

Form **1040** Department of the Treasury — Internal Revenue Service **U.S. Individual Income Tax Return 2008** (99) IRS Use Only — Do not write or staple in this space.

**Label**  
(See instructions.)

Use the  
IRS label.  
Otherwise,  
please print  
or type.

Presidential  
Election  
Campaign

For the year Jan 1 - Dec 31, 2008, or other tax year beginning 2008, ending 20		OMB No. 1545-0074
Your first name <b>Bruce</b>	Last name <b>H Mann</b>	Your social security number [REDACTED]
If a joint return, spouse's first name <b>Elizabeth</b>	Last name <b>A Warren</b>	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions.		Apartment no.
City, town or post office. If you have a foreign address, see instructions.		State ZIP code
<b>Cambridge MA 02138</b>		You must enter your social security number(s) above.
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions).		Checking a box below will not change your tax or refund.
		<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse

**Filing Status**

Check only  
one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

**Exemptions**

If more than  
four dependents,  
see instructions.

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

**Income**

Attach Form(s)  
W-2 here. Also  
attach Forms  
W-2G and 1099-R  
if tax was withheld.

If you did not  
get a W-2,  
see instructions.

Enclose, but do  
not attach, any  
payment. Also,  
please use  
Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	688,974.
8a Taxable interest. Attach Schedule B if required	8a	10,011.
b Tax-exempt interest. Do not include on line 8a.	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	2,440.
b Qualified dividends (see instrs)	9b	2,397.
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	231,855.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here	13	-3,000.
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (see instrs)	15b	
16a Pensions and annuities	16a	
b Taxable amount (see instrs)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	741.
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount (see instrs)	20b	
21 Other income	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income.	22	831,021.

**Adjusted  
Gross  
Income**

23 Educator expenses (see instructions)	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 One-half of self-employment tax. Attach Schedule SE	27	1,767.
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b: Recipient's SSN	31a	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Tuition and fees deduction. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 - 31a and 32 - 35	36	1,767.
37 Subtract line 36 from line 22. This is your adjusted gross income.	37	829,254.

**Tax and Credits****Standard Deduction for —**

• People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widower, \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	829,254.
39a	Check if: <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here <input type="checkbox"/> 39b		
	c Check if standard deduction includes real estate taxes or disaster loss (see instructions) <input type="checkbox"/> 39c		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	69,485.
41	Subtract line 40 from line 38	41	759,769.
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see instructions. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	4,666.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	755,103.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	235,382.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	235,382.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see instructions). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	235,382.
57	Self-employment tax. Attach Schedule SE	57	3,533.
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	
60	Additional taxes: a <input type="checkbox"/> AEC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56-60. This is your total tax	61	238,915.

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	157,199.
63	2008 estimated tax payments and amount applied from 2007 return	63	66,312.
64a	Earned income credit (EIC)	64a	
	b Nontaxable combat pay election <input type="checkbox"/> 64b		
65	Excess social security and tier 1 RRTA tax withheld (see instructions)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see instructions)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8895	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet)	70	0.
71	Add lines 62 through 70. These are your total payments	71	223,511.

**Refund**

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 73a		
	b Routing number <input type="checkbox"/> XXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/> XXXXXXXXXXXXXXXXXX		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	

**Amount You Owe**

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	15,404.
76	Estimated tax penalty (see instructions)	76	

**Third Party Designee**

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

**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	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		EIN
			Phone no.

**SCHEDULE A**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

► Attach to Form 1040.  
► See instructions for Schedule A (Form 1040).

OMB No. 1545-0074

**2008**

Attachment  
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

**Bruce H Mann & Elizabeth A Warren**

<b>Medical and Dental Expenses</b>		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38	2			
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
<b>Taxes You Paid</b>		5 State and local (check only one box):			
		a <input checked="" type="checkbox"/> Income taxes, or			
		b <input type="checkbox"/> General sales taxes		5	39,013.
6 Real estate taxes (see instructions)		6		10,533.	
7 Personal property taxes		7		98.	
8 Other taxes. List type and amount ►		8			
9 Add lines 5 through 8		9			49,644.
<b>Interest You Paid</b>		10 Home mtg interest and points reported to you on Form 1098		10	
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►		11			
12 Points not reported to you on Form 1098. See instrs for spcl rules		12			
13 Qualified mortgage insurance premiums (see instructions)		13			
14 Investment interest. Attach Form 4952 if required. (See instrs.)		14			
15 Add lines 10 through 14		15			
<b>Gifts to Charity</b>		16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs		16	23,961.
17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17		2,573.	
18 Carryover from prior year		18			
19 Add lines 16 through 18		19			26,534.
<b>Casualty and Theft Losses</b>		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
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			
<b>Other Miscellaneous Deductions</b>		28 Other — from list in the instructions. List type and amount ►		28	
<b>Total Itemized Deductions</b>		29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)?		29	69,485.
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.			
30 If you elect to itemize deductions even though they are less than your standard deduction, check here ►					

Itemized Deductions Limited per IRC Sec. 68

Name(s) shown on Form 1040:

Your social security number

Bruce H. Mann &amp; Elizabeth A. Warren

## Schedule B – Interest and Ordinary Dividends

Attachment  
Sequence No. 08Part I  
Interest(See instructions  
for Form 1040,  
line 8a.)Note: If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute statement  
from a brokerage  
firm, list the firm's  
name as the payer  
and enter the total  
interest shown on  
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address.

