

STEPHEN J BRESNICK  
HELENA R BRESNICK

**Tax Return Signature/Consent to Disclosure  
On-Line Self Select PIN without Direct Debit**

---

**Perjury Statement**

Under penalties for perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) an indication of any refund offset; c) the reason for any delay in processing or refund; and, d) the date of any refund.

---

**I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.**

---

Taxpayer's PIN: . . . . .	<u>02067</u>
Taxpayer's Date of Birth: . . . . .	<u>04/22/1979</u>
Taxpayer's Prior Year Adjusted Gross Income: . . . . .	<u>251,855.</u>
Taxpayer's Prior year PIN . . . . .	<u>02067</u>
Taxpayer's Electronic Filing PIN . . . . .	<u>02067</u>
Spouse's PIN: . . . . .	<u>02067</u>
Spouse's Date of Birth: . . . . .	<u>04/09/1980</u>
Spouse's Prior Year Adjusted Gross Income: . . . . .	<u>251,855.</u>
Spouse's Prior year PIN . . . . .	<u>02067</u>
Spouse's Electronic Filing PIN . . . . .	<u>02067</u>

---

Date: . . . . . 04/03/2021

<b>Prepared for</b>	STEPHEN J BRESNICK HELENA R BRESNICK																								
<b>Tax Summary</b>	<table> <tr> <td>Gross Income .....</td> <td>\$</td> <td>270,783</td> </tr> <tr> <td>Adjusted Gross Income .....</td> <td>\$</td> <td>270,460</td> </tr> <tr> <td>Total Deductions .....</td> <td>\$</td> <td>24,800</td> </tr> <tr> <td>Total Taxable Income .....</td> <td>\$</td> <td>244,591</td> </tr> <tr> <td>Total Tax .....</td> <td>\$</td> <td>42,800</td> </tr> <tr> <td>Total Payments .....</td> <td>\$</td> <td>43,628</td> </tr> <tr> <td>Refund Amount .....</td> <td>\$</td> <td>828</td> </tr> <tr> <td>Amount You Owe .....</td> <td>\$</td> <td>0</td> </tr> </table>	Gross Income .....	\$	270,783	Adjusted Gross Income .....	\$	270,460	Total Deductions .....	\$	24,800	Total Taxable Income .....	\$	244,591	Total Tax .....	\$	42,800	Total Payments .....	\$	43,628	Refund Amount .....	\$	828	Amount You Owe .....	\$	0
Gross Income .....	\$	270,783																							
Adjusted Gross Income .....	\$	270,460																							
Total Deductions .....	\$	24,800																							
Total Taxable Income .....	\$	244,591																							
Total Tax .....	\$	42,800																							
Total Payments .....	\$	43,628																							
Refund Amount .....	\$	828																							
Amount You Owe .....	\$	0																							
<b>Make check payable to</b>	United States Treasury																								
<b>Mailing Address</b>	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																								

**Instructions**

STEP 1 - Once your e-filed return has been accepted, you will receive an e-mail

STEP 2 - Keep a copy

Print a copy of the return for your records.

Please attach a copy of each W-2, W-2G, 1099G and 1099R to your return.

## MASSACHUSETTS ELECTRONIC FUNDS WITHDRAWAL INFORMATION

Name: STEPHEN J &amp; HELENA R BRESNICK

SSN: 032-60-3433

---

Amount to be debited	\$575.00
Routing transit number(RTN)	011000138
Debited account number(DAN)	004627315873
Type of account	Checking
Date client would like to have account debited	04/04/2021

**Filing Status** ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er)(QW)  
 Check only If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person one box. is a child but not your dependent

Your first name and middle initial <b>STEPHEN J</b>		Last name <b>BRESNICK</b>		Your social security number <b>032-60-3433</b>	
If joint return, spouse's first name and middle initial <b>HELENA R</b>		Last name <b>BRESNICK</b>		Spouse's social security no. <b>019-62-7313</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>5 SAMOSET LANE</b>				Apt. no.  	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>SHARON</b>				State <b>MA</b>	
				ZIP code <b>02067</b>	
Foreign country name  		Foreign province/state/county  		Foreign postal code  	
				<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):		(2) Social security no.	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see inst.):
(1) First name	Last name			Child tax credit
WILLIAM BRESNICK		376-85-6958	SON	<input checked="" type="checkbox"/>
JAMES BRESNICK		071-93-7053	SON	<input checked="" type="checkbox"/>

<div>Attach Sch. B if required.</div> <div><b>Standard Deduction for -</b><ul style="list-style-type: none"><li>Single or Married filing separately, \$12,400</li><li>Married filing jointly or Qualifying widow(er), \$24,800</li><li>Head of household, \$18,650</li><li>If you checked any box under <i>Standard Deduction</i>, see instructions.</li></ul></div>	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	<b>252,069.</b>
	<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>62.</b>
	<b>3a</b> Qualified dividends	<b>3a</b>	<b>772.</b>
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>5a</b> Pensions and annuities	<b>5a</b>	
	<b>6a</b> Social security benefits	<b>6a</b>	
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here		<b>7</b>
	<b>8</b> Other income from Schedule 1, line 9		<b>8</b>
	<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		<b>9</b>
	<b>10</b> Adjustments to income:		
	<b>a</b> From Schedule 1, line 22	<b>10a</b>	<b>323.</b>
	<b>b</b> Charitable contributions if you take the standard deduction. See instr.	<b>10b</b>	
	<b>c</b> Add lines 10a and 10b. These are your <b>total adjustments to income</b>		<b>10c</b>
	<b>11</b> Subtract line 10c from line 9. This is your <b>adjusted gross income</b>		<b>11</b>
	<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)		<b>12</b>
<b>13</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A		<b>13</b>	
<b>14</b> Add lines 12 and 13		<b>14</b>	
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-		<b>15</b>	

**KBA** For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2020)

16	Tax (see instructions). Check if any from Form(s) 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	45,827.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	45,827.
19	Child tax credit or credit for other dependents	19	4,000.
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	4,000.
22	Subtract line 21 from line 18. If zero or less, enter - 0-	22	41,827.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	973.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	42,800.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	43,628.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	43,628.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8.	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	43,628.

