

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning

2016, ending

20

See separate instructions.

Your first name and initial

BRUCE H.

Last name

MANN

Your social security number

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

ELIZABETH A.

Last name

WARREN

Spouse's social security number

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

Apt. no.

▲ Make sure the 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

☒ You ☒ Spouse

Filing Status

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

and full name here. ▶

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

Check only one box.

Exemptions

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

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

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

Boxes checked on 6a and 6b

2

No. of children on 6c who:

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

Dependents on 6c not entered above

Add numbers on lines above ▶

2

d Total number of exemptions claimed

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

Income

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

STMT 6

7 536,809.

8a Taxable interest. Attach Schedule B if required

8a 5,020.

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

8b

9a Ordinary dividends. Attach Schedule B if required

9a 464.

b Qualified dividends

9b

359.

STMT 5

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

STMT 1 STMT 3

10 5,575.

11 Alimony received

11

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

12 217,917.

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

13 -3,000.

14 Other gains or (losses). Attach Form 4797

14

15a IRA distributions

15a

b Taxable amount

15b

16a Pensions and annuities

16a

b Taxable amount

16b

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

17

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 ▶

22 762,785.

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

2,918.

28 Self-employed SEP, SIMPLE, and qualified plans

28

42,993.

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 45,911.

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

37 716,874.

Tax and Credits

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

• All others:
 Single or Married filing separately, \$6,300
 Married filing jointly or Qualifying widow(er), \$12,600
 Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	716,874.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input checked="" type="checkbox"/> Spouse was born before January 2, 1952, <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 39b	39b	
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	91,365.
41	Subtract line 40 from line 38	41	625,509.
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 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	625,509.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	193,298.
45	Alternative minimum tax. Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	193,298.
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	193,298.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	5,835.
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 checked="" type="checkbox"/> Inst.; enter code(s) STATEMENT 10	62	5,094.
63	Add lines 56 through 62. This is your total tax	63	204,227.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	115,740.
65	2016 estimated tax payments and amount applied from 2015 return	65	130,000.
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 STMT 8	71	20.
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	245,760.

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	41,533.
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 d Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	41,533.

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: **KEITH D. LOWEY, 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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
KEITH D. LOWEY, CPA		PROFESSOR	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here
		US SENATOR	

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
KEITH D. LOWEY, CPA				
Firm's name	Firm's EIN	Phone no.		
VERDOLINO & LOWEY, P.C.		(508) 543-1720		
124 WASHINGTON ST., SUITE 101				
Firm's address: 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.

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	Don't file Form 2210. You don't owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You don't owe a penalty. Don't 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		
Don't file Form 2210. You aren't 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 don't file Form 2210 .		
	No	You aren't 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 .
	Yes	You must figure your penalty.

Part I Required Annual Payment

1	Enter your 2016 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	193,298.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	10,904.
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 don't owe a penalty. Don't file Form 2210	4	204,202.
5	Multiply line 4 by 90% (0.90)	5	183,782.
6	Withholding taxes. Don't include estimated tax payments (see instructions)	6	115,760.
7	Subtract line 6 from line 4. If less than \$1,000, stop; you don't owe a penalty. Don't file Form 2210	7	88,442.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	405,539.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	183,782.

Next: Is line 9 more than line 6?

- ☐ No. You don't owe a penalty. Don't file Form 2210 unless box E below applies.
- ☒ Yes. You may owe a penalty, but **don't 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 aren't 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, don't 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 aren't 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 2015 or 2016, 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 **aren't** 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) 4/15/16	(b) 6/15/16	(c) 9/15/16	(d) 1/15/17
18	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column.	45,946.	45,946.	45,946.	45,944.
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 don't owe a penalty. Don't 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>	73,050.	49,830.	61,440.	61,440.
20	Enter the amount, if any, from line 26 in the previous column.		27,104.	30,988.	46,482.
21	Add lines 19 and 20.		76,934.	92,428.	107,922.
22	Add the amounts on lines 24 and 25 in the previous column.				
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19.	73,050.	76,934.	92,428.	107,922.
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-.		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.				
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.	27,104.	30,988.	46,482.	
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. Don't file Form 2210 unless you checked a box in Part II.				0.

