

For the year Jan. 1 - Dec. 31, 2025, or other tax year beginning , ending See separate instructions.

Filed pursuant to section 301.9100-2 Combat zone Deceased Spouse Other

Your first name and middle initial BRUCE H. Last name MANN Your social security number

If joint return, spouse's first name and middle initial ELIZABETH A. Last name WARREN Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025.

City, town, or post office. If you have a foreign address, also complete spaces below. CAMBRIDGE State MA ZIP code 02138 Presidential Election Campaign

Foreign country name Foreign province/state/country Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS). Enter spouse's SSN above and full name here: If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Table with 5 columns: Dependents (see instructions), Dependent 1, Dependent 2, Dependent 3, Dependent 4. Rows include (1) First name, (2) Last name, (3) SSN, (4) Relationship, (5) Check if lived with you more than half of 2025, (6) Check if (Full-time student, Permanently and totally disabled), (7) Credits (Child tax credit, Credit for other dependents).

Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income table with columns for line numbers and amounts. Includes rows for Total amount from Form(s) W-2 (598,145), Tax-exempt interest, Qualified dividends (9,910), IRA distributions, Pensions and annuities (131,496), Social security benefits (117,194), Capital gain or (loss) (-3,000), and Adjusted gross income (909,031).

Tax and Credits

Table with 2 columns: Line number and Amount. Rows include 11b (909,031), 12a (Someone can claim), 12e (42,382), 13a (58), 14 (42,440), 15 (866,591), 16 (243,016), 18 (243,016), 22 (243,016), 23 (4,901), 24 (247,917).

Standard deduction for - Single or Married filing separately, \$15,750; Married filing jointly or Qualifying surviving spouse, \$31,500; Head of household, \$23,625; If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits

Table with 2 columns: Line number and Amount. Rows include 25 (Federal income tax withheld from: 25a 124,641, 25b 50,935, 25c 2,515; 25d 178,091), 26 (2025 estimated tax payments and amount applied from 2024 return STATEMENT 9 100,000), 27a (Earned income credit (EIC)), 28 (Additional child tax credit (ACTC)), 29 (American opportunity credit), 30 (Refundable adoption credit), 31 (Amount from Schedule 3, line 15), 32 (Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits), 33 (Add lines 25d, 26, and 32. These are your total payments 278,091).

Refund

Table with 2 columns: Line number and Amount. Rows include 34 (If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 30,174), 35a (Amount of line 34 you want refunded to you), 36 (Amount of line 34 you want applied to your 2026 estimated tax 30,174).

Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 37 (Subtract line 33 from line 24. This is the amount you owe), 38 (Estimated tax penalty).

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [X] Yes. Complete below. [] No. Designee's name KEITH D. LOWEY, CPA; Phone no.; Personal identification number (PIN).

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature; Date; Your occupation PROFESSOR; Spouse's signature; Date; Spouse's occupation US SENATOR.

Paid Preparer Use Only

Preparer's name KEITH D. LOWEY, CPA; Preparer's signature; Date; PTIN; Check if: Self-employed; Firm's name VERDOLINO & LOWEY, P.C.; Firm's address 124 WASHINGTON ST., SUITE 101 FOXBOROUGH, MA 02035-; Firm's EIN.

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2025

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment
Sequence No. **01**

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

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	STMT 12	STMT 13	1	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions)				
3	Business income or (loss). Attach Schedule C			3	15,712.
4	Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid:			7	
8	Other income:				
a	Net operating loss	8a	()		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	()		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABL account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	STMT 14		8t	18,477.
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
z	Other income. List type and amount:				
		8z			
9	Total other income. Add lines 8a through 8z			9	18,477.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	34,189.

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

Schedule 1 (Form 1040) 2025 Created 7/25/25

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here <input type="checkbox"/>	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	384.
16	Self-employed SEP, SIMPLE, and qualified plans	16	3,033.
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/>	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:		
	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	3,417.

SCHEDULE 1-A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Deductions

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **1A**

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

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number

[REDACTED]

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	909,031.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	909,031.

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations. You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.		
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a	
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b	
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions	4c	
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions	5	
6	Add lines 4c and 5	6	
7	Enter the smaller of the amount on line 6 or \$25,000	7	
8	Enter the amount from line 3	8	
9	Enter \$150,000 (\$300,000 if married filing jointly)	9	
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	10	
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	11	
12	Multiply line 11 by \$100	12	
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-	13	

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	
b	Qualified overtime compensation included in Form 1099-NEC, box 1 or Form 1099-MISC, box 3 (see instructions)	14b	
c	Add lines 14a and 14b	14c	
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	
16	Enter the amount from line 3	16	
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVL I paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

	(i) Vehicle identification number (VIN)	Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction.

See instructions.

31	Enter the amount from line 3	31	909,031.
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	150,000.
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	759,031.
34	Multiply line 33 by 6% (0.06)	34	45,542.
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	0.
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	
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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 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **02**

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

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number

[REDACTED]

Part I Tax

1 Additions to tax:			
a Excess advance premium tax credit repayment. Attach Form 8962	1a		
b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d Recapture of net EPE from Form 4255, line 2a, column (l)	1d		
e Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	1e		
f 20% EP from Form 4255. Check applicable box and enter amount. See instructions (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	1f		
y Other additions to tax (see instructions):	1y		
z Add lines 1a through 1y	1z		
2 Alternative minimum tax. Attach Form 6251	2		0.
3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3		0.

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 <input type="checkbox"/> 4361 2 <input type="checkbox"/> 4029 3 <input type="checkbox"/>	4		767.
5 Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6 Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7 Total additional social security and Medicare tax. Add lines 5 and 6	7		
8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here	8		
9 Household employment taxes. Attach Schedule H	9		
10 Reserved for future use	10		
11 Additional Medicare Tax. Attach Form 8959	11		3,753.
12 Net investment income tax. Attach Form 8960	12		381.
13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13		
14 Interest on tax due on installment income from the sale of certain residential lots and timeshares	14		
15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15		
16 Recapture of low-income housing credit. Attach Form 8611	16		

(continued on page 2)

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount	17a	
b	Recapture of federal mortgage subsidy. If you sold your home see instructions ...	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:		
	_____	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Recapture of net EPE from Form 4255, line 1d, column (l)	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b	21	4,901.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2025
Attachment
Sequence No. **07**

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

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

Medical and Dental Expenses

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

1	Medical and dental expenses (see instructions)		1	
2	Enter amount from Form 1040 or 1040-SR, line 11b	2		
3	Multiply line 2 by 7.5% (0.075)		3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	

Taxes You Paid

5	State and local taxes (SALT). SEE STATEMENT 16			
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	47,100.	
b	State and local real estate taxes (see instructions)	5b	29,468.	
c	State and local personal property taxes	5c	83.	
d	Add lines 5a through 5c	5d	76,651.	
e	Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions STMT 17	5e	10,000.	
6	Other taxes. List type and amount:	6		
7	Add lines 5e and 6	7		10,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
c	Points not reported to you on Form 1098. See instructions for special rules	8c		
d	Reserved for future use	8d		
e	Add lines 8a through 8c	8e		
9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9	10		

Gifts to Charity

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

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	32,382.	
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
13	Carryover from prior year	13		
14	Add lines 11 through 13	14		32,382.