**Refund**

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	828.
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	828.
b	Routing number <b>011000138</b>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <b>004627315873</b>		
36	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	36	

**Amount You Owe**

37	Subtract line 33 from line 24. This is the <b>amount you owe now</b>	37	
	<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions)	38	

**Third Party Designee**

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

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here**

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation <b>SALES ENGINEER</b>	If the IRS sent you an ID Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation <b>ENGLISH TEACHER</b>	If the IRS sent your spouse an ID Protection PIN, enter it here (see inst.)
	Phone no.	Email address		

<b>Paid Preparer's Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name	Firm's address			Phone no.
	Firm's EIN				

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

**STEPHEN J & HELENA R BRESNICK**

Your social security number

**032-60-3433**

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C. . . . .	<b>3</b>	<b>5,400.</b>
<b>4</b>	Other gains or (losses). Attach Form 4797. . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F. . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ _____	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8. . . . .	<b>9</b>	<b>5,400.</b>

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	<b>250.</b>
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE. . . . .	<b>14</b>	<b>73.</b>
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans. . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings. . . . .	<b>17</b>	
<b>18a</b>	Alimony paid. . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction. . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917. . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a. . . . .	<b>22</b>	<b>323.</b>

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

**Schedule 1 (Form 1040) 2020**

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

**STEPHEN J & HELENA R BRESNICK**

Your social security number

**032-60-3433**

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040- SR, or 1040- NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE. . . . .	<b>4</b>	<b>145.</b>
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax- favored accounts. Attach Form 5329 if required. . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H. . . . .	<b>7a</b>	
<b>b</b>	Repayment of first- time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input checked="" type="checkbox"/> Form 8959 <b>b</b> <input checked="" type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) . . . . .	<b>8</b>	<b>828.</b>
<b>9</b>	Section 965 net tax liability installment from Form 965- A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040- SR, line 23, or Form 1040-NR, line 23b . . . . .	<b>10</b>	<b>973.</b>

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

**Schedule 2 (Form 1040) 2020**

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

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

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **09**

Name of proprietor <b>STEPHEN J BRESNICK</b>		Social security number (SSN) <b>032-60-3433</b>
A Principal business or profession, including product or service (see instructions) <b>CONSULTING :</b>		B Enter code from instructions ► <b>541510</b>
C Business name. If no separate business name, leave blank. <b>STEPHEN BRESNICK</b>		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) ► <b>5 SAMOSET LANE</b> City, town or post office, state, and ZIP code <b>SHARON, MA 02067</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2020, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	<b>5,400.</b>
7 <b>Gross income.</b> Add lines 5 and 6	7	<b>5,400.</b>

**Part II Expenses.** Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	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 instr)	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 (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	<b>0.</b>			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	<b>5,400.</b>			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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				
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	<b>5,400.</b>			
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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	32a	<input type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.	

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

Schedule C (Form 1040) 2020



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

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **12**

Name(s) shown on return

**STEPHEN J & HELENA R BRESNICK**

Your social security number

**032-60-3433**Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (see instructions)

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)
<b>1a</b> 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 . . . . .	<b>6,137.</b>	<b>4,855.</b>		<b>1,282.</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions. . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . . . .				<b>7</b> <b>1,282.</b>

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (see instructions)

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)
<b>8a</b> 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 . . . . .	<b>4,750.</b>	<b>1,793.</b>		<b>2,957.</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1. . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> <b>7,753.</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 . . . . .				<b>15</b> <b>10,710.</b>

**KBA For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule D (Form 1040) 2020**

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	<b>11,992.</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040- SR, or 1040- NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter - 0- on Form 1040, 1040- SR, or 1040- NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains?		
<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.		
<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .	<b>19</b>	
<b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?		
<input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040- SR, line 16. <b>Don't</b> complete lines 21 and 22 below.		
<input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040- SR, or 1040- NR, line 7, the <b>smaller</b> of:		
<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>	<b>21</b>	( )
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, 1040- SR, or 1040- NR, line 3a?		
<input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040- SR, line 16.		
<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040- SR, or 1040- NR.		

Schedule D (Form 1040) 2020

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040, 1040- SR, or 1040- NR.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **17**

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

**STEPHEN J BRESNICK**

Social security number of person  
with self-employment income ►

**032-60-3433**

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and 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 . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K- 1 (Form 1065), box 14, code A	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K- 1 (Form 1065), box 20, code AH . . . . .	<b>1b</b>	( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K- 1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . .	<b>2</b>	<b>5,400.</b>
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	<b>5,400.</b>
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . .	<b>4a</b>	<b>4,987.</b>

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter - 0- and continue . . . . . ►	<b>4c</b>	<b>4,987.</b>

<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter - 0- . . . . .	<b>5b</b>	<b>0.</b>

<b>6</b> Add lines 4c and 5b . . . . .	<b>6</b>	<b>4,987.</b>
--	----------	---------------

<b>7</b> 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 2020 . . . . .	<b>7</b>	<b>137,700</b>
--	----------	----------------

<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W- 2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>	<b>137,700.</b>
--	-----------	-----------------

<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>	

<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
---	-----------	--

<b>9</b> Subtract line 8d from line 7. If zero or less, enter - 0- here and on line 10 and go to line 11 . . . . . ►	<b>9</b>	
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124). . . . .	<b>10</b>	

<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	<b>145.</b>
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> . . . . .	<b>12</b>	<b>145.</b>

<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 14</b> . . . . .	<b>13</b>	<b>73.</b>
---	-----------	------------

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

<b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>1</sup> wasn't more than \$8,460, or (b) your net farm profits <sup>2</sup> were less than \$6,107.		
---	--	--

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b>	<b>5,640</b>
---	-----------	--------------

<b>15</b> Enter the <b>smaller</b> of: two- thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$5,640. Also, include this amount on line 4b above . . . . .	<b>15</b>	
--	-----------	--

<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$6,107 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. <b>Caution:</b> You may use this method no more than five times.		
---	--	--

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
---	-----------	--

<b>17</b> Enter the <b>smaller</b> 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 . . . . .	<b>17</b>	
---	-----------	--

<sup>1</sup> From Sch. F, line 9; and Sch. K- 1 (Form 1065), box 14, code B.