Form 2210 (2016)

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

2016
Attachment
Sequence No. **07**

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38 2		
3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) 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	48,739.
	a <input checked="" type="checkbox"/> Income taxes, or SEE STATEMENT 12		
	b <input type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	20,542.
7	Personal property taxes	7	71.
8	Other taxes. List type and amount	8	
9	Add lines 5 through 8	9	69,352.
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	34,180.
	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	34,180.
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% (0.02)	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	
	29 Is Form 1040, line 38, over \$155,650?		
	<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.		
Total Itemized Deductions:	<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	STMT 13	91,365.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		

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

2016
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
SYNCHRONY BANK - 7327
SYNCHRONY BANK - 7335

Amount

10.
1,066.
2,156.
477.
1,311.

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 5,020.
3
4 5,020.

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

Part II

Ordinary Dividends

5 List name of payer ▶
VANGUARD FEDL MONEY MKT
VANGUARD 500 IDX ADML

Amount

105.
359.

5

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

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

6 464.

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 2016, 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
8 During 2016, 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

Yes	No
	X
	X

Interest and Dividend Summary

Name: BRUCE H. MANN & ELIZABETH A. WARREN

FEIN/SSN:

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends	Capital Gain Distributions	Federal Income Tax Withheld	State Tax Withheld	Foreign Tax Paid
BANK OF AMERICA	10.										
CAPITAL ONE NATIONAL ASSOCIATION	1,066.										
FIRST NATIONAL BANK OF OMAHA	2,156.										
SYNCHRONY BANK - 7327	477.										
SYNCHRONY BANK - 7335	1,311.										
VANGUARD FEDL MONEY MKT						105.					
VANGUARD 500 IDX ADML						359.	359.				
TOTALS	5,020.					464.	359.				

**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

2016
Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

BRUCE H. MANN

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 2016 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 1 <input type="checkbox"/>	1	33.
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	33.

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 2016, 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) 2016

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

2016

Attachment
Sequence No. 09

Name of proprietor

ELIZABETH A. WARREN

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.

Social security number (SSN)

B Enter code from instructions

► **541990**

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 2016? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2016, check here ☐

I Did you make any payments in 2016 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	223,687.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	223,687.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	223,687.
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	223,687.

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		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	4,146.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	1,603.
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	5,803.	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	217,884.	27 a	Other expenses (from line 48)	27a	54.
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	217,884.				
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) 2016

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 2016, 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
47a	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	29.
STAFF GIFT	25.
48 Total other expenses. Enter here and on line 27a	54.

2016 DEPRECIATION AND AMORTIZATION REPORT

ELIZABETH A. WARREN

SCHEDULE C- 2

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	PRINTER	01/15/13	200DB	5.00	HY	17	154.		154.		0.			0.	0.
	TOTAL SCH C DEPRECIATION						154.		154.		0.			0.	0.

**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

2016

Attachment
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 (108,276)
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 <108,276.>

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

Schedule D (Form 1040) 2016

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	<108,276.>
<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). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't 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) <div style="text-align: right; margin-right: 50px;">SEE STATEMENT 15</div> Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000.)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2016

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)	
1b	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	
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 16	217,884.
3	Combine lines 1a, 1b, and 2	217,884.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). 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.	201,216.
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	
4c	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	201,216.
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	
5b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	
6	Add lines 4c and 5b	201,216.
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 2016	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	118,820.
8b	Unreported tips subject to social security tax (from Form 4137, line 10)	
8c	Wages subject to social security tax (from Form 8919, line 10)	
8d	Add lines 8a, 8b, and 8c	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	
11	Multiply line 6 by 2.9% (0.029)	5,835.
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	5,835.
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	2,918.