ING Direct

Bank of America

Harvard University Employees Credit Union

First National Bank of Omaha

Zions First National Bank

Amount

8,577.72

118.69

28.81

136.10

1,150.16

- 2 Add the amounts on line 1.

- 3 Excludable interest on series EE and U.S. savings bonds issued after 1989.
- 
- Attach Form 8815.

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a.

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

Part II  
Ordinary  
Dividends(See  
instructions for  
Form 1040,  
line 9a.)Note: If you  
received a Form  
1099-DIV or  
substitute statement  
from a brokerage  
firm, list the firm's  
name as the payer  
and enter the  
ordinary dividends  
shown on that form.

- 5 List name of payer.

IBM

Dreyfus

Amount

1,937.34

503.02

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

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

Part III  
Foreign  
Accounts  
and  
Trusts(See  
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

- 7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1.

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

- 8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

X

# SCHEDULE C

(Form 1040)

## Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0047

**2008**

Attachment  
Sequence No. 09

Department of the Treasury  
Internal Revenue Service

(99) ▶ Partnerships, joint ventures, etc, generally must file Form 1065 or 1065-B.  
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions for Schedule C (Form 1040).

Name of proprietor

Elizabeth A Warren

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

Consulting/Lecturing/Writing/Investing

B Enter code from instructions

541990

C Business name, if no separate business name, leave blank

D Employer ID number (EIN), if any

E Business address (including suite or room no.)

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

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

G Did you 'materially participate' in the operation of this business during 2008? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2008, check here

### Part I Income

1	Gross receipts or sales. <b>Caution.</b> See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. <input type="checkbox"/>	1	200,766.
2	Returns and allowances	2	
3	Subtract line 2 from line 1.	3	200,766.
4	Cost of goods sold (from line 42 on page 2).	4	
5	Gross profit. Subtract line 4 from line 3.	5	200,766.
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	200,766.

### 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	3,341.	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	10,509.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	2,053.
15	Insurance (other than health)	15	790.	23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc)	16a		a	Travel	24a	29,252.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	6,398.
17	Legal & professional services	17	3,626.	25	Utilities	25	3,084.
28	Total expenses before expenses for business use of home. Add lines 8 through 27.	28	61,872.	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7.	29	138,894.	27	Other expenses (from line 48 on page 2).	27	2,819.
30	Expenses for business use of your home. Attach Form 8829.	30	6,973.				
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	131,921.				

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) \_\_\_\_\_

44 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:  
a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

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

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

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No  
b If "Yes," is the evidence written? ☐ Yes ☐ No

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

Books, papers, professional journals	2,779.
Turbotax	40.
48 Total other expenses. Enter here and on page 1, line 27	2,819.

**SCHEDULE C**  
(Form 1040)

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2008**

Attachment  
Sequence No. 09

Department of the Treasury  
Internal Revenue Service (99)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Name of proprietor

Bruce H Mann

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

Consulting, Lecturing, Writing, Investing

B Enter code from instructions

541990

C Business name, if no separate business name, leave blank

D Employer ID number (EIN), if any

E Business address (including suite or room no.)

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

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

G Did you materially participate in the operation of this business during 2008? If 'No,' see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2008, check here

**Part I Income**

1 Gross receipts or sales. Caution. See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. <input type="checkbox"/>	1	605.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	605.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	605.
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	605.

**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	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal & professional services	17	105.	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	671.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-66.	27 Other expenses (from line 48 on page 2)	27	566.
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	-66.			

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6188. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year)	
44	Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	<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.

Professional Dues	511
Professional Journals, Books	55
48 Total other expenses. Enter here and on page 1, line 27	48 566



**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).  
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

**2008**

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**

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2 . . . .	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d) . . . . .	3				
4 Short-term gain from Form 8252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions . . . . .	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) . . . . .	7				

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

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 Sentinel Investments	various	11/20/08	87,224.09	224,142.35	-136,918.26
Sentinel Investments	various	11/20/08	63,935.22	144,234.39	-80,299.17
9 Enter your long-term totals, if any, from Schedule D-1, line 9 . . . .	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d) . . . . .	10		151,159.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	12				
13 Capital gain distributions. See instrs. . . . .	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions . . . . .	14				
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2 . . . . .	15				-217,217.

BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR Instructions.