<sup>3</sup> From Sch. C, line 31; and Sch. K- 1 (Form 1065), box 14, code A.

<sup>2</sup> 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.

<sup>4</sup> From Sch. C, line 7; and Sch. K- 1 (Form 1065), box 14, code C.

**Qualified Business Income Deduction  
Simplified Computation**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

**STEPHEN J & HELENA R BRESNICK**

Your taxpayer identification number

**032-60-3433**

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	<b>STEPHEN BRESNICK</b>	<b>032-60-3433</b>	<b>5,327</b>
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	<b>2</b>	<b>5,327</b>
3	Qualified business net (loss) carryforward from the prior year	<b>3</b>	<b>( )</b>
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	<b>5,327</b>
5	Qualified business income component. Multiply line 4 by 20% (0.20)	<b>5</b>	<b>1,065</b>
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>	<b>22</b>
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	<b>7</b>	<b>( )</b>
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	<b>22</b>
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	<b>9</b>	<b>4</b>
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	<b>10</b>	<b>1,069</b>
11	Taxable income before qualified business income deduction	<b>11</b>	<b>245,660</b>
12	Net capital gain (see instructions)	<b>12</b>	<b>11,482</b>
13	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>234,178</b>
14	Income limitation. Multiply line 13 by 20% (0.20)	<b>14</b>	<b>46,836</b>
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return. ▶	<b>15</b>	<b>1,069</b>
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b>	<b>( 0 )</b>
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b>	<b>( 0 )</b>

KBA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2020)

**Additional Medicare Tax**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, 1040- SR, 1040- NR, 1040- PR, or 1040- SS.  
 ► Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

**2020**Attachment  
Sequence No. **71**

Name(s) shown on return

**STEPHEN J & HELENA R BRESNICK**

Your social security number

**032-60-3433****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	280,788.	
2	Unreported tips from Form 4137, line 6.	2		
3	Wages from Form 8919, line 6.	3		
4	Add lines 1 through 3.	4	280,788.	
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		30,788.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.	7		277.

**Part II Additional Medicare Tax on Self-Employment Income**

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	4,987.	
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	280,788.	
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		4,987.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.	13		45.

**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	250,000.	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		0.
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 Schedule 2 (Form 1040), line 8 (check box a) (Form 1040- PR or 1040- SS filers, see instructions), and go to Part V.	18		322.
----	---	----	--	------

**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	4,071.	
20	Enter the amount from line 1.	20	280,788.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages.	21	4,071.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.	22		0.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).	23		
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040- SR, or 1040- NR, line 25c (Form 1040- PR or 1040-SS filers, see instructions).	24		

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

OMB No. 1545-2227

2020

Attachment  
Sequence No. 72Department of the Treasury  
Internal Revenue Service (99)

► Attach to your tax return.  
► Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

STEPHEN J &amp; HELENA R BRESNICK

Your social security number or EIN

032-60-3433

**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	14.
2	Ordinary dividends (see instructions)	2	1,308.
3	Annuities (see instructions)	3	0.
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	0.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	0.
c	Combine lines 4a and 4b	4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	11,992.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	0.
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	0.
d	Combine lines 5a through 5c	5d	11,992.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	0.
7	Other modifications to investment income (see instructions)	7	0.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	13,314.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a	0.
b	State, local, and foreign income tax (see instructions)	9b	0.
c	Miscellaneous investment expenses (see instructions)	9c	0.
d	Add lines 9a, 9b, and 9c	9d	0.
10	Additional modifications (see instructions)	10	0.
11	Total deductions and modifications. Add lines 9d and 10	11	0.

**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	13,314.
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions)	13	270,460.
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	20,460.
16	Enter the smaller of line 12 or line 15	16	13,314.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	506.
<b>Estates and Trusts:</b>			
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% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form 8960 (2020)

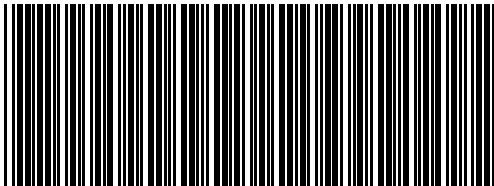
**2020 STATE TAX RETURN FILING INSTRUCTIONS**

MASSACHUSETTS

**FOR THE YEAR ENDING**  
 December 31, 2020

<b>Prepared for</b>	STEPHEN J BRESNICK and HELENA R BRESNICK																								
<b>Tax Summary</b>	<table> <tr> <td>Gross Income .....</td><td>\$</td><td>281,547</td></tr> <tr> <td>Adjusted Gross Income .....</td><td>\$</td><td>282,917</td></tr> <tr> <td>Total Deductions .....</td><td>\$</td><td>10,710</td></tr> <tr> <td>Total Taxable Income .....</td><td>\$</td><td>261,393</td></tr> <tr> <td>Total Tax .....</td><td>\$</td><td>13,160</td></tr> <tr> <td>Total Payments .....</td><td>\$</td><td>12,762</td></tr> <tr> <td>Refund Amount .....</td><td>\$</td><td>0</td></tr> <tr> <td>Amount You Owe .....</td><td>\$</td><td>575</td></tr> </table>	Gross Income .....	\$	281,547	Adjusted Gross Income .....	\$	282,917	Total Deductions .....	\$	10,710	Total Taxable Income .....	\$	261,393	Total Tax .....	\$	13,160	Total Payments .....	\$	12,762	Refund Amount .....	\$	0	Amount You Owe .....	\$	575
Gross Income .....	\$	281,547																							
Adjusted Gross Income .....	\$	282,917																							
Total Deductions .....	\$	10,710																							
Total Taxable Income .....	\$	261,393																							
Total Tax .....	\$	13,160																							
Total Payments .....	\$	12,762																							
Refund Amount .....	\$	0																							
Amount You Owe .....	\$	575																							
<b>Make check payable to</b>	Not Applicable																								
<b>Mailing Address</b>	Not Applicable																								
<b>Special Instructions</b>	<p><b>SIGN AND DATE YOUR RETURN</b>                      Please sign and date Form MA-8453. When filing a joint return, both you and your spouse need to sign the form.                      Keep a copy with your records for three years.</p> <p><b>KEEP A COPY</b>                      Click on Main Menu and then E-File or Print to print your return. Attach your copy of each W-2, W-2G, 1099R or 1099G with withholding. Keep with your records for three years.</p>																								