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 \$7,560, or (b) your net farm profits ² were less than \$5,457.		
14	Maximum income for optional methods	5,040.00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,040. Also include this amount on line 4b above	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,457 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	
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	

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.

Additional Medicare Tax**2016**Department 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/form8959.Attachment
Sequence No. 71

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	602,750.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	602,750.	
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		352,750.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		3,175.

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	201,216.	
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	602,750.	
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		201,216.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		1,811.

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% (0.009). 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		4,986.
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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	10,777.	
20 Enter the amount from line 1	20	602,750.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	8,740.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		2,037.
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		2,037.

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

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.**2016**Attachment
Sequence No. 72

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	5,020.
2	Ordinary dividends (see instructions)	2	464.
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	30.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	2,514.

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	331.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	331.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	331.

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	2,183.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	716,874.
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	466,874.
16	Enter the smaller of line 12 or line 15	16	2,183.
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	83.
Estates and Trusts:			
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 (2016)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2016****MASSACHUSETTS**

Name(s)

BRUCE H MANN & ELIZABETH A WARREN

Your social security number or EIN

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	4,948.
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2	464.
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	5,412.

Part II State Income Tax Pro-ration for 2016 Income Tax Payments

9	State total income	9	760,138.
10	State income tax payments for 2016	10	39,407.
11	2016 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	281.

Part III State Income Tax Pro-ration for 2015 Estimate Payments Made in 2016

12	State estimate payments for 2015	12	10,000.
13	Percent of state income taxes attributable to investment income for 2015	13	.005451
14	2015 state estimate payments attributable to investment income. Line 12 times line 13	14	55.

Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2016

15	Balance of prior years tax plus extension payments paid in 2016	15	0.
16	Percent of state income taxes attributable to investment income for 2015	16	
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	0.

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	(988.)
19	Percent of state income taxes attributable to investment income for 2015	19	.005451
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	(5.)

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	331.
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Form 8960 (2016)

FORM 1040	STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	1
	2015	2014	2013	
	MASSACHUSETTS			
GROSS STATE/LOCAL INC TAX REFUNDS	6,563.			
LESS: TAX PAID IN FOLLOWING YEAR	988.			
NET TAX REFUNDS MASSACHUSETTS	5,575.			
TOTAL NET TAX REFUNDS	5,575.			

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 \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
YES. CONTINUE
2. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 8,100.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 716,874.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 311,300.
SINGLE \$259,400
MARRIED FILING JOINTLY OR WIDOW(ER) \$311,300
MARRIED FILING SEPARATELY \$155,650
HEAD OF HOUSEHOLD \$285,350
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 42 405,574.
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		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	3
		2015	2014	2013
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		5,575.		
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION				
1	NET REFUNDS FOR RECALCULATION	5,575.		
2	TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	133,794.		
3	DEDUCTION NOT SUBJ TO PHASEOUT			
4	NET REFUNDS FROM LINE 1	5,575.		
5	LINE 2 MINUS LINES 3 AND 4	128,219.		
6	MULT LN 5 BY APPL SEC. 68 PCT	102,575.		
7	PRIOR YEAR AGI	1,112,217.		
8	ITEM. DED. PHASEOUT THRESHOLD	309,900.		
9	SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	802,317.		
10	MULT LN 9 BY APPL SEC. 68 PCT	24,070.		
11	ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)	104,149.		
12	ITEM DED. NOT SUBJ TO PHASEOUT			
13A	TOTAL ADJ. ITEMIZED DEDUCTIONS	104,149.		
13B	PRIOR YR. STD. DED. AVAILABLE	15,100.		
14	PRIOR YR. ALLOWABLE ITEM. DED.	109,724.		
15	SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14	5,575.		
16	TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)	5,575.		
17	ALLOWABLE PRIOR YR. ITEM. DED.	109,724.		
18	PRIOR YEAR STD. DED. AVAILABLE	15,100.		
19	SUBTRACT LINE 18 FROM LINE 17	94,624.		
20	LESSER OF LINE 16 OR LINE 19	5,575.		
21	PRIOR YEAR TAXABLE INCOME	1,002,493.		
22	AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21			5,575.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2013				
TOTAL TO FORM 1040, LINE 10				5,575.