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		
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Other Itemized Deductions

16	Other - from list in instructions. List type and amount:	16		
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Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12e	17	42,382.	
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

**SCHEDULE B
(Form 1040)**

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

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **08**

BRUCE H. MANN & ELIZABETH A. WARREN

**Part I
Interest**

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

CAPITAL ONE NATIONAL ASSOCIATION
FIRST NATIONAL BANK OF OMAHA

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.

	number	amount
		986.
		2,527.
1		
2		3,513.
3		
4		3,513.
		Amount

2 Add the amounts on line 1 **2** 3,513.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b **4** 3,513.

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

**Part II
Ordinary Dividends**

5 List name of payer:
VANGUARD MARKETING CORP

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.

		10,200.
5		
6		10,200.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b..... **6** 10,200.

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

**Part III
Foreign Accounts and Trusts**

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

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

7a At any time during 2025, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
 If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: _____
8 During 2025, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Interest and Dividend Summary

Name: BRUCE H. MANN & ELIZABETH A. WARREN

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	CAPITAL ONE NATIONAL ASSOCIATION	986.							
B	FIRST NATIONAL BANK OF OMAHA	2,527.							
C	VANGUARD MARKETING CORP							10,200.	9,910.
D									
E									
F									
G									
H									
I									
J									
K									
Totals		3,513.						10,200.	9,910.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C					290.				
D									
E									
F									
G									
H									
I									
J									
K									
Totals					290.				

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **09**

Name of proprietor

ELIZABETH A. WARREN

Social security number (SSN)

B Enter code from instructions
711510

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

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

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) _____
City, town or post office, state, and ZIP code **CAMBRIDGE, MA 02138**

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

G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2025, check here

I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions Yes No

J If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	23,178.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	23,178.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	23,178.
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	23,178.

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

8 Advertising	8		18 Office expense	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	233.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	5,782.
b Other	16b		b Deductible meals (see instructions)	24b	1,409.
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
			b Other expenses (from line 48)	27b	206.

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27b **7,630.**

29 Tentative profit or (loss). Subtract line 28 from line 7 **15,548.**

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____
Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 **Net profit or (loss).** Subtract line 30 from line 29. **15,548.**

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

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

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

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

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

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

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

44 Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your vehicle for:
a Business _____ b Commuting _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? 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 8-27a, or line 30.

POSTAGE / SHIPPING	206.
48 Total other expenses. Enter here and on line 27b	48 206.

Schedule C - Two-Year Comparison Worksheet

2025

Business Name:

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
INCOME			
GROSS INCOME	27,969.	23,178.	-4,791.
EXPENSES			
SUPPLIES	0.	233.	233.
TRAVEL	0.	5,782.	5,782.
MEALS AND ENTERTAINMENT	0.	1,409.	1,409.
OTHER EXPENSES	0.	206.	206.
TOTAL EXPENSES	0.	7,630.	7,630.
NET PROFIT OR (LOSS)	27,969.	15,548.	-12,421.

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065. Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2025 Attachment Sequence No. 09

BRUCE H. MANN

Social security number (SSN)

Enter code from instructions

711510

Employer ID number (EIN) (see instr.)

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

ROYALTIES

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

E Business address (including suite or room no.) City, town or post office, state, and ZIP code CAMBRIDGE, MA 02138

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

G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses X Yes No

H If you started or acquired this business during 2025, check here

I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions Yes X No

J If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Income

Table with 7 rows for income calculation. Line 1: Gross receipts or sales 164. Line 2: Returns and allowances. Line 3: Subtract line 2 from line 1 164. Line 4: Cost of goods sold. Line 5: Gross profit 164. Line 6: Other income. Line 7: Gross income 164.

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

Table with 27 rows for expense categories. Includes Advertising, Car and truck expenses, Commissions and fees, Contract labor, Depreciation, Office expense, Pension and profit-sharing plans, Rent or lease, Repairs and maintenance, Supplies, Taxes and licenses, Travel and meals, Utilities, Wages, etc.

28 Total expenses before expenses for business use of home. Add lines 8 through 27b 0.
29 Tentative profit or (loss). Subtract line 28 from line 7 164.

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions. If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited.

Schedule C - Two-Year Comparison Worksheet

2025

Business Name:

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
<u>INCOME</u>			
GROSS INCOME	248.	164.	-84.
NET PROFIT OR (LOSS)	248.	164.	-84.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2025

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

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)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7

Part II Long-Term Capital Gains and Losses - 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)
8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (48,918.)
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 <48,918.>

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

Schedule D (Form 1040) 2025 Created 10/6/25

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7a. Then, go to line 22. 	16	<48,918.>
<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>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet(see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7a, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <p style="text-align: center; margin-left: 100px;">} SEE STATEMENT 18</p> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	(3,000.)
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return BRUCE H. MANN & ELIZABETH A. WARREN	Your SSN [REDACTED]
---------------------------------------------------------------------------	------------------------

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 don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7b.

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>866,591.</u>	
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>9,910.</u>	
3. Are you filing Schedule D?*			
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	3.	<u>0.</u>	
<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7a.			
4. Add lines 2 and 3	4.	<u>9,910.</u>	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>856,681.</u>	
6. Enter: \$48,350 if single or married filing separately, \$96,700 if married filing jointly or qualifying surviving spouse, \$64,750 if head of household.	6.	<u>96,700.</u>	
7. Enter the smaller of line 1 or line 6	7.	<u>96,700.</u>	
8. Enter the smaller of line 5 or line 7	8.	<u>96,700.</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>9,910.</u>	
11. Enter the amount from line 9	11.	<u>0.</u>	
12. Subtract line 11 from line 10	12.	<u>9,910.</u>	
13. Enter: \$533,400 if single, \$300,000 if married filing separately, \$600,050 if married filing jointly or qualifying surviving spouse, \$566,700 if head of household.	13.	<u>600,050.</u>	
14. Enter the smaller of line 1 or line 13	14.	<u>600,050.</u>	
15. Add lines 5 and 9	15.	<u>856,681.</u>	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>0.</u>	
17. Enter the smaller of line 12 or line 16	17.	<u>0.</u>	
18. Multiply line 17 by 15% (0.15)	18.	<u>0.</u>	
19. Add lines 9 and 17	19.	<u>0.</u>	
20. Subtract line 19 from line 10	20.	<u>9,910.</u>	
21. Multiply line 20 by 20% (0.20)	21.	<u>1,982.</u>	
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>241,034.</u>	
23. Add lines 18, 21, and 22	23.	<u>243,016.</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>244,701.</u>	
25. Tax on all taxable income. Enter the smaller of line 23 or line 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>243,016.</u>	

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

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **17**

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

ELIZABETH A. WARREN

Social security number of person
with self-employment income



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.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b	
2 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	2	15,548.
3 Combine lines 1a, 1b, and 2	3	15,548.
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions	4a	14,359.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	14,359.
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6 Add lines 4c and 5b	6	14,359.
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 2025	7	\$176,100
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11	8a	173,272.
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	173,272.
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	2,828.
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	351.
11 Multiply line 6 by 2.9% (0.029)	11	416.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3	12	767.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	384.