Schedule D (Form 1040) 2008

**Part III Summary**

16 Combine lines 7 and 16 and enter the result . . . . .	16	-217,217.
<p>If line 16 is:</p> <ul style="list-style-type: none"> <li>• A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• 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.</li> </ul>		
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
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	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 (or in the instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	21	-3,000.
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 (or in the instructions for Form 1040NR).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Schedule D (Form 1040) 2008

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

## 2008

Attachment  
Sequence No. 13

Bruce H Mann & Elizabeth A Warren

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**Note.** If you are in the business of renting personal property, use loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	-----			A	
B	-----			B	
C	-----		<ul style="list-style-type: none"> <li>• 14 days, or</li> <li>• 10% of the total days rented at fair rental value?</li> </ul> (See instructions.)	C	

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3	Rents received . . . . .	3			3
4	Royalties received . . . . .	4	872.		4 872.
<b>Expenses:</b>					
5	Advertising . . . . .	5			
6	Auto and travel (see instructions) . . . . .	6			
7	Cleaning and maintenance . . . . .	7			
8	Commissions . . . . .	8			
9	Insurance . . . . .	9			
10	Legal and other professional fees . . . . .	10			
11	Management fees . . . . .	11			
12	Mortgage interest paid to banks, etc. (see instructions) . . . . .	12			12
13	Other interest . . . . .	13			
14	Repairs . . . . .	14			
15	Supplies . . . . .	15			
16	Taxes . . . . .	16			
17	Utilities . . . . .	17			
18	Other (list) ▶ . . . . .	18			
19	Add lines 5 through 18 . . . . .	19			19
20	Depreciation expense or depletion (see instructions) . . . . .	20	131.		20 131.
21	Total expenses. Add lines 19 and 20 . . . . .	21	131.		
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	22	741.		
23	Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 . . . . .	23			
24	Income. Add positive amounts shown on line 22. Do not include any losses . . . . .	24			741.
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	25			
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 16. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26			741.

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

Elizabeth A. Warren

Social security number of person  
with self-employment income ▶

## Section B — Long Schedule SE

**Part I** Self-Employment Tax

**Note.** If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See instructions.

- A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

1 a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions).	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X.	1 b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions).	2	131,921.
3 Combine lines 1a, 1b and 2.	3	131,921.
4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4 a	121,829.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4 b	
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue.	4 c	121,829.
5 a Enter your church employee income from Form W-2. See the instructions for definition of church employee income.	5 a	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5 b	0.
6 Net earnings from self-employment. Add lines 4c and 5b.	6	121,829.
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 2008.	7	102,000.
8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$102,000 or more, skip lines 8b through 10, and go to line 11.	8 a	102,000.
b Unreported tips subject to social security tax (from Form 4137, line 10).	8 b	
c Wages subject to social security tax (from Form 8919, line 10).	8 c	
d Add lines 8a, 8b, and 8c.	8 d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	9	
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124).	10	
11 Multiply line 6 by 2.9% (.029).	11	3,533.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57.	12	3,533.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27.	13	1,767.

**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<sup>(1)</sup> was not more than \$6,900 or (b) your net farm profits<sup>(2)</sup> were less than \$4,548.

14 Maximum income for optional methods.	14	4,200.
15 Enter the smaller of: two-thirds (2/3) of gross farm income <sup>(1)</sup> (not less than zero) or \$4,200. Also, include this amount on line 4b above.	15	

**Nonfarm Optional Method.** You may use this method only if (a) your net nonfarm profits<sup>(3)</sup> were less than \$4,548 and also less than 72.189% of your gross nonfarm income<sup>(4)</sup> 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 <sup>(4)</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above.	17	

- (1) From Schedule F, line 11, and Schedule K-1 (Form 1065), box 14, code B.  
 (2) From Schedule F, line 36, and Schedule K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

- (3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

- (4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), box 14, code C; and Schedule K-1 (Form 1065-B), box 9, code J2.

**Expenses for Business Use of Your Home**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

File only with Schedule C (Form 1040).  
Use a separate Form 8829 for each home you used for business during the year.  
See separate instructions.

**2008**Attachment  
Sequence No. **66**

Name(s) of proprietor(s)

Elizabeth A Warren

Your social security number

**Part I Part of Your Home Used for Business Consulting/Lecturing/Writing/Investing**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	360
2	Total area of home	2	3,100
3	Divide line 1 by line 2. Enter the result as a percentage	3	11.61 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (366 days x 24 hours) (see instructions)	5	8,784 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	11.61 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 28, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	138,894.
See Instrs for columns (a) and (b) before completing lines 9-21.			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	11,917.
12	Add lines 9, 10, and 11	12	11,917.
13	Multiply line 12, column (b) by line 7	13	1,384.
14	Add line 12, column (a) and line 13	14	1,384.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	137,510.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	2,777.
18	Rent	18	
19	Repairs and maintenance	19	1,030.
20	Utilities	20	7,947.
21	Other expenses (see Instrs)	21	
22	Add lines 16 through 21	22	1,030.
23	Multiply line 22, column (b) by line 7	23	1,909.
24	Carryover of operating expenses from 2007 Form 8829, line 42	24	
25	Add line 22, column (a), line 23, and line 24	25	2,939.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	2,939.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	134,571.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	2,650.
30	Carryover of excess casualty losses and depreciation from 2007 Form 8829, line 43	30	
31	Add lines 28 through 30	31	2,650.
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	2,650.
33	Add lines 14, 26, and 32	33	6,973.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4584, Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	6,973.

