

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent

| | | | | | |
|--|--|-------------------------------|--|---|--|
| Your first name and middle initial BRUCE H. | | Last name MANN | | Your social security number [REDACTED] | |
| If joint return, spouse's first name and middle initial ELIZABETH A. | | Last name WARREN | | Spouse's social security number [REDACTED] | |
| Home address (number and street). If you have a P.O. box, see instructions. [REDACTED] | | | | Apt. no. | |
| City, town, or post office. If you have a foreign address, also complete spaces below. CAMBRIDGE | | | | State ZIP code MA 02138 | |
| Foreign country name | | Foreign province/state/county | | Foreign postal code | |

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☒ You ☒ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

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

Age/Blindness You: ☒ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☒ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):

| If more than four dependents, see instr. and check here <input type="checkbox"/> | (1) First name Last name | | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instr.): | |
|--|--------------------------|--|----------------------------|-------------------------|--|-----------------------------|
| | | | | | Child tax credit | Credit for other dependents |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Income

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

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

| | | | |
|---|--|-----------|-------------------|
| 1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 2 | | 1a | 596,163. |
| b Household employee wages not reported on Form(s) W-2 | | 1b | |
| c Tip income not reported on line 1a (see instructions) | | 1c | |
| d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | | 1d | |
| e Taxable dependent care benefits from Form 2441, line 26 | | 1e | |
| f Employer-provided adoption benefits from Form 8839, line 29 | | 1f | |
| g Wages from Form 8919, line 6 | | 1g | |
| h Other earned income (see instructions) | | 1h | |
| i Nontaxable combat pay election (see instructions) 1i | | | |
| z Add lines 1a through 1h | | 1z | 596,163. |
| Attach Sch. B if required. | 2a Tax-exempt interest | 2a | |
| | 3a Qualified dividends | 3a | 851. |
| | 4a IRA distributions | 4a | |
| | 5a Pensions and annuities | 5a | 219,351. |
| Standard Deduction for - | 6a Social security benefits | 6a | 99,415. |
| | c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/> | | |
| | 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 7 | -3,000. |
| | 8 Other income from Schedule 1, line 10 | 8 | 315,021. |
| 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income | | 9 | 1,144,893. |
| 10 Adjustments to income from Schedule 1, line 26 | | 10 | 65,214. |
| 11 Subtract line 10 from line 9. This is your adjusted gross income | | 11 | 1,079,679. |
| 12 Standard deduction or itemized deductions (from Schedule A) | | 12 | 62,652. |
| 13 Qualified business income deduction from Form 8995 or Form 8995-A | | 13 | |
| 14 Add lines 12 and 13 | | 14 | 62,652. |
| 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income | | 15 | 1,017,027. |

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

Form 1040 (2022)

Tax and Credits

| | | | |
|-----------|--|-----------|-----------------|
| 16 | Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> | 16 | 310,704. |
| 17 | Amount from Schedule 2, line 3 | 17 | |
| 18 | Add lines 16 and 17 | 18 | 310,704. |
| 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | |
| 20 | Amount from Schedule 3, line 8 | 20 | |
| 21 | Add lines 19 and 20 | 21 | |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 310,704. |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | 14,447. |
| 24 | Add lines 22 and 23. This is your total tax | 24 | 325,151. |

Payments

| | | | |
|-----------|---|------------|-----------------|
| 25 | Federal income tax withheld from: | | |
| a | Form(s) W-2 | 25a | 124,432. |
| b | Form(s) 1099 | 25b | 44,960. |
| c | Other forms (see instructions) | 25c | 2,293. |
| d | Add lines 25a through 25c | 25d | 171,685. |
| 26 | 2022 estimated tax payments and amount applied from 2021 return | 26 | 176,000. |
| 27 | Earned income credit (EIC) | 27 | |
| 28 | Additional child tax credit from Schedule 8812 | 28 | |
| 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| 30 | Reserved for future use | 30 | |
| 31 | Amount from Schedule 3, line 15 | 31 | |
| 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 347,685. |

Refund

| | | | |
|------------|---|------------|--|
| 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 22,534. |
| 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | |
| b | Routing number | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d | Account number | | |
| 36 | Amount of line 34 you want applied to your 2023 estimated tax | 36 | 22,534. |

Amount You Owe

| | | | |
|-----------|---|-----------|--|
| 37 | Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | |
| 38 | Estimated tax penalty (see instructions) | 38 | |

Third Party Designee

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

Designee's name **KEITH D. LOWEY, CPA** Phone no. [REDACTED] Personal identification number (PIN) [REDACTED]

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.