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

Schedule SE (Form 1040) 2025 Created 5/7/25

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

<p>Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$10,860, or (b) your net farm profits² were less than \$7,840.</p>		
14	Maximum income for optional methods	\$7,240
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$7,240. Also, include this amount on line 4b above	
<p>Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$7,840 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.</p>		
16	Subtract line 15 from line 14	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	

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

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

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

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

DOES NOT APPLY

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2025 Attachment Sequence No. 32

Form 6251

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form6251 for instructions and the latest information.

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

Your social security number

BRUCE H. MANN & ELIZABETH A. WARREN

Table with 2 main columns: Description and Amount. Section 1: Alternative Minimum Taxable Income. Row 1a: 42,440. Row 1b: 866,591. Row 2a: 10,000. Row 4: 876,591.

Table with 2 main columns: Description and Amount. Section 2: Alternative Minimum Tax (AMT). Row 5: 137,000. Row 6: 739,591. Row 7: 201,511. Row 9: 201,511. Row 10: 243,016. Row 11: 0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	739,591.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	9,910.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	9,910.
16	Enter the smaller of line 12 or line 15	16	9,910.
17	Subtract line 16 from line 12	17	729,681.
18	If line 17 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result	18	199,529.
19	Enter: <ul style="list-style-type: none"> • \$96,700 if married filing jointly or qualifying surviving spouse, • \$48,350 if single or married filing separately, or • \$64,750 if head of household. 	19	96,700.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	856,681.
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22	Enter the smaller of line 12 or line 13	22	9,910.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24	Subtract line 23 from line 22	24	9,910.
25	Enter: <ul style="list-style-type: none"> • \$533,400 if single, • \$300,000 if married filing separately, • \$600,050 if married filing jointly or qualifying surviving spouse, or • \$566,700 if head of household. 	25	600,050.
26	Enter the amount from line 21	26	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	856,681.
28	Add line 26 and line 27	28	856,681.
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	0.
30	Enter the smaller of line 24 or line 29	30	0.
31	Multiply line 30 by 15% (0.15)	31	
32	Add lines 23 and 30	32	0.
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.			
33	Subtract line 32 from line 22	33	9,910.
34	Multiply line 33 by 20% (0.20)	34	1,982.
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.			
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25)	37	
38	Add lines 18, 31, 34, and 37	38	201,511.
39	If line 12 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result	39	202,303.
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	201,511.

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

BRUCE H. MANN & ELIZABETH A. WARREN

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 above \$197,300 (\$394,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	ELIZABETH A. WARREN	<input type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	12,167.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	2,433.		
4 Allocable share of W-2 wages from the trade, business, or aggregation			
5 Multiply line 4 by 50% (0.50)			
6 Multiply line 4 by 25% (0.25)			
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property			
8 Multiply line 7 by 2.5% (0.025)			
9 Add lines 6 and 8			
10 Enter the greater of line 5 or line 9			
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10			
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	0.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	0.		
16 Total qualified business income component. Add all amounts reported on line 15			

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

Form **8995-A** (2025) Created 9/12/25

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$197,300 but not \$247,300 (\$394,600 and \$494,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$197,300 (\$394,600 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	SEE STATEMENT 20	290.	
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		290.	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		58.	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32			58.
33	Taxable income before qualified business income deduction	33	866,649.		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	9,910.		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35			856,739.
36	Income limitation. Multiply line 35 by 20% (0.20)	36			171,348.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37			58.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39			58.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40			()

Qualified Business Income After Deductions

Activity: ELIZABETH A. WARREN

1.	Qualified business income before deductions		15,548.
2.	Deductible part of self-employment income:		
	a. Net income subject to self-employment tax from this activity	15,548.	
	b. Total income subject to self-employment tax	15,712.	
	c. Line 2a divided by line 2b (not greater than 1.000)989562118	
	d. Amount from Schedule 1 (Form 1040), line 15	384.	
	e. Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		380.
3.	Self-employed SEP, SIMPLE and qualified plans:		
	a. Net income subject to self-employment tax from this activity	15,386.	
	b. Net earnings from <u>SCHEDULE C</u>	15,548.	
	c. Line 3a divided by line 3b (not greater than 1.000)989580653	
	d. Amount from Schedule 1 (Form 1040), line 16	3,033.	
	e. Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		3,001.
4.	Self-employed health insurance deduction:		
	a. Health insurance payments from this activity		
	b. Health insurance limits for activity above		
	c. Lesser of line 4a or line 4b		
	d. Reserved		
	e. Reserved		
	f. Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Qualified tips deduction:		
	a. Deductible tips from this activity		
	b. Total deductible tips		
	c. Line 5a divided by line 5b (not greater than 1.000)		
	d. Schedule 1-A (Form 1040), line 13		
	e. Line 5c times line 5d		
6.	Line 1 minus lines 2e, 3d, 4f, and 5e		12,167.

Activity: _____

1.	Qualified business income before deductions		
2.	Deductible part of self-employment income:		
	a. Net income subject to self-employment tax from this activity		
	b. Total income subject to self-employment tax		
	c. Line 2a divided by line 2b (not greater than 1.000)		
	d. Amount from Schedule 1 (Form 1040), line 15		
	e. Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		
3.	Self-employed SEP, SIMPLE and qualified plans:		
	a. Net income subject to self-employment tax from this activity		
	b. Net earnings from _____		
	c. Line 3a divided by line 3b (not greater than 1.000)		
	d. Amount from Schedule 1 (Form 1040), line 16		
	e. Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		
4.	Self-employed health insurance deduction:		
	a. Health insurance payments from this activity		
	b. Health insurance limits for activity above		
	c. Lesser of line 4a or line 4b		
	d. Reserved		
	e. Reserved		
	f. Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Qualified tips deduction:		
	a. Deductible tips from this activity		
	b. Total deductible tips		
	c. Line 5a divided by line 5b (not greater than 1.000)		
	d. Schedule 1-A (Form 1040), line 13		
	e. Line 5c times line 5d		
6.	Line 1 minus lines 2e, 3d, 4f, and 5e		

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return BRUCE H. MANN & ELIZABETH A. WARREN	Your social security number [REDACTED]
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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	652,645.		
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4	652,645.		
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 surviving spouse \$200,000	5	250,000.		
6 Subtract line 5 from line 4. If zero or less, enter -0-	6			402,645.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7			3,624.

