

Tax and Credits

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

• All others:
 Single or Married filing separately, \$5,300
 Married filing jointly or Qualifying widow(er), \$12,600
 Head of household, \$9,250

38	Amount from line 37 (adjusted gross income)	38	1,112,217.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input checked="" type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked 2	39a	2
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b	39b	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	109,724.
41	Subtract line 40 from line 38	41	1,002,493.
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 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	1,002,493.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	342,903.
45	Alternative minimum tax. Attach Form 6251	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	342,903.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	342,903.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	17,223.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s) STATEMENT 5	62	8,546.
63	Add lines 56 through 62. This is your total tax	63	368,672.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	112,782.
65	2015 estimated tax payments and amount applied from 2014 return	65	300,000.
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	412,782.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	44,110.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	
b	Routing number <input type="text"/> C Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2016 estimated tax	77	44,110.

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

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 **PROFESSOR** 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

Paid Preparer Use Only

Print/Type preparer's name **SUSAN M. PACHECO, CPA** Preparer's signature Date Check ☐ if self-employed ☐ PIN

Firm's name **VERDOLINO & LOWEY, P.C.** Firm's EIN Phone no. **(508) 543-1720**

Firm's address **124 WASHINGTON ST., SUITE 101
FOXBOROUGH, MA 02035-**

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

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

2015Attachment
Sequence No. **06**

Name(s) shown on tax return

Identifying number

BRUCE H. MANN & ELIZABETH A. WARREN**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 must figure your penalty.
	Yes	
Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210.		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 2015 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	342,903.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	25,769.
3	Refundable credits, including the premium tax credit (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	368,672.
5	Multiply line 4 by 90% (.90)	5	331,805.
6	Withholding taxes. Do not include estimated tax payments (see instructions)	6	112,782.
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	255,890.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	606,822.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	331,805.

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 2014 or 2015, 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).

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

Section A - Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/15	(b) 6/15/15	(c) 9/15/15	(d) 1/15/16
18 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	82,951.	82,951.	82,951.	82,952.
19 Estimated tax paid and tax withheld. For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II. <i>Complete lines 20 through 26 of one column before going to line 20 of the next column.</i>	19	103,196.	103,196.	103,196.	103,194.
20 Enter the amount, if any, from line 26 in the previous column	20		20,245.	40,490.	60,735.
21 Add lines 19 and 20	21		123,441.	143,686.	163,929.
22 Add the amounts on lines 24 and 25 in the previous column	22				
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	103,196.	123,441.	143,686.	163,929.
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		0.	0.	
25 Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26	25				
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	20,245.	40,490.	60,735.	
Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty in the instructions.)					
27 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty. Also include this amount on Form 1040, line 79; Form 1040A, line 51; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II	27				0.

Form 2210 (2015)

**SCHEDULE A
(Form 1040)**

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

Itemized Deductions

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

OMB No. 1545-0074

2015
Attachment
Sequence No. **07**

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

Medical

Caution: Do not include expenses reimbursed or paid by others.

**and
Dental
Expenses**

- 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, 1951, 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):

- a ☒ Income taxes, or
- b ☐ General sales taxes

SEE STATEMENT 6

- 6 Real estate taxes (see instructions) 6
- 7 Personal property taxes 7
- 8 Other taxes. List type and amount ► 8

- 9 Add lines 5 through 8 9

86,981.

19,769.

179.

106,929.

**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**

If you made a
gift and got a
benefit for it,
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 16
- 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

26,865.

26,865.

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► 21

- 22 Tax preparation fees 22

- 23 Other expenses - investment, safe deposit box, etc. List type and amount ► 23

- 24 Add lines 21 through 23 24

- 25 Enter amount from Form 1040, line 38 25

- 26 Multiply line 25 by 2% (.02) 26

- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 27

**Other
Miscellaneous
Deductions**

- 28 Other - from list in instructions. List type and amount ► 28

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 38, over \$154,950?

☐ 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.

☒ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here 30

STMT 7

29 109,724.

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 and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2015
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

GE CAPITAL BANK

GE CAPITAL BANK

HARVARD UNIVERSITY EMPLOYEES CREDIT UNION

SYNCHRONY BANK - 7327

SYNCHRONY BANK - 7335

Amount

11.

1,590.

1,007.

2,349.

470.

2.

401.

598.

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 6,428.

3

4 6,428.