Sign Here

| | | | |
|---|------------------|---|---|
| Your signature Spouse's signature. If a joint return, both must sign. | Date Date | Your occupation PROFESSOR Spouse's occupation US SENATOR | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 487450 If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. | Email address | | |

Paid**Preparer Use Only**

| | | | | |
|---|----------------------|------|------|---|
| Preparer's name KEITH D. LOWEY, CPA | Preparer's signature | Date | PTIN | Check if: <input type="checkbox"/> Self-employed |
|---|----------------------|------|------|---|

Firm's name **VERDOLINO & LOWEY, P.C.** Phone no. [REDACTED]
124 WASHINGTON ST., SUITE 101
 Firm's address **FOXBOROUGH, MA 02035-** Firm's EIN [REDACTED]

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

Form **1040** (2022)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

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

Part I Additional Income

STATEMENT 13

| | | | | | |
|-----------|---|-----------|---------|-----------|----------|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | STMT 12 | STMT 14 | 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 | 315,021. |
| 4 | Other gains or (losses). Attach Form 4797 | | | 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 | | | 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 ABLE 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 | 8t | | | |
| u | Wages earned while incarcerated | 8u | | | |
| z | Other income. List type and amount: | 8z | | | |
| 9 | Total other income. Add lines 8a through 8z | | | 9 | |
| 10 | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | | | 10 | 315,021. |

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

Schedule 1 (Form 1040) 2022

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 | 14 | |
| 15 | Deductible part of self-employment tax. Attach Schedule SE | 15 | 4,214. |
| 16 | Self-employed SEP, SIMPLE, and qualified plans | 16 | 61,000. |
| 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 | 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 8i 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 or 1040-SR, line 10, or Form 1040-NR, line 10a | 26 | 65,214. |

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

2022
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

Part I Tax

| | | | |
|----------|--|----------|-----------|
| 1 | Alternative minimum tax. Attach Form 6251 | 1 | 0. |
| 2 | Excess advance premium tax credit repayment. Attach Form 8962 | 2 | |
| 3 | Add lines 1 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 | 4 | 8,428. |
| 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 <input type="checkbox"/> | 8 | |
| 9 | Household employment taxes. Attach Schedule H | 9 | |
| 10 | Repayment of first-time homebuyer credit. Attach Form 5405 if required | 10 | |
| 11 | Additional Medicare Tax. Attach Form 8959 | 11 | 6,019. |
| 12 | Net investment income tax. Attach Form 8960 | 12 | |
| 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)

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

Schedule 2 (Form 1040) 2022

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 | Reserved for future use | | 19 | |
| 20 | Section 965 net tax liability installment from Form 965-A | 20 | | |
| 21 | Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b | | 21 | 14,447. |

Schedule 2 (Form 1040) 2022

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**Go to www.irs.gov/ScheduleA for instructions and the latest information.
Attach to Form 1040 or 1040-SR.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2022Attachment
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 11 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. | | |
| 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 SEE STATEMENT 16 <input type="checkbox"/> | 5a | 64,696. |
| b | State and local real estate taxes (see instructions) | 5b | 23,913. |
| c | State and local personal property taxes | 5c | 83. |
| d | Add lines 5a through 5c | 5d | 88,692. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 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 | 52,652. |
| 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 | 52,652. |

**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 | |
|----|--|----|--|

**Other
Itemized
Deductions**

- | | | | |
|----|--|----|--|
| 16 | Other - from list in instructions. List type and amount: | 16 | |
|----|--|----|--|

**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 12 | 17 | 62,652. |
| 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

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

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 _____

BANK OF AMERICA

CAPITAL ONE NATIONAL ASSOCIATION

FIRST NATIONAL BANK OF OMAHA

number

amount

14.