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-	8	14,359.		
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 surviving spouse \$200,000	9	250,000.		
10 Enter the amount from line 4	10	652,645.		
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			14,359.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13			129.

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 surviving spouse \$200,000	15			
16 Subtract line 15 from line 14. If zero or less, enter -0-	16			
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17			

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18			3,753.
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	11,978.		
20 Enter the amount from line 1	20	652,645.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	9,463.		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22			2,515.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24			2,515.

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

Net Investment Income Tax - Individuals, Estates, and Trusts

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return
BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number or EIN
XXXXXXXXXX

- 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	3,513.
2 Ordinary dividends (see instructions)		2	10,200.
3 Annuities (see instructions)		3	
4a Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a		15,712.
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 21	4b		-15,712.
c Combine lines 4a and 4b		4c	0.
5a Net gain or loss from disposition of property (see instructions)	5a		-3,000.
b Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d Combine lines 5a through 5c		5d	-3,000.
6 Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7 Other modifications to investment income (see instructions) SEE STATEMENT 22		7	132.
8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	10,845.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a Investment interest expenses (see instructions)	9a		
b State, local, and foreign income tax (see instructions)	9b		829.
c Miscellaneous investment expenses (see instructions)	9c		
d Add lines 9a, 9b, and 9c		9d	829.
10 Additional modifications (see instructions)		10	
11 Total deductions and modifications. Add lines 9d and 10		11	829.

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	10,016.
Individuals:			
13 Modified adjusted gross income (see instructions)	13		909,031.
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		659,031.
16 Enter the smaller of line 12 or line 15		16	10,016.
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	381.
Estates and Trusts:			
18a Net investment income (line 12 above)	18a		
b Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c Undistributed net investment income. Subtract line 18b from line 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	

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

Line 7 - Deduction Recoveries Worksheet

MASSACHUSETTS

<p>1. Enter total amount of recovery included in gross income</p> <ul style="list-style-type: none"> • Don't include recoveries of items that are included in NII in the year of recovery (included on lines 1-6). • Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning before 2013. • Don't include recoveries of items if the amount relates to a deduction taken in a tax year beginning after 2012, and you weren't subject to the NIIT solely because your MAGI was below the applicable threshold. 	1.	0.	
<p>CAUTION <i>This rule doesn't apply if you incurred an NOL in such year, and a portion of such NOL constitutes a section 1411 NOL.</i></p>			
<p>2. Amount of the recovery that would've been included in gross income, except for the application of the tax benefit rule under section 111</p>	2.	8,464.	
<p>3. Total amount of recovery (add lines 1 and 2)</p>	3.	8,464.	
<p>4. Enter the percentage of the deduction allocated to NII in the prior year. (If the deduction wasn't allocated between investment income and noninvestment income, enter 100%.)</p>	4.	.015601650	
<p>5. Enter the lesser of (a) line 3 multiplied by line 4, or (b) the total amount deducted on the prior-year Form 8960 attributable to items recovered (after any deduction limitations imposed by section 67 or section 68 in a tax year prior to 2018)</p>	5.	132.	

Calculation of recoveries when the deduction isn't taken into account in computing your section 1411 NOL

<p>6. Multiply line 5 by 3.8% (0.038)</p>	6.	5.	
<p>7. Enter the amount of NII in the year of the deduction (previous year's Form 8960, line 12, unless line 12 is zero, then previous year's Form 8960, line 8 minus line 11)</p>	7.	8,597.	
<p>8. Add the amount on line 5 to line 7</p>	8.	8,729.	
<p>9. Using the previous year's Form 8960, recalculate the NIIT for the year of the deduction by replacing the amount reported on line 12 with the amount reported on line 8 of this worksheet (don't use the NII reported on that year's Form 8960, line 12). Enter your recalculated NIIT here</p>	9.	332.	
<p>10. Enter the NIIT reported for the year of the deduction</p>	10.	327.	
<p>11. Subtract line 10 from line 9</p>	11.	5.	
<p>12. Enter the smaller of line 6 or line 11</p>	12.	5.	
<p>13. Divide line 12 by 3.8% (0.038). Enter the result here and include on Form 8960, line 7</p>	13.	132.	

Calculation of recoveries when the deduction is taken into account in computing your section 1411 NOL

<p>14. Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number)</p>	14.	_____	
<p>15. Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 5 (entered as a positive number, but not less than zero)</p>	15.	_____	
<p>16. Subtract line 15 from line 14. Enter the result here and include on Form 8960, line 7</p>	16.	_____	

Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet

Keep for Your Records

Part III - Deductions Properly Allocable to Investment Income (Individuals Only)

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

	Description	Line	Amount
(a)	N/A	N/A	N/A
(b)	N/A	N/A	N/A

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income (limited to \$40,000, \$20,000 if MFS) **2.** 829.

3. Enter the amounts of other Itemized Deductions properly allocable to investment income

(Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

4. Enter the total deductions properly allocable to investment income. Enter the sum of lines 2 and 3 **4.** 829.

5. Enter the amount of total itemized deductions reported on Form 1040 **5.** 42,382.

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:

(a)	Investment Interest Expense	N/A
(b)	Casualty Losses (other than losses described in section 165(c)(1))	N/A
(c)	Medical Expenses	N/A
(d)	Gambling Losses	N/A
(e)	Total of lines 6(a) through 6(d)	6e. <u>N/A</u>

7. Subtract line 6e from line 5 **7.** 42,382.

8. Enter the lesser of line 7 or line 4 **8.** 829.

TIP This is the amount of itemized deductions that are properly allocable to investment income. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.

Part IV - Reconciliation of Schedule A Deductions to Form 8960, Lines 9 and 10 (Individuals Only)

		(A)	(B)	(C)
		Reenter the amounts and descriptions from Part III, lines 1 - 3.	IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B).	Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.
Miscellaneous Itemized Deductions properly allocable to investment income:				
1.	(a)	N/A	X N/A	= N/A
	(b)	N/A	X N/A	= N/A
2.	State, local, and foreign income taxes	829.	X 1.0000	= 829.
Itemized Deductions Included on Line 3 of Part III:				
3.	(a)		X	=
	(b)		X	=

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

MASSACHUSETTS

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

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

1 Taxable interest		1	3,513.
2 Ordinary dividends		2	10,178.
3 Annuities from nonqualified plans		3	
4a Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc.	4a		15,712.
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b		-15,712.
c Combine lines 4a and 4b		4c	0.
5a Net gain or loss from disposition of property	5a		
b Net gain or loss from disposition of property that is not subject to net investment income tax	5b		
c Adjustment from disposition of partnership interest or S corporation stock	5c		
d Combine lines 5a through 5c		5d	
6 Changes in investment income for certain CFCs and PFICs		6	
7 Other modifications to investment income		7	
8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	13,691.