FORM 1040

SEP DEDUCTION

STATEMENT 4

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	217,884.
3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM 1040, LINE 27	2,918.
4. SUBTRACT LINE 3 FROM LINE 2	214,966.
5. MULTIPLY LINE 4 TIMES LINE 1	42,993.
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	42,993.
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	42,993.

FORM 1040 REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 5

	2015	STATE REFUND	AMOUNT SUBTRACTED FROM TAXABLE REFUND
STATE TAX PAID IN FOLLOW YEAR	MASSACHUSETTS 10,000.		
TOTAL STATE TAX PAID 2015	66,438.	6,563. =	988.

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 6

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	384,396.	88,808.	19,278.		7,347.	8,220.
S UNITED STATES SENATE	152,093.	24,895.	7,379.		7,347.	2,552.
S PRESIDENT AND FELLOWS OF HARVARD COLLEGE	320.					
TOTALS	536,809.	113,703.	26,657.		14,694.	10,772.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 7

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
VANGUARD 500 IDX ADML	359.	359.
TOTAL INCLUDED IN FORM 1040, LINE 9B		359.

FORM 1040	EXCESS SOCIAL SECURITY TAX WORKSHEET	STATEMENT	8
-----------	--------------------------------------	-----------	---

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$7,347.00 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	7,347.	7,347.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 62.		20.
3. ADD LINES 1 AND 2	7,347.	7,367.
4. SOCIAL SECURITY TAX LIMIT	7,347.	7,347.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 71.	0.	20.

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT	9
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T S DESCRIPTION	AMOUNT
T PRESIDENT AND FELLOWS OF HARVARD COLLEGE	88,808.
S UNITED STATES SENATE	24,895.
FORM 8959, LINE 24	2,037.
TOTAL TO FORM 1040, LINE 64	115,740.

FORM 1040	OTHER TAXES	STATEMENT	10
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DESCRIPTION	AMOUNT
UT - UNCOLLECTED TAX	25.
FROM FORM 8959	4,986.
FROM FORM 8960	83.
TOTAL TO FORM 1040, LINE 62	5,094.

FORM 1040

CURRENT YEAR ESTIMATES AND
AMOUNT APPLIED FROM PREVIOUS YEAR

STATEMENT 11

DESCRIPTION

AMOUNT

2ND QTR ESTIMATE PAYMENT - JOINT	20,890.
3RD QTR ESTIMATE PAYMENT - JOINT	32,500.
4TH QTR ESTIMATE PAYMENT - JOINT	32,500.
PRIOR YEAR OVERPAYMENT APPLIED - JOINT	44,110.
TOTAL TO FORM 1040, LINE 65	130,000.

SCHEDULE A

STATE AND LOCAL INCOME TAXES

STATEMENT 12

DESCRIPTION

AMOUNT

PRESIDENT AND FELLOWS OF HARVARD COLLEGE	19,278.
UNITED STATES SENATE	7,379.
2013 ADDITIONAL MA STATE TAXES PAID	320.
MASSACHUSETTS 2ND QTR ESTIMATE PAYMENTS	1,937.
MASSACHUSETTS 3RD QTR ESTIMATE PAYMENTS	4,250.
MASSACHUSETTS PRIOR YEAR OVERPAYMENT APPLIED	6,563.
MASSACHUSETTS PRIOR YEAR ESTIMATE PAYMENTS	10,000.
REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS	-988.
TOTAL TO SCHEDULE A, LINE 5	48,739.