**2020 Form 1**

MA20001011029

**Massachusetts Resident Income Tax Return**

FOR FULL YEAR RESIDENTS ONLY

For the year January 1-December 31, 2020 or other taxable

Year beginning

Ending

**STEPHEN****HELENA****5 SAMOSET LANE****J BRESNICK****R BRESNICK****SHARON****032-60-3433****019-62-7313****MA 02067**Fill 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 Operations Enduring Freedom, Iraqi Freedom, Noble Eagle

or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

a. Total federal income

**270783**

b. Federal adjusted gross income

**270460****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

You    Spouse

You    Spouse

You    Spouse

Name changed since 2019

Fill in if noncustodial parent

Fill in if filing Schedule TDS

**2. Exemptions**

a. Personal exemptions

**2a****8800**b. Number of dependents. (Do not include yourself or your spouse.) Enter number **2**x \$1,000=**2b****2000**

c. Age 65 or over before 2021    You +    Spouse =

x \$700=**2c**

d. Blindness    You +    Spouse =

x \$2,200=**2d**

e. Medical/dental

**2e**

f. Adoption

**2f**

g. Total exemptions. Add items 2a through 2f. Enter here and on line 18

**2g****10800****SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge & belief this return & enclosures are true, correct & complete.**

Your signature

Date

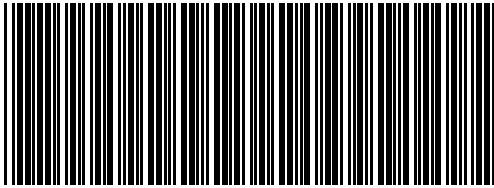
Spouse's signature

Date

**For Information Only****For Information Only****STEEVBRESNICK@GMAIL.COM****508-561-3936**

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST





## 2020 Form 1, pg. 2

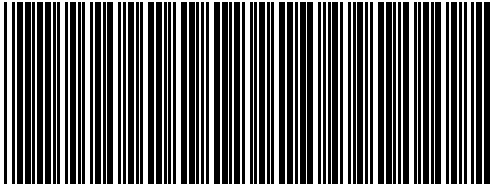
MA20001021029

Massachusetts Resident Income Tax Return

032-60-3433

3.	Wages, salaries, tips	3	264141
4.	Taxable pensions and annuities	4	
5.	Mass. bank interest: a.	=5	
	14 - b. exemption 200		
6a.	Business/profession income/loss	6a	5400
6b.	Farming income/loss	6b	
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	7	
8a.	Unemployment	8a	
8b.	Mass. lottery winnings	8b	
9.	Other income from Schedule X, line 5	9	
10.	<b>TOTAL 5.0% INCOME</b>	10	269541
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	1510
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 12/31/20, or disabled dependent(s)		
	Not more than two. a. 2	x \$3,600 = 13	7200
14.	Rental deduction. a.	÷ 2 = 14	
15.	Other deductions from Schedule Y, line 19	15	
16.	<b>Total deductions.</b> Add lines 11 through 15	16	10710
17.	<b>5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. Not less than "0"	17	258831
18.	Exemption amount	18	10800
19.	<b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. Not less than "0"	19	248031
20.	<b>INTEREST AND DIVIDEND INCOME</b>	20	1370
21.	<b>TOTAL TAXABLE 5.0% INCOME.</b> Add lines 19 and 20	21	249401

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



## 2020 Form 1, pg. 3

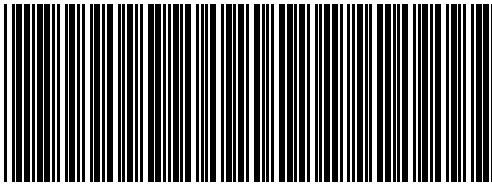
MA20001031029

Massachusetts Resident Income Tax Return

032-60-3433

<b>22. TAX ON 5.0% INCOME. Note:</b> 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	12470
<b>23. 12% INCOME.</b> Not less than "0." a. <b>1282</b>	x .12 =23	154
<b>24. TAX ON LONG- TERM CAPITAL GAINS. Not less than "0."</b> Fill in if filing Schedule D- IS	24	536
Fill in if any excess exemptions were used in calculating lines 20, 23 or 24		
<b>25. Credit recapture amount</b> (from Credit Recapture Schedule)	25	
<b>26. Additional tax on installment sale</b>	26	
<b>27. If you qualify for No Tax Status, fill in and enter "0" on line 28</b>		
<b>28. TOTAL INCOME TAX.</b> Add lines 22 through 26	28	13160
<b>29. Limited Income Credit</b>	29	
<b>30. Income tax due to another state or jurisdiction</b>	30	
<b>31. Other credits from Credit Manager Schedule</b>	31	
<b>32. INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 29 through 31 from line 28. <b>Not less than "0"</b>	32	13160
<b>33. Voluntary Contributions</b>		
a. Endangered Wildlife Conservation	33a	
b. Organ Transplant Fund	33b	
c. Massachusetts Public Health HIV and Hepatitis Fund	33c	
d. Massachusetts U.S. Olympic Fund	33d	
e. Massachusetts Military Family Relief Fund	33e	
f. Homeless Animal Prevention and Care	33f	
Total. Add lines 33a through 33f	33	
<b>34. Use tax due on Internet, mail order and other out-of-state purchases</b>	34	177
<b>35. Health care penalty</b> a.You + b.Spouse	35	
<b>36. Amended return only.</b> Overpayment from original return	36	
<b>37. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 32 through 36	37	13337