Part II State Income Tax Pro-ration for 2025 Income Tax Payments

9 State total income		9	777,521.
10 State income tax payments for 2025		10	47,100.
11 2025 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10		11	829.

Part III State Income Tax Pro-ration for 2024 Estimate Payments Made in 2025

12 State estimate payments for 2024		12	0.
13 Percent of state income taxes attributable to investment income for 2024		13	
14 2024 state estimate payments attributable to investment income. Line 12 times line 13		14	0.

Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2025

15 Balance of prior years tax plus extension payments paid in 2025		15	0.
16 Percent of state income taxes attributable to investment income for 2024		16	
17 Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16		17	0.

Part V Reduction of State Tax Deduction

18 Reduction of state tax deduction		18	()
19 Percent of state income taxes attributable to investment income for 2024		19	
20 Reduction of state tax deduction attributable to investment income. Line 18 times line 19		20	(0)

Part VI Total State Income Tax Payments Attributable to Investment Income

21 Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2		21	829.
---------------------------------------------------------------------------------------------------------	--	-----------	------



FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 2

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T PRESIDENT AND FELLOWS OF HARVARD COLLEGE	424,873.	101,095.	20,928.		10,918.	9,465.
S UNITED STATES SENATE	173,272.	22,294.	8,294.		10,743.	2,512.
TOTALS	598,145.	123,389.	29,222.		21,661.	11,977.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
VANGUARD MARKETING CORP	10,200.	9,910.
TOTAL INCLUDED IN FORM 1040, LINE 3A		9,910.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 4

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
TIAA ADMINISTRATIVE SERVICES	38,290.	38,290.
TOTAL TO FORM 1040, LINES 4A AND 4B	38,290.	38,290.



FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 5

TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	35,265.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		<hr/>
		35,265.

TIAA ADMINISTRATIVE SERVICES LLC

AMOUNT RECEIVED THIS YEAR	96,231.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		<hr/>
		96,231.

TOTAL INCLUDED IN FORM 1040, LINE 5B		<hr/>
		131,496.
		<hr/> <hr/>

FORM 1040	TAX	STATEMENT	7
DESCRIPTION		AMOUNT	
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET		243,016.	
TOTAL TO FORM 1040, LINE 16		243,016.	

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT	8
T S DESCRIPTION		AMOUNT	
T PRESIDENT AND FELLOWS OF HARVARD COLLEGE		101,095.	
S UNITED STATES SENATE		22,294.	
S TIAA ADMIN SERVICES LLC		1,252.	
TOTAL TO FORM 1040, LINE 25A		124,641.	

FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	9
DESCRIPTION		AMOUNT	
1ST QTR ESTIMATE PAYMENT - JOINT		5,453.	
2ND QTR ESTIMATE PAYMENT - JOINT		25,000.	
3RD QTR ESTIMATE PAYMENT - JOINT		25,000.	
4TH QTR ESTIMATE PAYMENT - JOINT		25,000.	
PRIOR YEAR OVERPAYMENT APPLIED - JOINT		19,547.	
TOTAL TO FORM 1040, LINE 26		100,000.	

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT	10
T S DESCRIPTION		AMOUNT	
S TIAA ADMINISTRATIVE SERVICES		11,487.	
S TIAA ADMINISTRATIVE SERVICES		10,579.	
T TIAA ADMINISTRATIVE SERVICES LLC		28,869.	
TOTAL TO FORM 1040, LINE 25B		50,935.	



FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 11

T S DESCRIPTION	AMOUNT
FORM 8959, LINE 24	2,515.
TOTAL TO FORM 1040, LINE 25C	2,515.

SCHEDULE 1 STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 12

	2024	2023	2022
	MASSACHUSETTS		
GROSS STATE/LOCAL INC TAX REFUNDS	8,464.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS MASSACHUSETTS	8,464.		
TOTAL NET TAX REFUNDS	8,464.		



SCHEDULE 1		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT 13
		2022	2023	2024
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.				8,464.
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION				
1	NET REFUNDS FOR RECALCULATION		0.	8,464.
2	AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E			10,000.
3	TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C			28,106.
4	SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE	0.	0.	-18,106.
5	ENTER THE STATE AND LOCAL INCOME TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5A			
6	ENTER THE AMOUNT FROM LINE 1			
7	SUBTRACT LINE 6 FROM LINE 5			
8	ADD LINE 7 TO LINE 3			
9	SUBTRACT LINE 8 FROM LINE 2			
10	ENTER THE LESSER OF LINE 4, LINE 6 OR LINE 9. IF ZERO OR LESS, STOP HERE. NONE OF YOUR REFUND IS TAXABLE. IF GREATER THAN ZERO, PROCEED TO LINE 11			
11	ALLOWABLE PRIOR YEAR ITEMIZED DEDUCTIONS			
12	ENTER YOUR PRIOR YEAR STANDARD DEDUCTION			
13	SUBTRACT LINE 12 FROM LINE 11			
14	ENTER THE SMALLER OF LINE 10 OR LINE 13.			
15	PRIOR YEAR TAXABLE INCOME			
16	AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1			
	* IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14			
	* IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15			
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2022				
TOTAL TO SCHEDULE 1, LINE 1				