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT 13
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.	103,532.
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.	103,532.
4.	MULTIPLY LINE 3 BY 80% (.80).	82,826.
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	716,874.
6.	ENTER \$311,300 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$285,350 IF HEAD OF HOUSEHOLD; \$259,400 IF SINGLE; OR \$155,650 IF MARRIED FILING SEPARATELY.	311,300.
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.	405,574.
8.	MULTIPLY LINE 7 BY 3% (.03).	12,167.
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8.	12,167.
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.	91,365.

SCHEDULE C-EZ	GROSS RECEIPTS	STATEMENT 14
DESCRIPTION		AMOUNT
GROSS RECEIPTS		33.
TOTAL TO SCHEDULE C-EZ, LINE 1		33.

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 15
1. ENTER THE AMOUNT FROM FORM 1040, LINE 41		625,509.
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-		628,509.
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		108,276.
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-		105,276.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 16
DESCRIPTION		AMOUNT
CONSULTING, LECTURING, WRITING, INVESTING		217,884.
TOTAL TO SCHEDULE SE, LINE 2		217,884.

FORM 8960	OTHER MODIFICATIONS TO INVESTMENT INCOME	STATEMENT 17
AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR MA		30.
AMOUNT TO FORM 8960, LINE 7		30.

FORM 8960

STATE INCOME TAX PAYMENTS

STATEMENT 18

MASSACHUSETTS

DESCRIPTION

AMOUNT

PRESIDENT AND FELLOWS OF HARVARD COLLEGE
UNITED STATES SENATE
PRIOR YEAR OVERPAYMENT APPLIED
2016 2ND QTR ESTIMATE PAYMENT
2016 3RD QTR ESTIMATE PAYMENT

19,278.
7,379.
6,563.
1,937.
4,250.

TOTAL TO STATE FORM 8960, LINE 10

39,407.

2016 DEPRECIATION AND AMORTIZATION REPORT
 - CURRENT YEAR FEDERAL - BRUCE H. MANN & ELIZABETH A. WARREN

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	PRINTER	01/15/13	200DB	5.00	17	154.		154.	0.			0.
	TOTAL SCH C DEPRECIATION					154.		154.	0.			0.

2016 Form 1
MA16001011019

Massachusetts Resident Income Tax Return
FOR FULL-YEAR RESIDENTS ONLY

For the year January 1-December 31, 2016 or other taxable

Year beginning

Ending

BRUCE
ELIZABETH

H MANN
A WARREN

CAMBRIDGE

MA 02138

File in if: ☒ Original return ☐ Amended return ☐ Amended return due to federal change

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

a. Total federal income **762785**
b. Federal adjusted gross income **716874**

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)

Apt. no.

☒ \$1 You ☒ \$1 Spouse TOTAL **2**

☐ You ☐ Spouse

☐ You ☐ Spouse

☐ You ☐ Spouse

☐ Name/address changed since 2015

☐ Fill in if noncustodial parent

☐ Fill in if filing Schedule TDS

2. Exemptions

a. Personal exemptions

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

c. Age 65 or over before 2017 ☒ 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