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

Part II
Ordinary Dividends

- 5 List name of payer ▶

Amount

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

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

6

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 2015, 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), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

Yes No

X

- 8 During 2015, 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

527501
09-24-15

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

Schedule B (Form 1040A or 1040) 2015

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

2015Attachment
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,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- 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.

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 2015 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) ☐ 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 8 <input type="checkbox"/>	1	254.
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	254.

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) ► **/ / .****5** Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:**a** Business **b** Commuting **c** Other**6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No**7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No**8a** Do you have evidence to support your deduction? ☐ Yes ☐ No**b** If "Yes," is the evidence written? ☐ Yes ☐ No**LHA** For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040).

Schedule C-EZ (Form 1040) 2015

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2015
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 2015? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2015, check here: ☐ Yes ☒ No

I Did you make any payments in 2015 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	654,521.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	654,521.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	654,521.
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	654,521.

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	Depreciation	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
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	6,934.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	3,035.
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27 a	Other expenses (from line 48)	27a	1,451.
				b	Reserved for future use	27b	

28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	11,420.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	643,101.

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

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.

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 ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

31 **643,101.**

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

Schedule C (Form 1040) 2015

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 2015, 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, AIRPLANE WI-FI	264.
PHOTO FOR BOOK	450.
STAFF EXPENSES	737.
48 Total other expenses. Enter here and on line 27a	48 1,451.

ELIZABETH A. WARREN

SCHEDULE C- 2

528111
04-01-15

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

**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

2015Attachment
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				
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

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				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
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 (111,276)
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 <111,276.>

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

Schedule D (Form 1040) 2015

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	<111,276.>
<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	(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.		

Schedule D (Form 1040) 2015

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

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	2 643,101.
3 Combine lines 1a, 1b, and 2	3 643,101.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a 593,904.
Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	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 593,904.
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	6 593,904.
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 2015	7 118,500.00
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 \$118,500 or more, skip lines 8b through 10, and go to line 11	8a 118,500.
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 17,223.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12 17,223.
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 8,612.

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 \$7,320, or (b) your net farm profits ² were less than \$5,284.	
14 Maximum income for optional methods	14 4,880.00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,880. 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 \$5,284 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.

DOES NOT APPLY

Form **6251****Alternative Minimum Tax - Individuals**

OMB No. 1545-0074

2015Attachment
Sequence No. **32**Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

▶ Attach to Form 1040 or Form 1040NR.

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

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN**Part I Alternative Minimum Taxable Income**

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	1,002,493.
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	0.
3	Taxes from Schedule A (Form 1040), line 9	3	106,929.
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 \$154,950 or less, enter -0-. Otherwise, see instructions	6	-24,070.
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, see instructions	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 \$246,250, see instructions.)	28	1,085,352.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2015, see instructions.) IF your filing status is... AND line 28 is not over... THEN enter on line 29... Single or head of household \$119,200 \$53,600 Married filing jointly or qualifying widow(er) 158,900 83,400 Married filing separately 79,450 41,700 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	1,085,352.
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 64 here. • All others: If line 30 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.	31	300,191.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	300,191.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	342,903.
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 \$185,400 or less (\$92,700 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result	42
43	Enter: <ul style="list-style-type: none"> • \$74,900 if married filing jointly or qualifying widow(er), • \$37,450 if single or married filing separately, or • \$50,200 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; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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: <ul style="list-style-type: none"> • \$413,200 if single • \$232,425 if married filing separately • \$464,850 if married filing jointly or qualifying widow(er) • \$439,000 if head of household 	49
50	Enter the amount from line 45	50
51	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 19 of the Schedule D Tax Worksheet, 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; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51
52	Add line 50 and line 51	52
53	Subtract line 52 from line 49. If zero or less, enter -0-	53
54	Enter the smaller of line 48 or line 53	54
55	Multiply line 54 by 15% (.15)	55
56	Add lines 47 and 54	56
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	
57	Subtract line 56 from line 46	57
58	Multiply line 57 by 20% (.20)	58
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	
59	Add lines 41, 56, and 57	59
60	Subtract line 59 from line 36	60
61	Multiply line 60 by 25% (.25)	61
62	Add lines 42, 55, 58, and 61	62
63	If line 36 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result	63
64	Enter the smaller of line 62 or line 63 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	64

Additional Medicare Tax

OMB No. 1545-0074

2015Attachment
Sequence No. 71

▶ 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/form8959.

Name(s) shown on return

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	593,046.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	593,046.	
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 zero or less, enter -0-	6		343,046.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7		3,087.