SCHEDULE 1 SEP DEDUCTION STATEMENT 15

ELIZABETH A. WARREN

1. PLAN CONTRIBUTION RATE OR SELF-EMPLOYED PERSON'S RATE	.200000
2. NET EARNINGS FROM SCHEDULE C, SCHEDULE F, OR SCHEDULE K-1	15,548.
3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM SCHEDULE 1, LINE 15	384.
4. SUBTRACT LINE 3 FROM LINE 2	15,164.
5. MULTIPLY LINE 4 TIMES LINE 1	3,033.
6. MULTIPLY \$350,000 BY YOUR PLAN CONTRIBUTION RATE. ENTER THE RESULT BUT NOT MORE THAN \$70,000	70,000.
7. ENTER THE SMALLER OF LINE 5 OR LINE 6	3,033.
8. CONTRIBUTION DOLLAR LIMIT	70,000.
*IF ANY ELECTIVE DEFERRALS WERE MADE, GO TO LINE 9.	
*OTHERWISE, SKIP LINES 9 THROUGH 18 AND ENTER THE SMALLER OF LINE 7 OR LINE 8 ON LINE 19.	
9. ALLOWABLE ELECTIVE DEFERRALS	
10. SUBTRACT LINE 9 FROM LINE 8	
11. SUBTRACT LINE 9 FROM LINE 4	
12. ENTER ONE-HALF OF LINE 11	
13. ENTER THE SMALLEST OF LINES 7, 10 OR 12	
14. SUBTRACT LINE 13 FROM LINE 4	
15. ENTER THE SMALLER OF LINE 9 OR LINE 14	
*IF CATCH-UP CONTRIBUTIONS WERE MADE, GO TO LINE 16.	
*OTHERWISE, SKIP LINES 16 THROUGH 18.	
16. SUBTRACT LINE 15 FROM LINE 14	
17. CATCH-UP CONTRIBUTION (AGE 50 OR OLDER)	
18. ENTER THE SMALLER OF LINE 16 OR LINE 17	
19. ADD LINES 13, 15 AND 18. ENTER HERE AND ON LINE 16, SCHEDULE 1	3,033.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 16

DESCRIPTION	AMOUNT
TIAA ADMINISTRATIVE SERVICES	1,915.
TIAA ADMINISTRATIVE SERVICES	1,763.
TIAA ADMINISTRATIVE SERVICES LLC	4,812.
PRESIDENT AND FELLOWS OF HARVARD COLLEGE	20,928.
UNITED STATES SENATE	8,294.
TIAA ADMIN SERVICES LLC	924.
MASSACHUSETTS PRIOR YEAR OVERPAYMENT APPLIED	8,464.
TOTAL TO SCHEDULE A, LINE 5A	47,100.

SCHEDULE A STATE AND LOCAL TAX DEDUCTION WORKSHEET STATEMENT 17

1. IS THE AMOUNT ON SCHEDULE A, LINE 5D MORE THAN \$10,000 (\$5,000 IF MFS)

NO. STOP YOUR DEDUCTION ISN'T LIMITED DON'T COMPLETE THE REST OF THIS WORKSHEET.

X YES. ENTER \$ 40,000.

2. ENTER THE AMOUNT FROM FORM 1040, LINE 11B 909,031.

3A. ENTER ANY INCOME FROM PUERTO RICO THAT YOU EXCLUDED

B. ENTER THE AMOUNT FROM FORM 2555, LINE 45

C. ENTER THE AMOUNT FROM FORM 2555, LINE 50

D. ENTER THE AMOUNT FROM FORM 4563, LINE 15

E. ADD LINES 3A THROUGH 3D

4. ADD LINES 2 AND 3E 909,031.

5. ENTER \$500,000 (\$250,000 IF MFS) 500,000.

6. IS THE AMOUNT ON LINE 4 MORE THAN THE AMOUNT ON LINE 5?

NO. SKIP LINES 7 AND 8 ENTER THE AMOUNT FROM LN. 1 ON LN. 9

X YES. SUBTRACT LINE 5 FROM LINE 4. 409,031.

7. MULTIPLY LINE 6 BY 30% 122,709.

8. SUBTRACT LINE 7 FROM LINE 1 -82,709.

9. ENTER THE LARGER OF THE AMOUNT ON LINE 8 OR \$10,000 10,000.

10. STATE AND LOCAL TAX DEDUCTION. ENTER THE SMALLER OF THE AMOUNT ON LINE 9 (HALF THE AMOUNT ON LINE 9 IF MFS) OR THE AMOUNT FROM SCHEDULE A, LINE 5D HERE AND ON SCHEDULE A, LINE 5E 10,000.



SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 18
1. ENTER THE AMOUNT FROM FORM 1040, LINE 15		866,591.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT		3,000.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		869,591.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT		
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
7. ADD LINES 4 AND 6		
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		48,918.
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	3,000.	
12. ADD LINES 10 AND 11		3,000.
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		45,918.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 19
DESCRIPTION		AMOUNT
WRITING		15,548.
TOTAL TO SCHEDULE SE, LINE 2		15,548.

FORM 8995-A	QUALIFIED REIT DIVIDENDS AND PTP INCOME	STATEMENT 20
NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
VANGUARD MARKETING CORP	290.	
TOTAL TO FORM 8995-A, LINE 28	290.	

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 21
ELIZABETH A. WARREN		-15,548.
BRUCE H. MANN		-164.
AMOUNT TO FORM 8960, LINE 4B		-15,712.

FORM 8960	OTHER MODIFICATIONS TO INVESTMENT INCOME	STATEMENT 22
AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR MA		132.
AMOUNT TO FORM 8960, LINE 7		132.

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 23
MASSACHUSETTS		
DESCRIPTION		AMOUNT
PRESIDENT AND FELLOWS OF HARVARD COLLEGE		20,928.
UNITED STATES SENATE		8,294.
TIAA ADMIN SERVICES LLC		924.
TIAA ADMINISTRATIVE SERVICES		1,915.
TIAA ADMINISTRATIVE SERVICES		1,763.
TIAA ADMINISTRATIVE SERVICES LLC		4,812.
PRIOR YEAR OVERPAYMENT APPLIED		8,464.
TOTAL TO STATE FORM 8960, LINE 10		47,100.

2025 Form 1
MA25001011019

Massachusetts Resident Income Tax Return
FOR FULL YEAR RESIDENTS ONLY

For the year January 1-December 31, 2025 or other taxable

Year beginning Ending

BRUCE H MANN
ELIZABETH A WARREN

CAMBRIDGE

MA 02138

Fill in if: Amended return Other jurisdiction change Enter date of change
Federal amendment Amended return due to IRS BBA Partnership Audit

State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased You Spouse

Fill in if under age 18

Fill in if name change

\$1 You \$1 Spouse TOTAL 2
You Spouse

You Spouse

You Spouse

a. Total federal income **912448**

b. Federal adjusted gross income **909031**

Fill in if noncustodial parent

Fill in if you are a custodial parent who has

released claim to exemption for child(ren)