369.

1,106.

1

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

- 2 Add the amounts on line 1 _____

2

1,489.

- 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

1,489.

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

Amount

Part II

Ordinary Dividends

- 5 List name of payer
VANGUARD MARKETING CORP

851.

5

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

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

6

851.

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

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file Fin CEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 227501 12-07-22

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.

Yes No

- 7a At any time during 2022, 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 _____

X

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located _____

- 8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions _____

X

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 | BANK OF AMERICA | 14. | | | | | | | |
| B | CAPITAL ONE NATIONAL ASSOCIATION | 369. | | | | | | | |
| C | FIRST NATIONAL BANK OF OMAHA | 1,106. | | | | | | | |
| D | VANGUARD MARKETING CORP | | | | | | | 851. | 851. |
| E | | | | | | | | | |
| F | | | | | | | | | |
| G | | | | | | | | | |
| H | | | | | | | | | |
| I | | | | | | | | | |
| J | | | | | | | | | |
| K | | | | | | | | | |
| Totals | | 1,489. | | | | | | 851. | 851. |

| | 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 | | | | | | | | | |
| D | | | | | | | | | |
| E | | | | | | | | | |
| F | | | | | | | | | |
| G | | | | | | | | | |
| H | | | | | | | | | |
| I | | | | | | | | | |
| J | | | | | | | | | |
| K | | | | | | | | | |
| Totals | | | | | | | | | |

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **09**

ELIZABETH A. WARREN

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

WRITING

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

Social security number (SSN)

B Enter code from instructions

711510

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 2022? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2022, check here

☐ Yes ☐ No

I Did you make any payments in 2022 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 | 443,204. |
| 2 | Returns and allowances | 2 | |
| 3 | Subtract line 2 from line 1 | 3 | 443,204. |
| 4 | Cost of goods sold (from line 42) | 4 | |
| 5 | Gross profit. Subtract line 4 from line 3 | 5 | 443,204. |
| 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 | 443,204. |

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

| | | | | | | | |
|-----------|---|------------|-----------------|-------------|--|------------|-----------------|
| 8 | Advertising | 8 | | 18 | Office expense | 18 | |
| 9 | Car and truck expenses (see instructions) | 9 | | 19 | Pension and profit-sharing plans | 19 | |
| 10 | Commissions and fees | 10 | | 20 | Rent or lease (see instructions): | | |
| 11 | Contract labor (see instructions) | 11 | | a | Vehicles, machinery, and equipment | 20a | |
| 12 | Depletion | 12 | | b | Other business property | 20b | |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 | Repairs and maintenance | 21 | |
| 14 | Employee benefit programs (other than on line 19) | 14 | | 22 | Supplies (not included in Part III) | 22 | |
| 15 | Insurance (other than health) | 15 | | 23 | Taxes and licenses | 23 | |
| 16 | Interest (see instructions): | | | 24 | Travel and meals: | | |
| a | Mortgage (paid to banks, etc.) | 16a | | a | Travel | 24a | 8,037. |
| b | Other | 16b | | b | Deductible meals (see instructions) | 24b | |
| 17 | Legal and professional services | 17 | 20,462. | 25 | Utilities | 25 | |
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | | 26 | Wages (less employment credits) | 26 | |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7 | 29 | | 27 a | Other expenses (from line 48) | 27a | 100,000. |
| 30 | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | 30 | | b | Reserved for future use | 27b | |
| 31 | Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both 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. | 31 | 314,705. | | | | |
| 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 | <input type="checkbox"/> All investment is at risk. | | |
| | | | | 32b | <input type="checkbox"/> Some investment is not at risk. | | |