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	593,904.	
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	593,046.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	0.	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		593,904.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13		5,345.

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 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		8,432.
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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	10,551.	
20 Enter the amount from line 1	20	593,046.	
21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	8,599.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		1,952.
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 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		1,952.

**Net Investment Income Tax -
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

OMB No. 1545-2227

2015Attachment
Sequence No. 72▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	6,428.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	3,428.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	423.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	423.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	423.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	12	3,005.
13	Modified adjusted gross income (see instructions)	13	1,112,217.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	862,217.
16	Enter the smaller of line 12 or line 15	16	3,005.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	114.
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

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

Form 8960 (2015)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2015****MASSACHUSETTS**

Name(s) **BRUCE H MANN & ELIZABETH A WARREN** Your social security number or EIN **[REDACTED]**

Part I Investment Income ☐ Section 6013(g) election
☐ Regulations section 1.1411-10(g) election

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	1	6,415.
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2	
3	Annuities from nonqualified plans	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	
c	Combine lines 4a and 4b	4c	0.
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b	
c	Adjustment from disposition of partnership interest or S corporation stock	5c	
d	Combine lines 5a through 5c	5d	
6	Changes in investment income for certain CFCs and PFICs	6	
7	Other modifications to investment income	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	6,415.

Part II State Income Tax Pro-rata for 2015 Income Tax Payments

9	State total income	9	1,176,816.
10	State income tax payments for 2015	10	SEE STATEMENT 11 56,438.
11	2015 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	308.

Part III State Income Tax Pro-rata for 2014 Estimate Payments Made in 2015

12	State estimate payments for 2014	12	8,700.
13	Percent of state income taxes attributable to investment income for 2014	13	.003736
14	2014 state estimate payments attributable to investment income. Line 12 times line 13	14	33.

Part IV State Income Tax Pro-rata for Balance of Prior Years Tax Plus Extension Payments Paid in 2015

15	Balance of prior years tax plus extension payments paid in 2015	15	21,843.
16	Percent of state income taxes attributable to investment income for 2014	16	.003736
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	82.

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	()
19	Percent of state income taxes attributable to investment income for 2014	19	
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	(0)

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	423.
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Form 8960 (2015)

FORM 1040

PERSONAL EXEMPTION WORKSHEET

STATEMENT 1

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 \$4,000 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
YES. CONTINUE
2. MULTIPLY \$4,000 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 8,000.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 1,112,217.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 309,900.
SINGLE \$258,250
MARRIED FILING JOINTLY OR WIDOW(ER) \$309,900
MARRIED FILING SEPARATELY \$154,950
HEAD OF HOUSEHOLD \$284,050
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 42 802,317.
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

SEP DEDUCTION

STATEMENT 2

ELIZABETH A. WARREN

1. PLAN CONTRIBUTION RATE OR SELF-EMPLOYED PERSON'S RATE	.200000
2. NET EARNINGS FROM SCHEDULE C, SCHEDULE F, OR SCHEDULE K-1	643,101.
3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM 1040, LINE 27	8,612.
4. SUBTRACT LINE 3 FROM LINE 2	634,489.
5. MULTIPLY LINE 4 TIMES LINE 1	126,898.
6. MULTIPLY \$265,000 BY YOUR PLAN CONTRIBUTION RATE. ENTER THE RESULT BUT NOT MORE THAN \$53,000	53,000.
7. ENTER THE SMALLER OF LINE 5 OR LINE 6	53,000.
8. CONTRIBUTION DOLLAR LIMIT	53,000.
*IF ANY ELECTIVE DEFERRALS WERE MADE, GO TO LINE 9.	
*OTHERWISE, SKIP LINES 9 THROUGH 18 AND ENTER THE SMALLER OF LINE 7 OR LINE 8 ON LINE 19.	
9. ALLOWABLE ELECTIVE DEFERRALS	
10. SUBTRACT LINE 9 FROM LINE 8	
11. SUBTRACT LINE 9 FROM LINE 4	
12. ENTER ONE-HALF OF LINE 11	
13. ENTER THE SMALLEST OF LINES 7, 10 OR 12	
14. SUBTRACT LINE 13 FROM LINE 4	
15. ENTER THE SMALLER OF LINE 9 OR LINE 14	
*IF CATCH-UP CONTRIBUTIONS WERE MADE, GO TO LINE 16.	
*OTHERWISE, SKIP LINES 16 THROUGH 18.	
16. SUBTRACT LINE 15 FROM LINE 14	
17. CATCH-UP CONTRIBUTION (AGE 50 OR OLDER)	
18. ENTER THE SMALLER OF LINE 16 OR LINE 17	
19. ADD LINES 13, 15 AND 18. ENTER HERE AND ON LINE 28, FORM 1040	53,000.