**Part III Depreciation of Your Home**

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	465,000.
37	Value of land included on line 36	37	100,000.
38	Basis of building. Subtract line 37 from line 36	38	365,000.
39	Business basis of building. Multiply line 38 by line 7	39	42,377.
40	Depreciation percentage (see instructions)	40	2.5641 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	2,650.

**Part IV Carryover of Unallowed Expenses to 2009**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0.

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

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

## Section A

Section B — Assets Placed in Service During 2008 Tax Year Using the General Depreciation SystemPart IV: Summary (See Instructions.)Form 4562 (2008)

**Noncash Charitable Contributions**

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

OMB No. 1545-0046

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

**Bruce H Mann & Elizabeth A Warren**

Identifying number

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

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

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

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

(c) Date of the contribution	(d) Date acquired by donor (mo., yr)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A 07/01/2008				2,573.	Comparative sales
B					
C					
D					
E					

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

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

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

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

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

Name of charitable organization (donee)

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

City or town

State ZIP code

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

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

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

Yes	No

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

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

**2008 Form 1 MA0800111030**  
**Massachusetts Resident Income Tax Return**  
**FOR FULL-YEAR RESIDENTS ONLY**

For the year January 1 — December 31, 2008 or other taxable year.

Beginning

Ending

BRUCE  
ELIZABETH

H. MANN  
A. WARREN

CAMBRIDGE

MA 02138

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

State Election Campaign Fund: ☒ \$1 You ☒ \$1 Spouse, if filing jointly TOTAL \$ 2

Check if noncustodial parent ☐ Check if filing Schedule TDS ☐ Check if under age 18 ☐ You ☐ Spouse

1 Filing status (select one only): Single ☒ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐

**2 Exemptions:**

a Personal exemptions		a	8800
b No. of dependents. (Do not include yourself or your spouse.) Enter no.		x \$1,000 = b	0
c Age 65 or over before 2009 You + Spouse =		x \$700 = c	0
d Blindness You + Spouse =		x \$2,200 = d	0
e 1 Medical/dental 0 2 Adoption 0		1 + 2 = e	0
f Total exemptions. Add lines 2a through 2e. Enter here and on line 18		2f	8800
3 Wages, salaries, tips		3	6889.74
4 Taxable pensions and annuities		4	0
5 MA bank interest: a 0 b exemption 0		5	0
6 Business/profession or farm income or loss		6	131855
7 Rental, royalty and REMIC, partnership, S corporation, trust income/loss		7	741
8a Unemployment:		8a	0
b Massachusetts lottery winnings:		b	0
9 Other income from Schedule X, line 5		9	0
10 TOTAL 5.3% INCOME		10	821570

**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 (if filing jointly)

Date

I do not want preparer to file my return electronically (this may delay your refund)

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

Yes

Print paid preparer's name

Date

Check if self-employed

Paid preparer's SSN

Paid preparer's signature

Paid preparer's phone

Paid preparer's EIN

**SELF - PREPARED**

04/24/2012 11:33 AM

1030



**2008 Form 1, Page 2** MA08D0121030  
**Massachusetts Resident Income Tax Return**

11a Amount paid to Social Security, Medicare, Railroad, U.S. or Massachusetts Retirement	▶ 11a	2000
b Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts Retirement	▶ 11b	2000
12 Child under age 13, or disabled dependent/spouse care expenses	▶ 12	0
13 Number of dependent member(s) of household under age 12, or dependent's age 65 or over (not you or your spouse) as of 12/31/08, or disabled dependent(s) Not more than two a ▶	x \$3,600 = ▶ 13	0
14 Rental deduction a ▶ 0	+ 2 = ▶ 14	0
15 Other deductions from Schedule Y, line 16	▶ 15	0
16 Total deductions. Add lines 11 through 15	▶ 16	4000
17 5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than '0'	17	817570
18 Exemption amount	18	8800
19 5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than '0'	19	808770
20 INTEREST AND DIVIDEND INCOME	▶ 20	10451
21 TOTAL TAXABLE 5.3% INCOME. Add lines 19 and 20	21	819221
22 TAX ON 5.3% INCOME. Note: If choosing the optional 5.85% tax rate, check and multiply line 21 and the amount in Schedule D, line 20 by .0585	22	43419
23 12% INCOME. Not less than '0' a ▶ 0	x .12 = 23	0
24 TAX ON LONG-TERM CAPITAL GAINS. Not less than '0'. Check if filing Schedule D-1S Check if any excess exemptions were used in calculating lines 20, 23 or 24	▶ 24	0
25 Credit recapture amount. BC EOA LIH HR	▶ 25	0
26 If you qualify for No Tax Status, check box and enter '0' on line 27		
27 TOTAL INCOME TAX. Add lines 22 through 25	27	43419
28 Limited Income Credit	▶ 28	0
29 Other credits from Schedule Z, line 15	▶ 29	0
30 Total credits. Add lines 28 and 29	30	0
31 INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. Not less than '0'	31	43419