3. Wages, salaries, tips

4. Taxable pensions and annuities

5. Mass. bank interest: a. **10** -- 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

2a **8800**

X \$1,000 = 2b

X \$700 = 2c **1400**

X \$2,200 = 2d

1 + 2 = 2e

2f **10200**

3 **536809**

4

= 5 **0**

6 **217917**

7

8a

8b

9

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

KEITH

D LOWEY, CPA

Paid preparer's signature

Paid preparer's phone

508 543 1720

Paid preparer's EIN

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

657001 02-18-17

APRIL 25, 2018

12:27:45

2016 Form 1, pg. 2

MA16001021019

Massachusetts Resident Income Tax Return

10. TOTAL 5.1% INCOME	10	754726
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 12/31/16, 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. 5.1% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	750726
18. Exemption amount	18	10200
19. 5.1% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	740526
20. INTEREST AND DIVIDEND INCOME	▶ 20	5412
21. TOTAL TAXABLE 5.1% INCOME. Add lines 19 and 20	21	745938
22. TAX ON 5.1% 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	38043
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 (from Credit Recapture Schedule)	▶ 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	38043
29. Limited Income Credit	▶ 29	
30. Income tax paid to another state or jurisdiction	▶ 30	
31. Other credits from Credit Manager Schedule	▶ 31	
32. INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"	32	38043

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

2016 Form 1, pg. 3

MA16001031019

Massachusetts Resident Income Tax Return

33. 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

Total. Add lines 33a through 33f

▶ 33a
▶ 33b
▶ 33c
▶ 33d
▶ 33e
▶ 33f

34. Use tax due on Internet, mail order and other out-of-state purchases

▶ 34

35. Health care penalty a. You ▶ + b. Spouse ▶ - c. Fed. health care penalty ▶

▶ 35

36. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 35

▶ 36

38043

37. Massachusetts income tax withheld

▶ 37

26657

38. 2015 overpayment applied to your 2016 estimated tax

▶ 38

6563

39. 2016 Massachusetts estimated tax payments

▶ 39

10437

40. Payments made with extension

▶ 40

41. Earned Income Credit. a. Number of qualifying children ▶ Amount from U.S. return ▶

x .23 = ▶ 41

42. Senior Circuit Breaker Credit

▶ 42

43. Other Refundable Credits

▶ 43

44. TOTAL. Add lines 37 through 43

▶ 44

43657

45. Overpayment. Subtract line 36 from line 44

▶ 45

5614

46. Amount of overpayment you want applied to your 2017 estimated tax

▶ 46

5614

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

▶ 47

0

Direct deposit of refund. Type of account ▶ checking
savings

RTN # ▶ account # ▶

48. Tax due. Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7002, Boston, MA 02204

▶ 48

Interest ▶ Penalty ▶ M-2210 amt. ▶

▶ EX enclosure
Form M-2210

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

2016 Schedule B
MA16010011019

BRUCE

H MANN

MA16010011019

Part 1. Interest and Dividend Income

1. Total interest income	1	5020
2. Total ordinary dividends	2	464
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	5484
5. Total interest from Massachusetts banks	5	10
6. Other interest and dividends to be excluded	6	62
7. Subtotal	7	5412
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	5412

SEE STATEMENT 2

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

2016 Schedule B, pg. 2

MA16010021019

21. Available short-term losses	21
22. Short-term losses applied against long-term gains	22
23. Short-term losses available for carryover in 2017	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	5412
30. Short-term losses applied against interest and dividends	30	
31. Subtotal interest and dividends	31	5412
32. Long-term losses applied against interest and dividends	32	
33. Adjusted interest and dividends	33	5412
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	5412
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	5412
38. Interest and dividends taxable at 5.1%	▶ 38	5412
39. Taxable 12% capital gains	▶ 39	0
40. Available short-term losses for carryover in 2017	40	

2016 Schedule C

MA16011011019

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 2016? Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2016? 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	33		
b. Returns and allowances		a - b = 1	33
2. Cost of goods sold and/or operations		2	
3. Gross profit: Subtract line 2 from line 1		3	33
4. Other income		4	
5. Total income. Add line 3 and line 4		5	33
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	

2016 Schedule C, pg. 2

MA16011021019

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?			33
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," encl. explanation	Yes	No			
1. Inventory at beginning of year				1	
2. a. Purchases					
				b. Items withdrawn for personal use	a - b =
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	

657022 11-20-16

APRIL 25, 2018

12:27:45

2016 Schedule C

MA16011011019

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 2016? Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2016? 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	223687		
b. Returns and allowances		a - b = 1	223687
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	223687
4. Other income		4	
5. Total income. Add line 3 and line 4		5	223687
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	