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	374,952.	85,877.	18,980.		7,347.	7,998.
S UNITED STATES SENATE	152,094.	24,953.	7,458.		7,347.	2,553.
TOTALS	527,046.	110,830.	26,438.		14,694.	10,551.

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT	4
DESCRIPTION		AMOUNT	
T PRESIDENT AND FELLOWS OF HARVARD COLLEGE		85,877.	
S UNITED STATES SENATE		24,953.	
FORM 8959, LINE 24		1,952.	
TOTAL TO FORM 1040, LINE 64		112,782.	

FORM 1040	OTHER TAXES	STATEMENT	5
DESCRIPTION		AMOUNT	
FROM FORM 8959		8,432.	
FROM FORM 8960		114.	
TOTAL TO FORM 1040, LINE 62		8,546.	

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	6
DESCRIPTION		AMOUNT	
PRESIDENT AND FELLOWS OF HARVARD COLLEGE		18,980.	
UNITED STATES SENATE		7,458.	
MASSACHUSETTS 1ST QTR ESTIMATE PAYMENTS		10,000.	
MASSACHUSETTS 2ND QTR ESTIMATE PAYMENTS		10,000.	
MASSACHUSETTS 3RD QTR ESTIMATE PAYMENTS		10,000.	
MASSACHUSETTS PRIOR YEAR ESTIMATE PAYMENTS		8,700.	
MASSACHUSETTS PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS		21,843.	
TOTAL TO SCHEDULE A, LINE 5		86,981.	

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT	7
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.	133,794.	
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.	133,794.	
4.	MULTIPLY LINE 3 BY 80% (.80).	107,035.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	1,112,217.	
6.	ENTER \$309,900 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$284,050 IF HEAD OF HOUSEHOLD; \$258,250 IF SINGLE; OR \$154,950 IF MARRIED FILING SEPARATELY.	309,900.	
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.	802,317.	
8.	MULTIPLY LINE 7 BY 3% (.03).	24,070.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8.	24,070.	
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.	109,724.	

SCHEDULE C-EZ	GROSS RECEIPTS	STATEMENT	8
DESCRIPTION		AMOUNT	
GROSS RECEIPTS		254.	
TOTAL TO SCHEDULE C-EZ, LINE 1		254.	

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT	9
1. ENTER THE AMOUNT FROM FORM 1040, LINE 41		1,002,493.	
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-		1,005,493.	
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.	
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT			
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15			
7. ADD LINES 4 AND 6			
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-			
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		111,276.	
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7			
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	3,000.		
12. ADD LINES 10 AND 11		3,000.	
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		108,276.	

SCHEDULE SE	NON-FARM INCOME	STATEMENT	10
DESCRIPTION	AMOUNT		
CONSULTING, LECTURING, WRITING, INVESTING	643,101.		
TOTAL TO SCHEDULE SE, LINE 2	643,101.		

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT	11
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MASSACHUSETTS

DESCRIPTION	AMOUNT
PRESIDENT AND FELLOWS OF HARVARD COLLEGE	18,980.
UNITED STATES SENATE	7,458.
2015 1ST QTR ESTIMATE PAYMENT	10,000.
2015 2ND QTR ESTIMATE PAYMENT	10,000.
2015 3RD QTR ESTIMATE PAYMENT	10,000.
TOTAL TO STATE FORM 8960, LINE 10	56,438.

2015 Form 1 MA1500111019
Massachusetts Resident Income Tax Return
FOR FULL YEAR RESIDENTS ONLY

For the year January 1-December 31, 2015 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 2014
Fill in if noncustodial parent
Fill in if filing Schedule TDS

Federal adjusted gross income **1112217**

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

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

c. Age 65 or over before 2016: ☒ You + ☒ Spouse =

d. Blindness You + Spouse =

e. 1. Medical/dental 2. Adoption

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

2a 8800
X \$1,000 = 2b
X \$700 = 2c 1400
X \$2,000 = 2d
1 + 2 = 2e
2f 10200
3 527046
4
5 0
6 643355
7
8a
8b
9
10 1170401