Schedule C - Two-Year Comparison Worksheet

2022

Business Name:

| Description | Tax Year 2021 | Tax Year 2022 | Increase (Decrease) |
|---------------------------------|------------------|------------------|------------------------|
| INCOME | | | |
| GROSS INCOME | 764,212. | 443,204. | -321,008. |
| EXPENSES | | | |
| LEGAL AND PROFESSIONAL SERVICES | 51,755. | 20,462. | -31,293. |
| TRAVEL | 5,941. | 8,037. | 2,096. |
| OTHER EXPENSES | 167,750. | 100,000. | -67,750. |
| TOTAL EXPENSES | 225,446. | 128,499. | -96,947. |
| NET PROFIT OR (LOSS) | 538,766. | 314,705. | -224,061. |

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **09**

BRUCE H. MANN

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) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2022, check here ☐ Yes ☐ No

I Did you make any payments in 2022 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 | 316. |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | 316. |
| 4 Cost of goods sold (from line 42) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | 316. |
| 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 | 316. |

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

| | | | | | |
|---|------------|-------------|---|------------|--|
| 8 Advertising | 8 | | 18 Office expense | 18 | |
| 9 Car and truck expenses (see instructions) | 9 | | 19 Pension and profit-sharing plans | 19 | |
| 10 Commissions and fees | 10 | | 20 Rent or lease (see instructions): | | |
| 11 Contract labor (see instructions) | 11 | | a Vehicles, machinery, and equipment | 20a | |
| 12 Depletion | 12 | | b Other business property | 20b | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 Repairs and maintenance | 21 | |
| 14 Employee benefit programs (other than on line 19) | 14 | | 22 Supplies (not included in Part III) | 22 | |
| 15 Insurance (other than health) | 15 | | 23 Taxes and licenses | 23 | |
| 16 Interest (see instructions): | | | 24 Travel and meals: | | |
| a Mortgage (paid to banks, etc.) | 16a | | a Travel | 24a | |
| b Other | 16b | | b Deductible meals (see instructions) | 24b | |
| 17 Legal and professional services | 17 | | 25 Utilities | 25 | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | 0. | 26 Wages (less employment credits) | 26 | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | 316. | 27 a Other expenses (from line 48) | 27a | |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | 30 | | b Reserved for future use | 27b | |
| 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both 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. | 31 | 316. | | | |
| 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 <input type="checkbox"/> All investment is at risk. | | |
| | | | 32b <input type="checkbox"/> Some investment is not at risk. | | |

Schedule C - Two-Year Comparison Worksheet

2022

Business Name:

| Description | Tax Year 2021 | Tax Year 2022 | Increase (Decrease) |
|----------------------|------------------|------------------|------------------------|
| INCOME | | | |
| GROSS INCOME | 26. | 316. | 290. |
| NET PROFIT OR (LOSS) | 26. | 316. | 290. |

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

OMB No. 1545-0074

2022

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

Part II Long-Term Capital Gains and Losses - 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 for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. 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 (57,918.) |
| 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 <57,918.> |

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

Schedule D (Form 1040) 2022

Part III Summary

| | | |
|---|-----------|-----------|
| 16 Combine lines 7 and 15 and enter the result | 16 | <57,918.> |
| <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 7. 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 7. Then, go to line 22. | | |
| 17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22. | | |
| 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet | 18 | |
| 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 | 19 | |
| 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <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. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. | | |
| 21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">SEE STATEMENT 17</div> </div> | 21 | (3,000.) |
| Note: When figuring which amount is smaller, treat both amounts as positive numbers. | | |
| 22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR. | | |

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 7.