**2008 Form 1, Page 3** MA0800131030  
**Massachusetts Resident Income Tax Return**

**32 Voluntary Contributions:**

a. Endangered Wildlife Conservn	▶ 32a	0
b. Organ Transplant Fund	▶ 32b	
c. Massachusetts AIDS Fund	▶ 32c	0
d. Massachusetts U.S. Olympic Fund	▶ 32d	0
e. Massachusetts Military Family Relief Fund	▶ 32e	
Total. Add lines 32a through 32e	32	0
33 Use tax due on out-of-state purchases. If no use tax due enter '0'	▶ 33	0
34 Health care penalty a You ▶ b Spouse	a + b = 34	
35 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 31 through 33	35	43419
36 Massachusetts income tax withheld	▶ 36	35839
37 2007 overpayment applied to your 2008 estimated tax	▶ 37	0
38 2008 Massachusetts estimated tax payments	▶ 38	0
39 Payments made with extension	▶ 39	0
40 Earned Income Credit a Number of qualifying children ▶ b Amount from U.S. return ▶	0 x 15 = ▶ 40	0
41 Senior Circuit Breaker Credit	▶ 41	0
42 Refundable Film Credit	▶ 42	
43 TOTAL. Add lines 36 through 42	43	35839
44 Overpayment. Subtract line 35 from line 43	▶ 44	0
45 Amount of overpayment you want applied to your 2009 estimated tax	▶ 45	0
46 Refund. Subtract line 45 from line 44. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	▶ 46	0

Direct deposit of refund. Type of acct: ▶ checking savings

Routing No. ▶

Account No. ▶

47 Tax due. Mail to: Massachusetts DOR, PO Box 7002, Boston, MA 02204	▶ 47	7580
Interest ▶ 0 Penalty ▶ 0 M-2210 amt ▶ 0		

EX enclose  
Form M-2210

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

2008 Schedule B MA0801011030

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**Part 1. Interest and Dividend Income**

1	Total interest income	1	10011
2	Total ordinary dividends	2	2440
3	Other interest and dividends not included above	3	
4	Total interest and dividends	4	12451
5	Total interest from Massachusetts banks	5	
6	Other interest and dividends to be excluded	6	
7	Subtotal	7	12451
8	Allowable deductions from your trade or business	8	
9	Subtotal	9	12451

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

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

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21	Available short-term losses	21
22	Short-term losses applied against long-term gains	22
23	Short-term losses available for carryover in 2009	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	12451
30	Short-term losses applied against interest and dividends	30	
31	Subtotal interest and dividends	31	12451
32	Long-term losses applied against interest and dividends	32	2000
33	Adjusted interest and dividends	33	10451
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	10451
36	Excess exemptions	36	
37	Subtract line 36 from line 35	37	10451
38	Interest and dividends taxable at 6.3%	38	10451
39	Taxable 12% capital gains	39	0
40	Available short-term losses for carryover in 2009	40	

**2008 Schedule C**      MA0801111030  
**Massachusetts Profit or Loss from Business**

ELIZABETH      A WARREN

CONSULTING/LECTURING/WRITING/INVESTING      541990  
CAMBRIDGE

MA 02138

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

Number of employees      0

Did you materially participate in the operation of this business during 2008?      Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2008?      Yes      No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 7

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

1 a Gross receipts or sales	200766		
b Returns and allowances	0	a - b = 1	200766
2 Cost of goods sold and/or operations		2	0
3 Gross profit. Subtract line 2 from line 1		3	200766
4 Other income		4	0
5 Total income. Add line 3 and line 4		5	200766
6 Advertising		6	0
7 Bad debts from sales or services		7	0
8 Car and truck expenses		8	0
9 Commissions and fees		9	0
10 Depletion		10	0
11 Depreciation and Section 179 deduction		11	10509
12 Employee benefit programs		12	0
13 Insurance		13	790
14 Interest			
a Mortgage interest paid to financial institutions	0		
b Other interest	0	a + b = 14	0
15 Legal and professional services		15	3626
16 Office expense		16	0
17 Pension and profit-sharing		17	0

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2008 Schedule C, page 2 MA0801121030