**2020 Schedule DI**  
MA20SDI011029

**STEPHEN**

**J BRESNICK**

**032-60-3433**

**Schedule DI. Dependent Information**

**WILLIAM  
SON**

**BRESNICK**

**376-85-6958**

Is dependent a qualifying child for earned income credit? ▶ **02012013**

**JAMES  
SON**

**BRESNICK**

**071-93-7053**

Is dependent a qualifying child for earned income credit? ▶ **03172016**

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

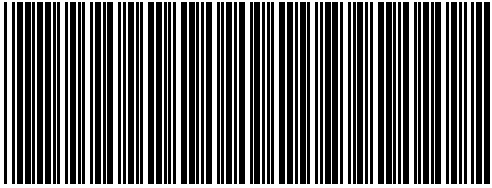
Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶

Is dependent a qualifying child for earned income credit? ▶



**2020 Schedule HC**  
**MA20029011029**

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.

**STEPHEN**

**J BRESNICK**

**032-60-3433**

1a. Date of birth **04221979** 1b. Spouse's date of birth **04091980** 1c. Family size **4**  
2. Federal adjusted gross income **2** **270460**

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 2020, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full- year or part- year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

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

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2020, 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 (completes line(s) 4f and/or 4g below)	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4d. U.S. Military (including Veterans Administration and Tri- Care). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.	<input type="checkbox"/> You	<input type="checkbox"/> Spouse

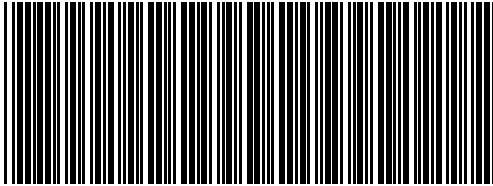
4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. Fill in if you were not issued Form MA 1099- HC.  
**TUFTS HEALTH PLAN** **042985923** **992243044**

4g. Spouse's Health Ins. 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.  
**TUFTS HEALTH PLAN** **042985923** **992243044**

5. If you had health insurance that met MCC requirements for the full- year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this sch. 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 2020, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

**07/27/2021 8:56**



**2020 Schedule B**  
MA20010011029

**STEPHEN**

**J BRESNICK**

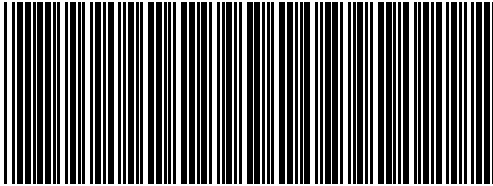
**032-60-3433**

**Part 1. Interest and Dividend Income**

1. Total interest income	1	76
2. Total ordinary dividends	2	1308
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	1384
5. Total interest from Massachusetts banks	5	14
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	1370
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	1370

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

10. Massachusetts short-term capital gains	10	1282
11. Massachusetts long- term capital gains on collectibles and pre- 1996 installment sales	11	
12. Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13a. Add lines 10 through 12	13a	1282
13b. Part-year/Nonresidents only	13b	
13c. Subtract line 13b from line 13a. Not less than 0	13c	1282
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	1282
16. Massachusetts short-term capital losses	16	
17. Massachusetts 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	

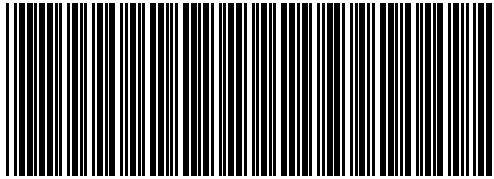


**2020 Schedule B, pg. 2**  
**032-60-3433 MA20010021029**

<b>19a.</b> Combine lines 15 through 18	<b>19a</b>	<b>1282</b>
<b>19b.</b> Part-year/Nonresidents only	<b>19b</b>	
<b>19c.</b> Exclude line 19b losses from line 19a	<b>19c</b>	<b>1282</b>
<b>20.</b> Short-term losses applied against interest and dividends	<b>20</b>	
<b>21.</b> Available short-term losses	<b>21</b>	
<b>22.</b> Short-term losses applied against long-term gains	<b>22</b>	
<b>23.</b> Short-term losses available for carryover in 2021	<b>23</b>	
<b>24.</b> Short-term gains and long-term gains on collectibles	<b>24</b>	<b>1282</b>
<b>25.</b> Long-term losses applied against short-term gain	<b>25</b>	
<b>26.</b> Subtotal	<b>26</b>	<b>1282</b>
<b>27.</b> Long-term gains deduction	<b>27</b>	<b>0</b>
<b>28.</b> Short-term gains after long-term gains deduction	<b>28</b>	<b>1282</b>

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

<b>29.</b> Enter the amount from line 9	<b>29</b>	<b>1370</b>
<b>30.</b> Short-term losses applied against interest and dividends	<b>30</b>	
<b>31.</b> Subtotal interest and dividends	<b>31</b>	<b>1370</b>
<b>32.</b> Long-term losses applied against interest and dividends	<b>32</b>	
<b>33.</b> Adjusted interest and dividends	<b>33</b>	<b>1370</b>
<b>34.</b> Enter the amount from line 28	<b>34</b>	<b>1282</b>
<b>35.</b> Adjusted gross interest, dividends and certain capital gains	<b>35</b>	<b>2652</b>
<b>36.</b> Excess exemptions	<b>36</b>	
<b>37.</b> Subtract line 36 from line 35	<b>37</b>	<b>2652</b>
<b>38.</b> Interest and dividends taxable at 5.0%	<b>38</b>	<b>1370</b>
<b>39.</b> Taxable 12% capital gains	<b>39</b>	<b>1282</b>
<b>40.</b> Available short-term losses for carryover in 2021	<b>40</b>	<b>0</b>