| | | |
|---|-----|-------------------|
| 1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet | 1. | <u>1,017,027.</u> |
| 2. Enter the amount from Form 1040 or 1040-SR, line 3a* | 2. | <u>851.</u> |
| 3. Are you filing Schedule D?* | 3. | <u>0.</u> |
| <input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. | | |
| <input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7. | | |
| 4. Add lines 2 and 3 | 4. | <u>851.</u> |
| 5. Subtract line 4 from line 1. If zero or less, enter -0- | 5. | <u>1,016,176.</u> |
| 6. Enter: | 6. | <u>83,350.</u> |
| \$ 41,675 if single or married filing separately, \$ 83,350 if married filing jointly or qualifying surviving spouse, \$ 55,800 if head of household. | | |
| 7. Enter the smaller of line 1 or line 6 | 7. | <u>83,350.</u> |
| 8. Enter the smaller of line 5 or line 7 | 8. | <u>83,350.</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>851.</u> |
| 11. Enter the amount from line 9 | 11. | <u>0.</u> |
| 12. Subtract line 11 from line 10 | 12. | <u>851.</u> |
| 13. Enter: | 13. | <u>517,200.</u> |
| \$ 459,750 if single, \$ 258,600 if married filing separately, \$ 517,200 if married filing jointly or qualifying surviving spouse, \$ 488,500 if head of household. | | |
| 14. Enter the smaller of line 1 or line 13 | 14. | <u>517,200.</u> |
| 15. Add lines 5 and 9 | 15. | <u>1,016,176.</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>851.</u> |
| 21. Multiply line 20 by 20% (0.20) | 21. | <u>170.</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>310,534.</u> |
| 23. Add lines 18, 21, and 22 | 23. | <u>310,704.</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>310,849.</u> |
| 25. Tax on all taxable income. Enter the smaller of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet | 25. | <u>310,704.</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

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 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 Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A ... If you received social security retirement or disability benefits, enter the amount of Conservation Reserve | 1a | |
| b | Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1b | |
| Skip line 2 if you use the nonfarm optional method in Part II. See instructions. | | | |
| 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 SEE STATEMENT 18 | 2 | 314,705. |
| 3 | Combine lines 1a, 1b, and 2 | 3 | 314,705. |
| 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 | 290,630. |
| 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 | 290,630. |
| 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 | 290,630. |
| 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 2022 | 7 | 147,000 |
| 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 \$147,000 or more, skip lines 8b through 10, and go to line 11 | 8a | 147,000. |
| b | Unreported tips subject to social security tax from Form 4137, line 10 | 8b | |
| c | Wages subject to social security tax from Form 8919, line 10 | 8c | |
| d | Add lines 8a, 8b, and 8c | 8d | |
| 9 | Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | |
| 10 | Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | |
| 11 | Multiply line 6 by 2.9% (0.029) | 11 | 8,428. |
| 12 | Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4 | 12 | 8,428. |
| 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 | 4,214. |

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,060, or (b) your net farm profits² were less than \$6,540.

| | | | |
|-----------|--|-----------|-------|
| 14 | Maximum income for optional methods | 14 | 6,040 |
| 15 | Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,040. Also, include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

| | | | |
|-----------|---|-----------|--|
| 16 | Subtract line 15 from line 14 | 16 | |
| 17 | Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above | 17 | |

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

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

³ From Sch. C, line 31; 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.

Form **6251**Department of the Treasury
Internal Revenue Service

DOES NOT APPLY

Alternative Minimum Tax - IndividualsGo to www.irs.gov/Form6251 for instructions and the latest information.

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

OMB No. 1545-0074

2022Attachment
Sequence No. **32**

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

Your social security number

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

| | | | |
|-----------|--|-----------|-------------------|
| 1 | Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.) | 1 | 1,017,027. |
| 2a | If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12 | 2a | 10,000. |
| b | Tax refund from Schedule 1 (Form 1040), line 1 or line 8z | 2b | |
| c | Investment interest expense (difference between regular tax and AMT) | 2c | |
| d | Depletion (difference between regular tax and AMT) | 2d | |
| e | Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount | 2e | |
| f | Alternative tax net operating loss deduction | 2f | |
| g | Interest from specified private activity bonds exempt from the regular tax | 2g | |
| h | Qualified small business stock, see instructions | 2h | |
| i | Exercise of incentive stock options (excess of AMT income over regular tax income) | 2i | |
| j | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 2j | |
| k | Disposition of property (difference between AMT and regular tax gain or loss) | 2k | |
| l | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 2l | |
| m | Passive activities (difference between AMT and regular tax income or loss) | 2m | |
| n | Loss limitations (difference between AMT and regular tax income or loss) | 2n | |
| o | Circulation costs (difference between regular tax and AMT) | 2o | |
| p | Long-term contracts (difference between AMT and regular tax income) | 2p | |
| q | Mining costs (difference between regular tax and AMT) | 2q | |
| r | Research and experimental costs (difference between regular tax and AMT) | 2r | |
| s | Income from certain installment sales before January 1, 1987 | 2s | |
| t | Intangible drilling costs preference | 2t | |
| 3 | Other adjustments, including income-based related adjustments | 3 | |
| 4 | Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$76,100, see instructions.) | 4 | 1,027,027. |