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

1. Filing status (select one only):

Fill in if not using same filing status on the federal return

Single

Married filing jointly

Married filing separate return

Joint filing exemption for spouse with MA gross income under \$8,000

NRA

Head of household

2. Exemptions

a. Personal exemptions

2a 8800

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

\$1,000 = **2b**

c. Age 65 or over before 2026 You + Spouse =

2 2c 1400

d. Blindness You + Spouse =

\$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 10200

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

Your signature

Date

Spouse's signature

Date

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

557001 11-04-25

MARCH 23, 2026

18:13:48

2025 Schedule Y
MA25SYY011019

BRUCE

H MANN



Schedule Y. Other Deductions

1.	(RESERVED FOR FUTURE USE)	1	
2.	Penalty for early savings withdrawal	2	
3.	Amount of deductible alimony paid	3	
4a.	Income received by a firefighter or police officer excludible under MGL ch 41, § 111F included in Form 1, line 3 or Form 1-NR/PY, line 5	4a	
4b.	Income exempt under US tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5	4b	
5.	Moving expenses for members of the Armed Forces	5	
6.	Medical savings account deduction	6	
7.	Self-employed health insurance deduction	7	
8.	Health savings accounts deduction	8	
9a.	Certain qualified deductions from U.S. Form 1040	9a	
9b.	Certain business expenses from U.S. Form 1040	9b	
9c.	Charitable contributions deduction	9c	32382
10.	Student loan interest	10	
11.	College Tuition Deduction (full-year residents only)	11	
12.	Undergraduate student loan interest deduction	12	
13.	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	
14.	Claim of right deduction	14	
15.	Commuter deduction	15	
16.	Human organ donation deduction (full-year residents only)	16	
17.	Certain gambling losses	17	
18a.	Prepaid tuition or college savings program deduction	18a	
18b.	Student loan repayment assistance deduction	18b	
19.	Total other deductions. Add lines 1 through 18	19	32382

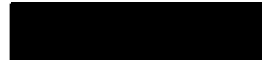
MARCH 23, 2026

18:13:48

2025 Schedule B
MA25010011019

BRUCE

H MANN



Part 1. Interest and Dividend Income

1. Total interest income		1	3513
2. Total ordinary dividends		2	10200
3. Other interest and dividends not included above		3	
4. Total interest and dividends		4	13713
5. Total interest from Massachusetts banks		5	
6a. Other interest and dividends to be excluded	SEE STATEMENT 1	6a	22
6b. Part-year/Nonresidents only		6b	
7. Subtotal		7	13691
8. Allowable deductions from your trade or business		8	
9. Subtotal		9	13691

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

10. Massachusetts short-term capital gains		10	
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	
13b. Part-year/Nonresidents only		13b	
13c. Subtract line 13b from line 13a. Not less than 0		13c	
14. Allowable deductions from your trade or business		14	
15. Subtotal		15	
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	

557041 11-04-25

2025 Schedule B, pg. 2
 MA25010021019

19a. Combine lines 15 through 18	19a
19b. Part-year/Nonresidents only	19b
19c. Exclude line 19b losses from line 19a	19c
20. Short-term losses applied against interest and dividends. Enter smaller of line 9 or line 19c. Not more than \$2,000	20
21. Available short-term losses	21
22. Short-term losses applied against long-term gains	22
23. Short-term losses available for carryover in 2026. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24-28, and complete Part 3	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	13691
30. Short-term losses applied against interest and dividends	30	
31. Subtotal interest and dividends	31	13691
32. Long-term losses applied against interest and dividends. Not more than \$2,000	32	
33. Adjusted interest and dividends	33	13691
34. Enter the amount from line 28	34	
35. Adjusted gross interest, dividends and certain capital gains	35	13691
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	13691
38. If line 37 is greater than or equal to line 9 here and on Form 1, line 20 or Form 1-NR/PY, line 24. If line 37 is less than line 9, enter the amount from line 37 here and on Form 1, line 20 or Form 1-NR/PY, line 24	38	13691
39. Total taxable 8.5% and 12% capital gains. Subtract line 38 from line 37. Not less than 0. If no entry on Part 2, line 11, enter result here and on Form 1, line 23a or Form 1-NR/PY, line 27a	39	0
40. Available short-term losses for carryover in 2026. Enter amount from line 23	40	

557231 01-28-26

2025 Schedule C

MA25011011019

Massachusetts Profit or Loss From Business

ELIZABETH A WARREN
ELIZABETH A WARREN
WRITING



711510

CAMBRIDGE

MA 02138

Accounting method: Cash Accrual Other (specify) No. of employees

Fill in if you materially participated in the operation of this business during 2025 (see instructions)

X

Fill in if you started or acquired this business during 2025

Fill in if you made any payments in 2025 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 business exemption from the sales tax on purchases of taxable energy or heating fuel during 2025

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

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

1. a. Gross receipts or sales	23178		
b. Returns and allowances		a - b = 1	23178
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	23178
4. Other income		4	
5. Total income. Add line 3 and line 4		5	23178
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	

2025 Schedule C, pg. 2
 MA25011021019

14. Interest		
a. mortgage interest paid to financial institutions		
b. other interest	a + b =	14
15. Legal and professional services		15
16. Office expense		16
17. Pension and profit-sharing		17
18. Rent or lease		
a. vehicles, machinery and equipment		
b. other business property	a + b =	18
19. Repairs and maintenance		19
20. Supplies		20
21. Taxes and licenses		21
22. Travel		22
23. Deductible meals. See instructions for appropriate percentage subject to limitations		23
24. Utilities		24
25. Wages		25
26. Other expenses	SEE STATEMENT 2	26
27. Total expenses. Add lines 6 through 26		27
28. Tentative profit or loss. Subtract line 27 from line 5		28
29. Expenses for business use of your home		29
30. Abandoned Building Renovation Deduction		30
31. Net profit or loss. Subtract total of line 29 and line 30 from line 28		31
32. Deductible loss. If you have a loss on line 31 it may be limited. See line 33		32
33. 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	33a. All investment at risk. 33b. Some investment is not at risk.	
34. Profit from line 31		34
35. Total profit or loss. Combine lines 32 and 34		35
36. Allowable prior-year suspended PAL you are applying		36
37. Net profit or loss. Combine line 35 and 36. Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a		37
		233
		5782
		1409
		206
		7630
		15548
		15548
		15548
		15548

557022 11-04-25

2025 Schedule C, pg. 3

MA25011031019

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, enclose explanation

Fill in and enclose explanation if inventory at beginning of year is different 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

2025 Schedule C

MA25011011019

Massachusetts Profit or Loss From Business

BRUCE H MANN
BRUCE H MANN
ROYALTIES



711510

CAMBRIDGE

MA 02138

Accounting method: Cash Accrual Other (specify) No. of employees

Fill in if you materially participated in the operation of this business during 2025 (see instructions)

Fill in if you started or acquired this business during 2025

Fill in if you made any payments in 2025 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 business exemption from the sales tax on purchases of taxable energy or heating fuel during 2025

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

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

1. a. Gross receipts or sales	164		
b. Returns and allowances		a - b = 1	164
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	164
4. Other income		4	
5. Total income. Add line 3 and line 4		5	164
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	

2025 Schedule C, pg. 2

MA25011021019

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

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2025 Schedule C, pg. 3

MA25011031019

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, enclose explanation

Fill in and enclose explanation if inventory at beginning of year is different 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

2025 Schedule HC
MA25029011019



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

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

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- 1a. Date of birth  1b. Spouse's date of birth  1c. Family size **2**
2. Federal adjusted gross income **2** **909031**
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 2025, you turned 18, you were a part-year resident or a taxpayer was deceased.