## 2020 Schedule C

MA20011011029

Massachusetts Profit or Loss From Business

STEPHEN J BRESNICK  
STEPHEN BRESNICK  
CONSULTING  
5 SAMOSET LANE SHARON

032-60-3433

541510

MA 02067

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

No. of employees

☒

Fill in if you materially participated in the operation of this bus. during 2020 (see line 33 instructions)

Fill in if you started or acquired this business during 2020

Fill in if you made any payments in 2020 that would require you to file Form(s) 1099

Fill in if you have any suspended PAL related to this schedule. See instructions and line 36

Fill in if you claimed the small bus. exemption from the sales tax on purchases of taxable energy or heating fuel during 2020

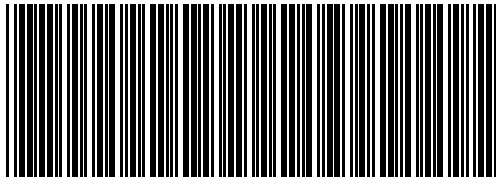
Fill in if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

Fill in if interest or dividend reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C- EZ, line 1

Do not include interest and dividends in Schedule C, lines 1 and 4. Enter this amount here and on Schedule B, line 3. See inst

1. a. Gross receipts or sales		
b. Returns and allowances	a - b = 1	
2. Cost of goods sold and/or operations	2	
3. Gross profit. Subtract line 2 from line 1	3	
4. Other income	4	5400
5. Total income. Add line 3 and line 4	5	5400
6. Advertising	6	
7. Bad debts from sales or services	7	
8. Car and truck expenses	8	
9. a. Commissions and fees		
b. Contract Labor	a + b = 9	
10. Depletion	10	
11. Depreciation and Section 179 deduction	11	
12. Employee benefit programs	12	
13. Insurance	13	





**2020 Schedule C, pg. 2**  
**032-60-3433 MA20011021029**

<b>14.</b>	<b>Interest</b>		
	a. mortgage interest paid to financial institutions		
	b. other interest	<b>a + b =</b>	<b>14</b>
<b>15.</b>	<b>Legal and professional services</b>		<b>15</b>
<b>16.</b>	<b>Office expense</b>		<b>16</b>
<b>17.</b>	<b>Pension and profit-sharing</b>		<b>17</b>
<b>18.</b>	<b>Rent or lease a. vehicles, machinery and equipment</b>		
	b. other business property	<b>a + b =</b>	<b>18</b>
<b>19.</b>	<b>Repairs and maintenance</b>		<b>19</b>
<b>20.</b>	<b>Supplies</b>		<b>20</b>
<b>21.</b>	<b>Taxes and licenses</b>		<b>21</b>
<b>22.</b>	<b>Travel</b>		<b>22</b>
<b>23.</b>	<b>a. Total meals</b>		
	b. Enter 50% of 23a subject to limitations	<b>a - b =</b>	<b>23</b>
<b>24.</b>	<b>Utilities</b>		<b>24</b>
<b>25.</b>	<b>Wages</b>		<b>25</b>
<b>26.</b>	<b>Other expenses</b>		<b>26</b>
<b>27.</b>	<b>Total expenses. Add lines 6 through 26</b>		<b>27</b>
<b>28.</b>	<b>Tentative profit or loss. Subtract line 27 from line 5</b>		<b>28</b>
<b>29.</b>	<b>Expenses for business use of your home</b>		<b>29</b>
<b>30.</b>	<b>Abandoned Building Renovation Deduction</b>		<b>30</b>
<b>31.</b>	<b>Net profit or loss. Subtract total of line 29 and line 30 from line 28</b>		<b>31</b>
<b>32.</b>	<b>Deductible loss. If you have a loss on line 31 it may be limited. See line 33</b>		<b>32</b>
<b>33.</b>	<b>Description of your investment in this activity. If you filled in 33a enter loss on line 32 and go to line 35. If you filled in 33b see instructions for line 32 and go to line 35</b>	<b>33a. All investment at risk.</b> <b>33b. Some investment is not at risk.</b>	
<b>34.</b>	<b>Profit from line 31</b>		<b>34</b>
<b>35.</b>	<b>Total profit or loss. Combine lines 32 and 34</b>		<b>35</b>
<b>36.</b>	<b>Allowable prior-year suspended PAL you are applying</b>		<b>36</b>
<b>37.</b>	<b>Net profit or loss. Combine line 35 and 36. Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a</b>		<b>37</b>

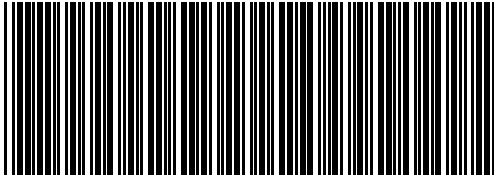
**5400**

**5400**

**5400**

**5400**

**5400**



**2020 Schedule C, pg. 3**  
032-60-3433 MA20011031029

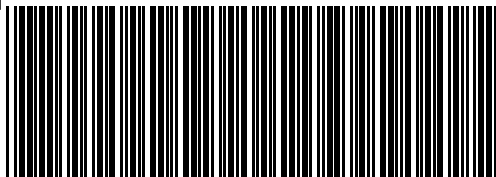
### Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory:    Cost    Lower of cost or market    Other (specify)

Fill in if there was any change in determining quantities, costs or valuations between opening & closing inventory? If Yes, encl. explanation

Fill in and enclose explanation if inventory at beginning of year is diff. from last year's closing inventory