2016 Schedule C, pg. 2

MA16011021019

18. Rent or lease	a. vehicles, machinery and equipment		a + b =	18	
	b. other business property			19	
19. Repairs and maintenance				19	
20. Supplies				20	
21. Taxes and licenses				21	
22. Travel				22	4146
23. a. Total meals and entertainment	3205				
b. Enter 50% of 23a subject to limitations	1602		a - b =	23	1603
24. Utilities				24	
25. Wages				25	
26. Other expenses	SEE STATEMENT 3			26	54
27. Total expenses. Add lines 6 through 26				27	5803
28. Tentative profit or loss. Subtract line 27 from line 5				28	217884
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	217884
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					
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

2016 Schedule HC
MA16029011019

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

716874

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, 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 2016, 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 2016, 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)

☒ You ☒ Spouse

4b. MassHealth. 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 ConnectorCare, 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 2016, 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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2016 Schedule HC, pg. 2

Uninsured for All or Part of 2016

6. Was your income in 2016 at or below 150% of the federal poverty level?

► 6 Yes No

If you answer Yes, you are not subject to a penalty in 2016. 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 2016, 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 2016. 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 2016, 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 2016. 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 2016 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 2016 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.

2016 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 2016 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 2016 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 25, 2018

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2016 Form M-2210

MA16653011019

Underpayment of Massachusetts Estimated
Income Tax

BRUCE H MANN & ELIZABETH A WARREN

Type of return filed (fill in one only): ☒ Form 1 ☐ Form 1-NR/PY**Part 1. Required annual payment**

1. 2016 tax	1	38043
2. Total credits	2	
3. Balance	3	38043
4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman	4	30434
5. Enter 2016 tax liability after credits	5	59875
6. Enter the smaller of line 4 or line 5	6	30434

Part 2. Figuring your underpayment

		Installment due dates			
		a. April 15, 2016	b. June 15, 2016	c. Sept. 15, 2016	d. Jan. 15, 2017
7. Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	7	7609	7609	7609	7607
8. Estimated taxes paid and taxes withheld for each installment	8	13227	8601	10914	10915
9. Overpayment of previous installments	9		5618	6610	9915
10. Total	10	13227	14219	17524	20830
11. Overpayment	11	5618	6610	9915	13223
12. Underpayment	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 month after the close of the taxable year, whichever is earlier 13
14. Number of days from the due date of installment to the date shown in line 13 14
15. Number of days in line 14 after 4/15/16 and before 7/1/16 15
16. Number of days in line 14 after 6/30/16 and before 10/1/16 16
17. Number of days in line 14 after 9/30/16 and before 1/1/17 17
18. Number of days in line 14 after 12/31/16 and before 4/15/17 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 5% 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

2016 Schedule INC
MA16INC011019

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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	19278	384396	15567		W2
53 6002558	7379	152093		9899	W2
04 2103580		320			W2

TOTALS

26657

536809

15567

9899

MA 1/1-NR/PY	INTEREST INCOME FROM MASSACHUSETTS BANKS	STATEMENT	1
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DESCRIPTION	AMOUNT
BANK OF AMERICA	10.
TOTAL TO FORM 1, LINE 5 OR FORM 1-NR/PY, LINE 7	10.

MA B	OTHER DIVIDEND AND INTEREST INCOME TO BE EXCLUDED	STATEMENT	2
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DESCRIPTION	AMOUNT
U.S. INTEREST	62.
TOTAL TO SCHEDULE B, LINE 6	62.

MA C	SCHEDULE C - OTHER BUSINESS EXPENSES	STATEMENT	3
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DESCRIPTION	AMOUNT
POSTAGE, AIRPLANE WI-FI	29.
STAFF GIFT	25.
TOTAL TO SCHEDULE C, LINE 26	54.