Part II Alternative Minimum Tax (AMT)

| | | | |
|-----------|---|-----------|-----------------|
| 5 | Exemption. IF your filing status is ... Single or head of household \$539,900 \$75,900 Married filing jointly or qualifying widow(er) ... 1,079,800 118,100 Married filing separately 539,900 59,050 If line 4 is over the amount shown above for your filing status, see instructions. | 5 | 118,100. |
| 6 | Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10 | 6 | 908,927. |
| 7 | <ul style="list-style-type: none"> If you are filing Form 2555, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result. | 7 | 250,309. |
| 8 | Alternative minimum tax foreign tax credit (see instructions) | 8 | |
| 9 | Tentative minimum tax. Subtract line 8 from line 7 | 9 | 250,309. |
| 10 | Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions | 10 | 310,704. |
| 11 | AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1 | 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 | 908,927. |
| 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, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter | 13 | 851. |
| 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 | 851. |
| 16 Enter the smaller of line 12 or line 15 | 16 | 851. |
| 17 Subtract line 16 from line 12 | 17 | 908,076. |
| 18 If line 17 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result | 18 | 250,139. |
| 19 Enter: <ul style="list-style-type: none"> • \$83,350 if married filing jointly or qualifying widow(er), • \$41,675 if single or married filing separately, or • \$55,800 if head of household. | 19 | 83,350. |
| 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 | 1,016,176. |
| 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 | 851. |
| 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 | 851. |
| 25 Enter: <ul style="list-style-type: none"> • \$459,750 if single, • \$258,600 if married filing separately, • \$517,200 if married filing jointly or qualifying widow(er), or • \$488,500 if head of household. | 25 | 517,200. |
| 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 | 1,016,176. |
| 28 Add line 26 and line 27 | 28 | 1,016,176. |
| 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 | 851. |
| 34 Multiply line 33 by 20% (0.20) | 34 | 170. |
| 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 | 250,309. |
| 39 If line 12 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result | 39 | 250,378. |
| 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 | 250,309. |

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 \$170,050 (\$340,100 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"/> | | <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 | 249,556. | | |
| 3 Multiply line 2 by 20% (0.20). If your taxable income is \$170,500 or less (\$340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 | 49,911. | | |
| 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** (2022)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$170,050 but not \$220,050 (\$340,100 and \$440,100 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 \$170,050 (\$340,100 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 | | | |
| 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 | | | |
| 31 | REIT and PTP component. Multiply line 30 by 20% (0.20) | 31 | | | |
| 32 | Qualified business income deduction before the income limitation. Add lines 27 and 31 | 32 | | | |
| 33 | Taxable income before qualified business income deduction | 33 | 1,017,027. | | |
| 34 | Net capital gain. See instructions | 34 | 851. | | |
| 35 | Subtract line 34 from line 33. If zero or less, enter -0- | 35 | | 1,016,176. | |
| 36 | Income limitation. Multiply line 35 by 20% (0.20) | 36 | | 203,235. | |
| 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 | | | |
| 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 | | | |
| 40 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- | 40 | | () | |

Form **8995-A** (2022)