18	Rent or lease	a vehicles, machinery and equipment	0		
		b other business property	0		
				a + b = 18	0
19	Repairs and maintenance			19	0
20	Supplies			20	2053
21	Taxes and licenses			21	0
22	Travel			22	29252
23a	Total meals and entertainment	12796			
	b Enter 50% of 23a subject to limitations	6398		a - b = 23	6398
24	Utilities			24	3084
25	Wages			25	0
26	Other expenses	See Line 26, Other Expenses		26	6160
27	Total expenses. Add lines 6 through 26			27	61872
28	Tentative profit or loss. Subtract line 27 from line 5			28	138894
29	Expenses for business use of your home			29	6973
30	Abandoned Building Renovation Deduction			30	0
31	Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	131921
32	Is interest (other than from MA banks) or dividend inc reported on U.S. Sch C, lines 1 and/or 6 or Schedule C-EZ, line 1?			32	0
	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If yes, enter amount here and in Massachusetts Schedule B, line 3				
33	If you have a loss, you must check the box 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		Yes	No
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If 'yes,' enclose expln						
1 Inventory at beginning of year				1		0
2a Purchases	0					
b Items withdrawn for personal use	0			a - b = 2		0
3 Cost of labor				3		0
4 Materials and supplies				4		0
5 Other costs				5		0
6 Add lines 1 through 5				6		0
7 Inventory at end of year				7		0
8 Cost of goods sold and/or operations. Subtract line 7 from line 6				8		0

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**2008 Schedule C** MA0801111030  
**Massachusetts Profit or Loss from Business**

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CONSULTING, LECTURING, WRITING, INVEST 541990  
CAMBRIDGE

MA 02138

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

Number of employees 0

Did you materially participate in the operation of this business during 2008? Yes ☒ No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2008? Yes No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3

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

1a Gross receipts or sales	605		
b Returns and allowances	0	a - b = 1	605
2 Cost of goods sold and/or operations		2	0
3 Gross profit. Subtract line 2 from line 1		3	605
4 Other income		4	0
5 Total income. Add line 3 and line 4		5	605
6 Advertising		6	0
7 Bad debts from sales or services		7	0
8 Car and truck expenses		8	0
9 Commissions and fees		9	0
10 Depletion		10	0
11 Depreciation and Section 179 deduction		11	0
12 Employee benefit programs		12	0
13 Insurance		13	0
14 Interest			
a Mortgage interest paid to financial institutions	0		
b Other interest	0	a + b = 14	0
15 Legal and professional services		15	105
16 Office expense		16	0
17 Pension and profit-sharing		17	0

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2008 Schedule C, page 2 MA0801121030

18	Rent or lease	a vehicles, machinery and equipment	0		
		b other business property	0	a + b = 18	0
19	Repairs and maintenance			19	0
20	Supplies			20	0
21	Taxes and licenses			21	0
22	Travel			22	0
23a	Total meals and entertainment		0		
	b Enter 50% of 23a subject to limitations		0	a - b = 23	0
24	Utilities			24	0
25	Wages			25	0
26	Other expenses	See Line 25, Other Expenses		26	566
27	Total expenses. Add lines 6 through 26			27	671
28	Tentative profit or loss. Subtract line 27 from line 5			28	-66
29	Expenses for business use of your home			29	0
30	Abandoned Building Renovation Deduction			30	0
31	Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	-66
32	Is interest (other than from MA banks) or dividend inc reported on U.S. Sch C, lines 1 and/or 6 or Schedule C-EZ, line 1?			32	0
	Yes <input checked="" type="checkbox"/> No. If 'yes,' enter amount here and in Massachusetts Schedule B, line 3				
33	If you have a loss, you must check the box that describes your investment in this activity.			<input checked="" type="checkbox"/> 33a All investment at risk	
				33b Some investment is not at risk	

Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory:		Cost	Lower of cost or market	Other	
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If 'yes,' enclose expln					Yes No
1	Inventory at beginning of year				1 0
2a	Purchases	0			
	b Items withdrawn for personal use	0			a - b = 2 0
3	Cost of labor				3 0
4	Materials and supplies				4 0
5	Other costs				5 0
6	Add lines 1 through 5				6 0
7	Inventory at end of year				7 0
8	Cost of goods sold and/or operations. Subtract line 7 from line 6				8 0



**2008 Schedule D** MA0801211030  
**Long-Term Capital Gains and Losses**  
**Excluding Collectibles**

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

1 Enter amounts included in U.S. Schedule D, line 8, column f	1	-217217
2 Enter amounts included in U.S. Schedule D, line 9, column f	2	0
3 Enter amounts included in U.S. Schedule D, line 11, column f	3	0
4 Enter amounts included in U.S. Schedule D, line 12, column f	4	0
5 Enter amounts included in U.S. Schedule D, line 13, column f	5	0
6 Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	6	0
7 Carryover losses from prior years	7	-19050
8 Combine lines 1 through 7	8	-236267
9 Differences, if any	9	0
10 Adjusted capital gains and losses	10	-236267
11 Long-term gains on collectibles and pre-1986 installment sales	11	0
12 Subtotal	12	-236267
13 Capital losses applied against capital gains	13	0
14 Subtotal	14	-236267
15 Long-term capital losses applied against interest and dividends	15	2000
16 Subtotal	16	-234267
17 Allowable deductions from your trade or business	17	0
18 Subtotal	18	0
19 Excess exemptions	19	0
20 Taxable long-term capital gains	20	0
21 Tax on long-term capital gains	21	0
22 Available losses for carryover	22	-234267

2008 Schedule INC MA08INC11030

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Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SOCIAL SECURITY WITHHELD	E. SPOUSE SOCIAL SECURITY WITHHELD
04-2103580	18102	347933		11891
04-2103580	17737	341041	11791	

TOTALS	35839	688974	11791	11891
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Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
----------------------	-----------------------	-----------------

TOTALS

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**2008 Schedule HC**

MA0802911030

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Most Massachusetts residents age 18 and over are required to have health insurance if it is affordable for them or be subject to a penalty. 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.