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



## 2020 Schedule D

MA20012011029

Long-Term Capital Gains and Losses  
Excluding Collectibles

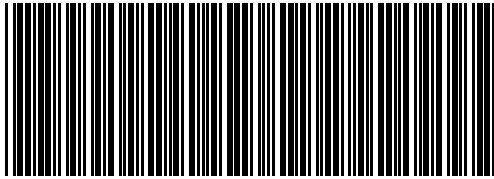
STEPHEN

J BRESNICK

032-60-3433

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

1. Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h	1	2957
2. Enter amounts from U.S. Schedule D, line 9, col. h	2	
3. Enter amounts from U.S. Schedule D, line 10, col. h	3	
4. Enter amounts from U.S. Schedule D, line 11, col. h	4	
5. Enter amounts from U.S. Schedule D, line 12, col. h	5	
6. Enter amounts from U.S. Schedule D, line 13, col. h	6	7753
7. Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	7	
8. Carryover losses from prior years	8	
9. Combine lines 1 through 8	9	10710
10a. Massachusetts adjustments	10a	
10b. Part-year/Nonresidents only	10b	
10c. Combine lines 10a and 10b	10c	
11. Massachusetts capital gains and losses	11	10710
12. Long-term gains on collectibles and pre-1996 installment sales	12	
13. Subtotal	13	10710
14. Capital losses applied against capital gains	14	
15. Subtotal	15	10710
16. Long-term capital losses applied against interest and dividends	16	
17. Subtotal	17	10710
18. Allowable deductions from your trade or business	18	
19. Subtotal	19	10710
20. Excess exemptions	20	
21. Taxable long-term capital gains	21	10710
22. Tax on long-term capital gains	22	536
23. Massachusetts available losses for carryover	23	



**2020 Schedule INC**  
MA20INC011029

**STEPHEN**

**J BRESNICK**

**032-60-3433**

**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
<b>04-6001362</b>	<b>4742</b>	<b>96342</b>		<b>1510</b>	<b>W2</b>
<b>35-2387089</b>	<b>8020</b>	<b>167799</b>	<b>11098</b>		<b>W2</b>

TOTALS

**12762**

**264141**

**11098**

**1510**

07/27/2021 8:56

**Qualified Dividends and Capital Gain Tax Worksheet - Line 16**

Keep for Your Records

- Before you begin:** ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040- SR through line 15.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040- SR, line 7.

1. Enter the amount from Form 1040 or 1040- SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet . . . . .	1.	<u>244,591</u>
2. Enter the amount from Form 1040 or 1040- SR, line 3a* . . . . .	2.	<u>772</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- . . . . .	3.	<u>10,710</u>
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040- SR, line 7. . . . .		
4. Add lines 2 and 3. . . . .	4.	<u>11,482</u>
5. Subtract line 4 from line 1. If zero or less, enter -0- . . . . .	5.	<u>233,109</u>
6. Enter:		
\$40,000 if single or married filing separately,		
\$80,000 if married filing jointly or qualifying widow(er),	6.	<u>80,000</u>
\$53,600 if head of household. . . . .		
7. Enter the smaller of line 1 or line 6. . . . .	7.	<u>80,000</u>
8. Enter the smaller of line 5 or line 7. . . . .	8.	<u>80,000</u>
9. Subtract line 8 from line 7. This amount is taxed at 0% . . . . .	9.	<u>0</u>
10. Enter the smaller of line 1 or line 4. . . . .	10.	<u>11,482</u>
11. Enter the amount from line 9. . . . .	11.	<u>0</u>
12. Subtract line 11 from line 10. . . . .	12.	<u>11,482</u>
13. Enter:		
• \$441,450 if single,		
• \$248,300 if married filing separately,		
• \$496,600 if married filing joint or qualifying widow(er), or	13.	<u>496,600</u>
• \$469,050 if head of household . . . . .		
14. Enter the smaller of line 1 or line 13. . . . .	14.	<u>244,591</u>
15. Add lines 5 and 9. . . . .	15.	<u>233,109</u>
16. Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	16.	<u>11,482</u>
17. Enter the smaller of line 12 or line 16. . . . .	17.	<u>11,482</u>
18. Multiply line 17 by 15% (0.15) . . . . .	18.	<u>1,722</u>
19. Add lines 9 and 17. . . . .	19.	<u>11,482</u>
20. Subtract line 19 from line 10. . . . .	20.	
21. Multiply line 20 by 20% (0.20) . . . . .	21.	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet. . . . .	22.	<u>44,105</u>
23. Add lines 18, 21, and 22 . . . . .	23.	<u>45,827</u>
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet. . . . .	24.	<u>46,861</u>
25. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040- SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040- SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet . . . . .	25.	<u>45,827</u>

\*If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

**2020 Child Tax Credit and Credit for Other Dependents Worksheet**

1. Number of qualifying children under 17 with the required social security number: **2** X \$2,000. Enter the result.

1	4,000
---	-------

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: **0** X \$500. Enter the result.

2	
---	--

**Caution.** Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.

3. Add lines 1 and 2.

3	4,000
---	-------

4. Enter the amount from line 11 of your Form 1040, 1040-SR, or Form 1040-NR.

4	270,460
---	---------

5. **1040 and 1040-SR filers.** Enter the total of any-

- Exclusion of income from Puerto Rico; and
- Amounts from Form 2555, lines 45 and 50 and Form 4563, line 15.

**1040-NR filers.** Enter -0-.

5	0
---	---

6. Add lines 4 and 5. Enter the total.

6	270,460
---	---------

7. Enter the amount shown below for your filing status.

- Married filing jointly - \$400,000
- All other filing statuses - \$200,000

7	400,000
---	---------

8. Is the amount on line 6 more than the amount on line 7?

☒ **No.** Leave line 8 blank. Enter -0- on line 9.

☐ **Yes.** Subtract line 7 from line 6. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

8	
---	--

9. Multiply the amount on line 8 by 5% (.05). Enter the result.

9	0
---	---

10. Is the amount on line 3 more than the amount on line 9?

☐ **No.** You cannot take the child tax credit or credit for other dependents on line 19 of your Form 1040, 1040-SR, or Form 1040-NR. You also can't take the additional child tax credit on line 28 of your Form 1040, 1040-SR, or Form 1040-NR. Complete the rest of your Form 1040, Form 1040-SR, or Form 1040-NR.