Qualified Business Income After Deductions

Activity: **ELIZABETH A. WARREN**

| | | |
|----|---|------------|
| 1. | Qualified business income before deductions | 314,705. |
| 2. | Deductible part of self-employment income: | |
| a. | Net income subject to self-employment tax from this activity | 314,705. |
| b. | Total income subject to self-employment tax | 315,021. |
| c. | Line 2a divided by line 2b (not greater than 1.000) | .998996892 |
| d. | Amount from Schedule 1 (Form 1040), line 15 | 4,214. |
| e. | Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity | 4,210. |
| 3. | Self-employed SEP, SIMPLE and qualified plans: | |
| a. | Net income subject to self-employment tax from this activity | 314,389. |
| b. | Net earnings from SCHEDULE C | 314,705. |
| c. | Line 3a divided by line 3b (not greater than 1.000) | .998995885 |
| d. | Amount from Schedule 1 (Form 1040), line 16 | 61,000. |
| e. | Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity | 60,939. |
| 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. | Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions | 249,556. |

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. | Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions | |

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, 1040-PR, or 1040-SS.

Go to www.irs.gov/Form8959 for instructions and the latest information.**2022**Attachment
Sequence No. **71**

Name(s) shown on return

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number

Part I Additional Medicare Tax on Medicare Wages

| | | | | |
|---|--|---|----------|----------|
| 1 | Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | 628,138. | |
| 2 | Unreported tips from Form 4137, line 6 | 2 | | |
| 3 | Wages from Form 8919, line 6 | 3 | | |
| 4 | Add lines 1 through 3 | 4 | 628,138. | |
| 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 | | 378,138. |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II | 7 | | 3,403. |

Part II Additional Medicare Tax on Self-Employment Income

| | | | | |
|----|--|----|----------|----------|
| 8 | Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) | 8 | 290,630. | |
| 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 | 628,138. | |
| 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 | | 290,630. |
| 13 | Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III | 13 | | 2,616. |

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-PR or 1040-SS filers, see instructions), and go to Part V | 18 | | 6,019. |
|----|---|----|--|--------|

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 | 11,401. | |
| 20 | Enter the amount from line 1 | 20 | 628,138. | |
| 21 | Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | 9,108. | |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | 2,293. |
| 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-PR or 1040-SS filers, see instructions) | 24 | | 2,293. |

**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.**2022**Attachment
Sequence No. **72**

Name(s) shown on your tax return

BRUCE H. MANN & ELIZABETH A. WARREN

Your social security number or EIN

Part I Investment Income

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

| | | | |
|-----------|---|-----------|-----------|
| 1 | Taxable interest (see instructions) | 1 | 1,489. |
| 2 | Ordinary dividends (see instructions) | 2 | 851. |
| 3 | Annuities (see instructions) | 3 | |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) | 4a | 315,021. |
| b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 19 | 4b | -315,021. |
| 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) | 7 | |
| 8 | Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 | 8 | -660. |

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 | 135. |
| c | Miscellaneous investment expenses (see instructions) | 9c | |
| d | Add lines 9a, 9b, and 9c | 9d | 135. |
| 10 | Additional modifications (see instructions) | 10 | |
| 11 | Total deductions and modifications. Add lines 9d and 10 | 11 | 135. |

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 | |
| Individuals: | | | |
| 13 | Modified adjusted gross income (see instructions) | 13 | 1,079,679. |
| 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 | 829,679. |
| 16 | Enter the smaller of line 12 or line 15 | 16 | |
| 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 | |
| Estates and Trusts: | | | |
| 18a | Net investment income (line 12 above) | 18a | |
| b | Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) | 18b | |
| c | Undistributed net investment income. Subtract line 18b from 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 | |

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

Form **8960** (2022)

Line 7 - Deduction Recoveries Worksheet

MASSACHUSETTS

Keep for Your Records

| | | | |
|---|----|-------------------|--|
| 1. Enter total amount of recovery included in gross income | 1. | <u>0.</u> | |
| <ul style="list-style-type: none"> • Don't include recoveries of items that are included in net investment income 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. | | | |
| <div style="border: 1px solid black; padding: 2px; display: inline-block; width: 50px; text-align: center;">CAUTION</div> <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> | | | |
| 2. Amount of the recovery that would've been included in gross income but for the application of the tax benefit rule under section 111 | 2. | <u>12,728.</u> | |
| 3. Total amount of recovery (add lines 1 and 2) | 3. | <u>12,728.</u> | |
| 4. Enter the percentage of the deduction allocated to net investment income in the prior year. (If the deduction wasn't allocated between investment income and noninvestment income, enter 100%.) | 4. | <u>.000910643</u> | |
| 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 item recovered (after any deduction limitations imposed by section 67 or 68) | 5. | <u>12.</u> | |