3. Wages, salaries, tips

4. Taxable pensions and annuities

5. Mass. bank interest: a. **13** - b. exemption **200**

STMT 1

6. Business/profession or farm income or loss

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

8a. Unemployment

8b. Mass. lottery winnings

9. Other income from Schedule X, line 5

10. TOTAL 5.15% INCOME

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

Your signature

Date

Spouse's signature

Date

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

2015 Form 1, pg. 2 MA1500121019

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 12/31/15, 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 18	► 15	
16.	Total deductions. Add lines 11 through 15	► 16	4000
17.	5.15% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	1166401
18.	Exemption amount	18	10200
19.	5.15% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	1156201
20.	INTEREST AND DIVIDEND INCOME	► 20	6415
21.	TOTAL TAXABLE 5.15% INCOME. Add lines 19 and 20	21	1162616
22.	TAX ON 5.15% 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	59875
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-IS ► Fill in if any excess exemptions were used in calculating lines 20, 23 or 24 ►	► 24	
25.	Credit recapture amount ► BC EOA LIH HR	► 25	
26.	Additional tax on installment sale	► 26	
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28 ►		
28.	TOTAL INCOME TAX. Add lines 22 through 26	28	59875
29.	Limited Income Credit	► 29	
30.	Other credits from Schedule Z, line 15	► 30	
31.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 and 30 from line 28. Not less than "0"	31	59875

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

2015 Form 1, pg. 3 MA1500131019

Massachusetts Resident Income Tax Return

32. Voluntary Contributions

- a. Endangered Wildlife Conservation
- b. Organ Transplant Fund
- c. Massachusetts AIDS Fund
- d. Massachusetts U.S. Olympic Fund
- e. Massachusetts Military Family Relief Fund
- f. Homeless Animal Prevention and Care

▶ 32a
▶ 32b
▶ 32c
▶ 32d
▶ 32e
▶ 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 ▶ - c. Fed. health care penalty ▶

34

35. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 31 through 34

35

59875

36. Massachusetts income tax withheld

▶ 36

26438

37. 2014 overpayment applied to your 2015 estimated tax

▶ 37

38. 2015 Massachusetts estimated tax payments

▶ 38

40000

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

66438

44. Overpayment. Subtract line 35 from line 43

▶ 44

6563

45. Amount of overpayment you want applied to your 2016 estimated tax

▶ 45

6563

46. Refund. Subtract line 45 from line 44. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204

▶ 46

0

Direct deposit of refund. Type of 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. ▶

EX enclose
Form M-2210

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

2015 Schedule B MA1501011019

BRUCE

H MANN

Part 1. Interest and Dividend Income

1. Total interest income	1	6428
2. Total ordinary dividends	2	
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	6428
5. Total interest from Massachusetts banks	5	13
6. Other interest and dividends to be excluded	6	
7. Subtotal	7	6415
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	6415

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

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

2015 Schedule B, pg. 2
MA1501021019

21. Available short-term losses	21
22. Short-term losses applied against long-term gains	22
23. Short-term losses available for carryover in 2016	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	6415
30. Short-term losses applied against interest and dividends	30	
31. Subtotal interest and dividends	31	6415
32. Long-term losses applied against interest and dividends	32	
33. Adjusted interest and dividends	33	6415
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	6415
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	6415
38. Interest and dividends taxable at 5.15%	▶ 38	6415
39. Taxable 12% capital gains	▶ 39	0
40. Available short-term losses for carryover in 2016	40	

2015 Schedule C MA1501111019
Massachusetts Profit or Loss From Business

BRUCE H MANN
BRUCE H. MANN
CONSULTING, LECTURING, WRITING, INVESTI 541990
CAMBRIDGE MA 02138

Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) No. of employees
Did you materially participate in the operation of this business during 2015? Yes ☒ No
Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2015? 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	254		
b. Returns and allowances		a - b = 1	254
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	254
4. Other income		4	
5. Total income. Add line 3 and line 4		5	254
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	

2015 Schedule C, pg. 2
MA1501121019

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?			32
Yes <input checked="" type="checkbox"/> No. 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," encl. 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

2015 Schedule C MA1501111019
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 2015? Yes ☒ No
Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2015? 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	654521		
b. Returns and allowances		a - b = 1	654521
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1.		3	654521
4. Other income		4	
5. Total income. Add line 3 and line 4		5	654521
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	

2015 Schedule C, pg. 2

MA1501121019

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	6934
23. a. Total meals and entertainment	6069			
b. Enter 50% of 23a subject to limitations	3034		a - b = 23	3035
24. Utilities			24	
25. Wages			25	
26. Other expenses	SEE STATEMENT 2		26	1451
27. Total expenses. Add lines 6 through 26			27	11420
28. Tentative profit or loss. Subtract line 27 from line 5			28	643101
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	643101
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. 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," encl. 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

2015 Schedule HC MA1502911019

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

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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 1112217

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 2015, you turned 18, you were a part-year resident or a taxpayer was deceased.