1 a Date of birth ▶ 04271950 1 b Spouse's date of birth ▶ 06221949 1 c Family size ▶ 2

2 Federal adjusted gross income ▶ 2 829254

3 Did you have health insurance at any point during 2008? ▶ 3 You ☒ Yes No  
Spouse ☒ Yes No

If you are filing a joint return and one spouse answers Yes but the other spouse answers No or each spouse has different coverage, see instructions.

If you answer No, go to line 6 on page 2. If you answer Yes, follow the instructions below.

If you were enrolled in Medicare, Veterans Administration Program, Tri-Care or 'Other' government health coverage at any point during 2008, go to line 5 on page 2.

Note: See below if you were enrolled in MassHealth or Commonwealth Care.

Check if you were enrolled in MassHealth and/or Commonwealth Care and private insurance. Also, complete Part A and/or Part B below and then go to line 4. Check if you only had MassHealth and/or Commonwealth Care and go to line 4.

▶ You MassHealth and/or Commonwealth Care  
▶ Spouse MassHealth and/or Commonwealth Care

If you were enrolled in private health insurance, complete Part A and/or Part B below, using Form MA 1099-HC (see instructions if you did not receive Form MA 1099-HC from your carrier) and go to line 4.

Note: If you (and/or your spouse if married filing a joint return) had more than two insurance companies, complete Schedule HC-CS, Health Care Continuation Sheet (see instructions)

to report the additional insurance company information, and check.

**Part A. Your Health Insurance**

HARVARD PILGRIM HEALTH CARE, INC

**Part B. Spouse's Health Insurance**

HARVARD PILGRIM HEALTH CARE, INC

4 Were you insured for all of 2008?

▶ 4 You ☒ Yes No  
Spouse ☒ Yes No

If you are filing a joint return and one spouse answers Yes but the other spouse answers No, see instructions. If you answer No, go to line 6. If you answer Yes, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

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**2008 Schedule HC, page 2**

MA0802921030

**5** If you were enrolled in Medicare, Veterans Administration Program, Tri-Care or 'Other' government health coverage at any point during 2008 check the plan in which you were enrolled. Skip the remainder of this schedule and continue completing your tax return. See instructions for information regarding 'Other' government health coverage.

<b>5 a</b> ▶ You	Medicare	Veterans Administration Program	Tri-Care	Other (enter name of program below)
<b>5 b</b> ▶ Spouse	Medicare	Veterans Administration Program	Tri-Care	Other (enter name of program below)

**Uninsured for All or Part of 2008**

**6** Was your income in 2008 at or below 150% of the federal poverty level? ▶ **6** Yes No

If you answer Yes, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return. If you answer No, go to line 7.

**7** Were you uninsured for all of 2008? ▶ **7** You Yes No  
Spouse Yes No

If you are filing a joint return and one spouse answers Yes but the other spouse answers No, see instructions. If you answer Yes, go to line 9a. If you answer No, go to line 8.

**8** Complete this section only if you, and/or your spouse if married filing jointly, were uninsured for part, but not all of 2008. Check the months you were covered, using Form MA 1089-HC. If you did not receive this form, check the months you were covered at least 15 days or more.

**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 without health insurance (four or more blank months in a row), go to line 9a. Otherwise, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return.

**Religious Exemption and Certificate of Exemption**

**9 a** Religious exemption: Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? ▶ **9 a** You Yes No  
Spouse Yes No

If you answer Yes, go to line 9b. If you answer No, go to line 10.

**9 b** If you are claiming a religious exemption in line 9a, did you receive medical health care during the 2007 tax year? ▶ **9 b** You Yes No  
Spouse Yes No

If you answer No to line 9b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 9b, go to line 10.

**10** Certificate of exemption: Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the entire 2008 tax year or for the period you were uninsured in 2008? ▶ **10** 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 10, go to line 11.

### 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 2008 tax year.

- |   |          |     |    |
|---|----------|-----|----|
| 11 Did your employer offer affordable health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | ▶ 11 You | Yes | No |
|   | Spouse   | Yes | No |

Check No if your employer did not offer health insurance, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- |  |          |     |    |
|--|----------|-----|----|
| 12 Were you eligible for government-subsidized health insurance 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, go to line 13. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- |  |          |     |    |
|--|----------|-----|----|
| 13 Were you able to afford private health insurance as determined by completing the Schedule HC Worksheet for Line 13 in the instructions? | ▶ 13 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 may have grounds to appeal if you were unable to obtain affordable insurance in 2008 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, check the box(es) below. The appeal will be heard by the Commonwealth Health Insurance Connector Authority. By checking the box below, you are authorizing DOR to share information from your tax return, including this schedule, with the Connector Authority for purposes of deciding your appeal.