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

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

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2025, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.
- | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------|
| 4a. Private insurance, including ConnectorCare (complete line(s) 4f and/or 4g below) | <input checked="" type="checkbox"/> You | <input checked="" type="checkbox"/> Spouse |
| 4b. MassHealth. 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.
BLUE CROSS BLUE SHIELD OF MASSAC 

4g. Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.
BLUE CROSS BLUE SHIELD OF MASSAC 

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. 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 2025, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

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You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Your Health Insurance

6. Was your income in 2025 at or below 150% of the federal poverty level? **6** Yes No

If you answer Yes, you are not subject to a penalty in 2025. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2025, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section **only** if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all, of 2025. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2025, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, check below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

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

Months Covered By Health Insurance

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

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2025. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. **Religious exemption:** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? **8a** You Yes No
Spouse Yes No

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

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2025 tax year? **8b** You Yes No
Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2025 tax year? **9** You Yes No
Spouse Yes No

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

2025 Schedule HC, pg. 3
MA25029031019

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Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2025 tax year.

- | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|-----|----|
| 10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? | 10 | You | Yes | No |
| | | Spouse | Yes | No |

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|-----|----|
| 11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | 11 | You | Yes | No |
| | | Spouse | Yes | No |

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|-----|----|
| 12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? | 12 | You | Yes | No |
| | | Spouse | Yes | No |

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2025 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty. Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do **not** assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

2025 M-2210
MA25653011019

**Underpayment of Massachusetts Estimated
Income Tax**

BRUCE H MANN & ELIZABETH A WARREN

You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2026.

You were a resident of Massachusetts for 12 months and not liable for taxes during 2024.

Your estimated payments and withholding equal or exceed your 2024 tax (where taxable year was 12 months and a return was filed).

If your income varied throughout the year and your penalty is reduced or eliminated when calculated using the annualized income installment method on Part 3, fill in the oval. Note: You must figure the penalty using part 3 of this form as well as Parts 1 and 2.

Part 1. Figuring your underpayment

1. 2025 tax						1	36547
2. Total credits						2	
3. Balance						3	36547
4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman						4	29238
5. Enter 2024 tax liability after credits						5	37170
6. Enter the smaller of line 4 or line 5						6	29238
- Installment due dates -							
7. Installment due dates.		a. April 15, 2025	b. June 15, 2025	c. Sept. 15, 2025	d. Jan. 15, 2026		
Fiscal year filers, see instructions	7	04152025	06152025	09152025	01152026		
8. Required installments. If you are annualizing your income on Part 3, enter the amounts from Part 3 line 31. Otherwise, enter the amount in Part 1, line 6 divided by the number of installments required for the year in the appropriate column	8	7310	7310	7310	7308		
9. Estimated taxes paid and taxes withheld for each installment	9	18123	9659	9659	9659		
10. Overpayment of previous installments	10		10813	13162	15511		
11. Total	11	18123	20472	22821	25170		
12. Overpayment	12	10813	13162	15511	17862		
13. Underpayment	13						

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Underpayment of Massachusetts Estimated
Income Tax

BRUCE H MANN & ELIZABETH A WARREN



Part 2. Figuring your underpayment penalty

- 14. Enter the date you paid the amount in line 13 or the 15th day of the 4th month after the close of the taxable year, whichever is earlier 14
- 15. Number of days from the due date of installment to the date shown in line 14 15
- 16. Number of days in line 15 after 4/15/25 and before 7/1/25 16
- 17. Number of days in line 15 after 6/30/25 and before 10/1/25 17
- 18. Number of days in line 15 after 9/30/25 and before 1/1/26 18
- 19. Number of days in line 15 after 12/31/25 and before 4/15/26 19
- 20. Underpayment in line 13 x (number of days in line 16 ÷ 365) x 8% 20
- 21. Underpayment in line 13 x (number of days in line 17 ÷ 365) x 8% 21
- 22. Underpayment in line 13 x (number of days in line 18 ÷ 365) x 8% 22
- 23. Underpayment in line 13 x (number of days in line 19 ÷ 365) x 8% 23
- 24. Penalty. Add all amounts shown in lines 20 through 23. 24

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MA25653031019

Underpayment of Massachusetts Estimated
Income Tax

BRUCE H MANN & ELIZABETH A WARREN



Part 3. Annualized income installment method

Installment due dates

		Jan. 1-March 31	Jan. 1-May 31	Jan. 1-August 31	Jan. 1-Dec. 31
1. Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)	1				
2. Annualization amount	2	4	2.4	1.5	1
3. Multiply line 1 by line 2	3				
4. Tax on amount in line 3. Multiply line 3 by .05	4				
5. Taxable 8.5% income each period	5				
6. Annualization amount	6	4	2.4	1.5	1
7. Multiply line 5 by line 6	7				
8. Tax on amount in line 7. Multiply line 7 by .085	8				
9. Taxable 12% income each period	9				
10. Annualization amount	10	4	2.4	1.5	1
11. Multiply line 9 by line 10	11				
12. Tax on amount in line 11. Multiply line 11 by .12	12				
13. Total taxable income each period tax. Add lines 1, 5, and 9	13				
14. Total tax on income each period. Add lines 4, 8, and 12	14				
15. 4% Surtax threshold	15				
16. Subtract line 15 from line 13. If less than 0, enter 0	16				
17. Annualization amount	17	4	2.4	1.5	1
18. Multiply line 16 by line 17	18				
19. 4% Surtax on amount in line 18. Multiply line 18 by .04	19				
20. Total tax. Add lines 14 and 19	20				
21. Total credits	21				
22. Total tax after credits. Subtract line 21 from line 20	22				
23. Applicable percentage	23	20%	40%	60%	80%
24. Multiply line 22 by line 23	24				
25. Enter the combined amounts of line 31 from all preceding periods	25				
26. Subtract line 25 from line 24. If less than 0, enter 0	26				
27. Divide line 6 of Form M-2210 by 4 and enter result in each column	27				
28. Enter the amount of line 30 for the preceding column	28				
29. Add lines 27 and 28	29				
30. If line 29 is more than line 26, subtract line 26 from line 29. Otherwise, enter 0	30				
31. Enter the smaller of line 26 or line 29 here and on Form M-2210, line 8	31				

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2025 Schedule INC
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Form(s) W-2. Note: All other withholding must be reported on the Schedule 62-WH.

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
	20928	424873	20383		W2
	8294	173272		13255	W2
	924	18477			W2

TOTALS 30146 616622 20383 13255

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