▶ 3a You: ☒ Full-year MCC Part-year MCC No MCC/None
▶ 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 2015, 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, including ConnectorCare (complete line(s) 4f and/or 4g below)	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> 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, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Other wise, 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 2015, 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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2015 Schedule HC, pg. 2

Uninsured for All or Part of 2015

6. Was your income in 2015 at or below 150% of the federal poverty level?

► 6 Yes No

If you answer Yes, you are not subject to a penalty in 2015. 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 2015, 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 2015. 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 2015, 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 2015. 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 that cause you to object to substantially all forms of treatment covered by health insurance?

► 8a You Yes No

Spouse Yes No

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

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2015 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 Massachusetts Health Connector for the 2015 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.

2015 Schedule HC, pg. 3

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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 2015 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 2015 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 Massachusetts Health Connector. 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 Massachusetts Health Connector 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 Massachusetts Health Connector 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 Massachusetts Health Connector 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 Massachusetts Health Connector for purposes of deciding this appeal.

APRIL 24, 2018

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

2015
 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

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Exceptions to the Underpayment Penalty

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

- ☐ Your 2015 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, 2016.
☐ You were a resident of Massachusetts for 12 months and not liable for taxes during 2014.
☐ Your estimated payments and withholding equal or exceed your 2014 tax (where taxable year was 12 months and a return was filed).

Part 1. Required Annual Payment

1	2015 tax (from Form 1, line 28; Form 1-NR/PY, line 32; or Form 3M)	1	59,875.
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	59,875.
4	Enter 80% of line 3 or 66 2/3% of line 3 if you are a qualified farmer or fisherman	4	47,900.
5	Enter 2014 tax liability after credits (from 2014 return)	5	82,998.
6	Enter the smaller of line 4 or line 5	6	47,900.

Part 2. Figuring Your Underpayment

		Installment due dates			
		a. April 15, 2015	b. June 15, 2015	c. September 15, 2015	d. January 15, 2016
7	Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	11,975.	11,975.	11,975.	11,975.
8	Estimated taxes paid and taxes withheld for each installment	16,610.	16,610.	16,610.	16,608.
9	Overpayment of previous installment		4,635.	9,270.	13,905.
10	Total. Add lines 8 and 9	16,610.	21,245.	25,880.	30,513.
11	Overpayment. Subtract line 7 from line 10	4,635.	9,270.	13,905.	18,538.
12	Underpayment. Subtract line 10 from line 7				

Part 3. Figuring Your Underpayment Penalty

13	Enter the date you paid the amount in line 12 or the 15th day of the 4th 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 4/15/15 and before 7/1/15	15			
16	Number of days in line 14 after 6/30/15 and before 10/1/15	16			
17	Number of days in line 14 after 9/30/15 and before 1/1/16	17			
18	Number of days in line 14 after 12/31/15 and before 4/15/16	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.

2015 Schedule INC MA15INC11019

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2015-01-01 to 2015-12-31

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	18980	374952	15345		W2
53 6002558	7458	152094		9900	W2

TOTALS	26438	527046	15345	9900	
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MA 1/1-NR/PY INTEREST INCOME FROM MASSACHUSETTS BANKS		STATEMENT	1
DESCRIPTION		AMOUNT	
BANK OF AMERICA		11.	
HARVARD UNIVERSITY EMPLOYEES CREDIT UNION		2.	
TOTAL TO FORM 1, LINE 5 OR FORM 1-NR/PY, LINE 7		13.	

MA C SCHEDULE C - OTHER BUSINESS EXPENSES		STATEMENT	2
DESCRIPTION		AMOUNT	
POSTAGE, AIRPLANE WI-FI		264.	
PHOTO FOR BOOK		450.	
STAFF EXPENSES		737.	
TOTAL TO SCHEDULE C, LINE 26		1,451.	