☒ **Yes.** Subtract line 9 from line 3. Enter the result. *Go to Line 11.*

10	4,000
----	-------

11. Enter the amount from line 18 of your Form 1040, 1040-SR, or Form 1040-NR.

11	45,827
----	--------

12. Add the following amounts (if applicable) from:

Schedule 3, line 1	+		Form 5695, line 30	+	
Schedule 3, line 2	+		Form 8910, line 15	+	
Schedule 3, line 3	+		Form 8936, line 23	+	
Schedule 3, line 4	+		Schedule R, line 22	+	

Enter the total. 

12	0
----	---

13. Subtract line 12 from line 11.

13	45,827
----	--------

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

☒ **No.** Enter -0-.

☐ **Yes.** If you are filing Form 2555, enter -0-. Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

14	0
----	---

15. Subtract line 14 from line 13. Enter the result.

15	45,827
----	--------

16. Is the amount on line 10 more than the amount on line 15?

☐ **Yes.** Enter the amount from line 15. See the **TIP** below.

☒ **No.** Enter the amount from line 10.

**This is your child tax credit and credit for other dependents.**

16	4,000
----	-------

Enter this amount on Form 1040, 1040-SR, or Form 1040-NR, line 19.

You may be able to take the **additional child tax credit** on line 28 of your Form 1040, 1040-SR, or 1040-NR, only if you answered "Yes" on line 16 and line 1 is more than zero.

- First, complete your Form 1040, 1040-SR, or Form 1040-NR through line 27 (also complete Schedule 3, line 10).
- Then, use Schedule 8812 to figure any additional child tax credit.

# Standard Deduction Worksheet- Line 12

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Check if:	<input type="checkbox"/> You were born before January 2, 1956	} Total number of boxes checked . . . . .	1. _____
	<input type="checkbox"/> You are blind		
	<input type="checkbox"/> Spouse was born before January 2, 1956		
	<input type="checkbox"/> Spouse is blind		
2. Enter the amount shown below for your filing status.		} . . . . .	2. _____
• Single or married filing separately - \$12,400			
• Married filing jointly - \$24,800			
• Head of household - \$18,650			
3. Can you (or your spouse if filing jointly) be claimed as a dependent?			
<input type="checkbox"/> No. Skip line 4; enter the amount from line 2 on line 5a.			
<input type="checkbox"/> Yes. Go to line 4.			
4. Is your <b>earned income</b> * more than \$750?		} . . . . .	4. _____
<input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total			
<input type="checkbox"/> No. Enter \$1,100			
5. <b>Standard deduction.</b>			
a. Enter the <b>smaller</b> of line 2 or 4 as indicated. If born after January 1, 1956, and not blind, <b>stop here</b> and enter this amount on Form 1040 or 1040- SR, line 12. Otherwise, go to line 5b			5a. _____
b. If born before January 2, 1956, or blind, multiply the number on line 1 by \$1,300 (\$1,650 if single or head of household)			5b. _____
c. Add lines 5a and 5b. Enter the total here and on Form 1040 or 1040- SR, line 12			5c. _____

*\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040- SR, line 1, and Schedule 1, lines 3 and 6, minus the amount, if any, on Schedule 1, line 14. Earned income, for the purpose of figuring your standard deduction, doesn't include qualified disability trust distributions.*

Form 1040

## Student Loan Interest Deduction Worksheet

2020

Name	STEPHEN J & HELENA R BRESNICK		SSN	032-60-3433
Total interest paid from Form 1098-E				109
Total interest paid in 2020 on qualified student loans				109
1. Enter the total interest you paid in 2020 on qualified student loans. <b>Do not enter more than \$2,500</b>			1.	109
2. • If you are not excluding unemployment compensation from income, enter the amount from Form 1040 or 1040-SR, line 9.				
• If you are excluding unemployment compensation from income, enter the amount from Form 1040 or 1040- SR, lines 1, 2b, 3b, 4b, 5b, 6b, 7, Schedule 1, lines 1 through 7, and line 3 of the Unemployment Compensation Exclusion Worksheet			2.	270,783
3. Enter the total of amounts from Form 1040 or 1040- SR, line 10b, and Schedule 1, lines 10 through 19			3.	323
4. Enter any amount you entered on the dotted line next to Schedule 1, line 22			4.	
5. Add the amounts on lines 3 and 4			5.	323
6. Subtract the amount on line 5 from the amount on line 2.			6.	270,460
7. Enter any foreign earned income exclusion and/or housing exclusion (Form 2555, line 45)			7.	
8. Enter any housing deduction (Form 2555, line 50)			8.	
9. Enter the amount of income from Puerto Rico that you are excluding			9.	
10. Enter the amount of income from American Samoa that you are excluding (Form 4563, line 15)			10.	
11. Add the amounts on lines 6 through 10. This is your modified adjusted gross income			11.	270,460
12. Enter the amount shown below for your filing status			12.	140,000
• Single, head of household, or qualifying widow(er) - \$70,000				
• Married filing jointly - \$140,000				
13. Is the amount on line 11 more than the amount on line 12?				
<input type="checkbox"/> No. Skip line 14, enter - 0- on line 15, and go to line 16.				
<input checked="" type="checkbox"/> Yes. Subtract line 12 from line 11			13.	130,460
14. Divide line 13 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000			14.	1.000
15. Multiply line 1 by line 14			15.	109
16. <b>Student loan interest deduction.</b> Subtract line 15 from line 1. Enter the result here and on Schedule 1, line 20. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)			16.	0

# Massachusetts AGI Worksheet

---

1. Enter your total 5.0% income from Form 1, line 10.....	269,541
2. Enter the total of Schedule Y, lines 1 through 10.....	0
3. Subtract line 2 from line 1. Not less than zero.....	269,541
4. Enter total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b.....	14
5. Enter amount from Schedule B, line 35. If there is no entry in Schedule B, line 35 or if not filing Schedule B, enter the amount from Form 1, line 20.....	2,652
6. Enter the amount from Schedule D, line 19. Not less than zero...	10,710
7. Add lines 3 through 6.....	282,917