated payments and withholding equal or exceed your 2012 tax (where taxable year was 12 months and a return was filed).

Part 1. Required Annual Payment

1 2013 tax (from Form 1, line 28; Form 1-NR/PY, line 32; or Form 3M)	1	60,191.
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	60,191.
4 Enter 80% of line 3 or 66 2/3% of line 3 if you are a qualified farmer or fisherman	4	48,153.
5 Enter 2012 tax liability after credits (from 2012 return)	5	21,690.
6 Enter the smaller of line 4 or line 5	6	21,690.

Part 2. Figuring Your Underpayment

		Installment due dates			
		a. April 15, 2013	b. June 15, 2013	c. September 15, 2013	d. January 15, 2014
7 Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	7	5,423.	5,423.	5,423.	5,421.
8 Estimated taxes paid and taxes withheld for each installment	8	7,316.	7,316.	7,316.	7,315.
9 Overpayment of previous installment	9		1,893.	3,786.	5,679.
10 Total. Add lines 8 and 9	10	7,316.	9,209.	11,102.	12,994.
11 Overpayment. Subtract line 7 from line 10	11	1,893.	3,786.	5,679.	7,573.
12 Underpayment. Subtract line 10 from line 7	12				

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 4/15/13 and before 7/1/13	15				
16 Number of days in line 14 after 6/30/13 and before 10/1/13	16				
17 Number of days in line 14 after 9/30/13 and before 1/1/14	17				
18 Number of days in line 14 after 12/31/13 and before 4/15/14	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.

2013 Schedule INC MA13INC11019

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	18468	358171	14618		W2
53 6002558	7295	146129		9590	W2

TOTALS	25763	504300	14618	9590	
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APRIL 25, 2018

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MA 1/1-NR/PY	INTEREST INCOME FROM MASSACHUSETTS BANKS	STATEMENT	1
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DESCRIPTION	AMOUNT
BANK OF AMERICA	16.
HARVARD UNIVERSITY EMPLOYEES CREDIT UNION	3.
TOTAL TO FORM 1, LINE 5 OR FORM 1-NR/PY, LINE 7	19.

MA D	U.S. SCHEDULE D, LINE 8, COL. H	STATEMENT	2
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EXPLANATION	AMOUNT
IBM - 18.416 SHS	429.00
TOTAL TO SCHEDULE D, LINE 1	429.00

MA D	U.S. SCHEDULE D, LINE 9, COL. H	STATEMENT	3
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EXPLANATION	AMOUNT
IBM - 853.014 SHS	140,031.00
IBM - 219 SHS	35,850.00
TOTAL TO SCHEDULE D, LINE 2	175,881.00

MA C	SCHEDULE C - OTHER BUSINESS EXPENSES	STATEMENT	4
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DESCRIPTION	AMOUNT
POSTAGE, RESEARCH HELP	990.
BOOKS, JOURNALS, PERIODICALS	1,711.
TOTAL TO SCHEDULE C, LINE 26	2,701.