After you file your return, you will receive a follow-up letter from the Connector Authority asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that form within the time specified will lead to dismissal of your appeal. Once the Connector Authority receives your documentation, it will be reviewed. 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, do not enter a penalty amount on your tax return. 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 my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

Spouse ☐ I wish to appeal the penalty. I authorize DOR to share my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

**Note:** If you, and your spouse if married filing a joint return, do not complete the section above, your appeal will not be processed, and the Health Care Penalty will be assessed.

**2008 Schedule HC-CS**  
**MA0802941030.**

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you answer Yes to question 3 of Schedule HC and had more than two private health insurance companies. Note: Your two most recent health insurance companies should be reported on Schedule HC, line 3. Fill out the information below, using Form MA 1089-HC, to report the information from your additional insurance companies.

**Part A. Your Health Insurance**

**Part B. Spouse's Health Insurance**

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2008 Schedule E MA0801341030

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Income or Loss from Real Estate and Royalties

Income

1 Rents received	1	
2 Royalties received	2	872

Expenses

3 Advertising	3	
4 Auto and travel	4	
5 Cleaning and maintenance	5	
6 Commissions	6	
7 Insurance	7	
8 Legal and other professional fees	8	
9 Management fees	9	
10 Mortgage interest paid to banks, etc	10	
11 Other interest	11	
12 Repairs	12	
13 Supplies	13	
14 Taxes	14	
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	
18 Depreciation expense or depletion	18	131
19 Total expenses. Add lines 17 and 18	19	131
20 Income or loss from rental real estate or royalty properties	20	741
21 Deductible rental real estate loss	21	
22 Income. Enter positive amounts shown on line 20	22	741
23 Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24 Rental real estate and royalty income or loss	24	741

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2008 Schedule E, page 2  
MA0801351030

**Income or Loss from Partnerships and S Corporations**

25	Passive loss allowed	25	
26	Passive income	26	
27	Non-passive loss	27	
28	Section 179 expense deduction	28	
29	Non-passive income	29	
30	Combine lines 26 and 29	30	
31	Combine lines 25, 27 and 28	31	
32	Partnership and S corporation income or loss. Combine lines 30 and 31	32	0
33	Interest (other than MA banks) and dividends if included in line 32	33	0
34	Interest from Massachusetts banks if included in line 32	34	0
35	Total income or loss from partnerships and S corporations	35	0

**Income or Loss from Estates and Trusts**

36	Passive deduction or loss allowed	36	
37	Passive income	37	
38	Non-passive deduction or loss	38	
39	Non-passive other income	39	
40	Add lines 37 and 39	40	
41	Add lines 36 and 38	41	
42	Estate and trust income or loss. Combine lines 40 and 41	42	0
43	Estate or non-grantor-type trust income	43	0
44	Grantor-type trust and non-Massachusetts estate and trust income	44	0
45	Interest and dividends if included in line 44	45	0
46	Adjustments to 5.3% income	46	0
47	Subtotal. Combine lines 45 and 46	47	0
48	Income or loss from grantor type and non-Mass estates and trusts	48	0

**Income or Loss from REMICs**

49	Excess inclusion	49	
50	Taxable income or loss	50	0
51	Income	51	
52	Combine lines 50 and 51	52	

**Farm Income**

53	Net farm rental income or loss	53	
----	--------------------------------	----	--

**Summary**

54	Income or loss. Combine lines 24, 35, 48, 52 and 53	54	741
55	Massachusetts differences. Enclose statement	55	
56	Abandoned building renovation deduction	56	
57	Total income or loss. Combine lines 54, 55 and 56	57	741



2008 Schedule E-1

MA0801311030

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GAS WELLS  
OKLAHOMA

H MANN

Check one: Real estate ☐ Royalty ☒

**Income or Loss from Real Estate and Royalties**

**Income**

1 Rents received	-1	
2 Royalties received	2	872

**Expenses**

3 Advertising	3	
4 Auto and travel	4	
5 Cleaning and maintenance	5	
6 Commissions	6	
7 Insurance	7	
8 Legal and other professional fees	8	
9 Management fees	9	
10 Mortgage interest paid to banks, etc	10	
11 Other interest	11	
12 Repairs	12	
13 Supplies	13	
14 Taxes	14	
15 Utilities	15	
16 Other expenses	16	
17 Add lines 3 through 16	17	
18 Depreciation expense or depletion	18	131
19 Total expenses. Add lines 17 and 18	19	131
20 Income or loss from rental real estate or royalty properties	20	741
21 Deductible rental real estate loss	21	
22 Income. Enter positive amounts shown on line 20	22	741
23 Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24 Rental real estate and royalty income or loss	24	741
25 Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		

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Form 4562, line 6

## Additional Section 179 Property Statement

(a) Description of property	(b) Cost (bus use only)	(c) Elected cost
Printer	157.	157.
Special flooring	1,276.	1,276.
Artificial Plants for Office	1,426.	1,426.
Total		<u>2,859.</u>