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

| | | | |
|---|-----|----------------|--|
| 6. Multiply line 5 by 3.8% (0.038) | 6. | <u>0.</u> | |
| 7. Enter the amount of net investment income 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) | 7. | <u>-1,888.</u> | |
| 8. Add the amount on line 5 to line 7 | 8. | <u>-1,876.</u> | |
| 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 net investment income reported on that year's Form 8960, line 12). Enter your recalculated NIIT here | 9. | <u>0.</u> | |
| 10. Enter the NIIT reported for the year of the deduction | 10. | <u>0.</u> | |
| 11. Subtract line 10 from line 9 | 11. | <u>0.</u> | |
| 12. Enter the smaller of line 6 or line 11 | 12. | <u>0.</u> | |
| 13. Divide line 12 by 3.8% (0.038). Enter the result here and include on Form 8960, line 7 | 13. | <u>0.</u> | |

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

| | | | |
|--|-----|-----------------------------|--|
| 14. Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number) | 14. | <u> </u> | |
| 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) | 15. | <u> </u> | |
| 16. Subtract line 15 from line 14. Enter the result here and include on Form 8960, line 7 | 16. | <u> </u> | |

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 \$10,000, \$5,000 if MFS) 2. 135.

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. 135.

5. Enter the amount of total itemized deductions reported on Form 1040 5. 62,652.

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. 62,652.
8. Enter the lesser of line 7 or line 4 8. 135.

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 |
| (b) | N/A | X | N/A |
| 2. State, local, and foreign income taxes | 135. | X | 1.0000 |
| Itemized Deductions Included on Line 3 of Part III: | | | |
| 3. (a) | | X | |
| (b) | | X | |

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2022****MASSACHUSETTS**

Name(s)

BRUCE H MANN & ELIZABETH A WARREN

Your social security number or EIN

Part I Investment Income☐

Section 6013(g) election

☐

Regulations section 1.1411-10(g) election

| | | | |
|-----------|---|-----------|-----------|
| 1 | Taxable interest | 1 | 1,475. |
| 2 | Ordinary dividends | 2 | 851. |
| 3 | Annuities from nonqualified plans | 3 | |
| 4a | Rental real estate, royalties, partnerships, S corporations, trusts, etc. | 4a | 315,021. |
| b | Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business | 4b | -315,021. |
| 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 | 2,326. |

Part II State Income Tax Pro-ratio for 2022 Income Tax Payments

| | | | |
|-----------|--|-----------|-----------------------------|
| 9 | State total income | 9 | 1,027,200. |
| 10 | State income tax payments for 2022 | 10 | SEE STATEMENT 20 56,612. |
| 11 | 2022 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10 | 11 | 128. |

Part III State Income Tax Pro-ratio for 2021 Estimate Payments Made in 2022

| | | | |
|-----------|---|-----------|---------|
| 12 | State estimate payments for 2021 | 12 | 10,000. |
| 13 | Percent of state income taxes attributable to investment income for 2021 | 13 | .000911 |
| 14 | 2021 state estimate payments attributable to investment income. Line 12 times line 13 | 14 | 9. |

Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2022

| | | | |
|-----------|--|-----------|----|
| 15 | Balance of prior years tax plus extension payments paid in 2022 | 15 | 0. |
| 16 | Percent of state income taxes attributable to investment income for 2021 | 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 | (1,916) |
| 19 | Percent of state income taxes attributable to investment income for 2021 | 19 | .000911 |
| 20 | Reduction of state tax deduction attributable to investment income. Line 18 times line 19 | 20 | (2) |

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 | 135. |
|-----------|---|-----------|------|

Form **8960** (2022)

| | | | |
|-----------|-----------------------------------|-----------|---|
| 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 | 407,332. | 99,416. | 20,047. | | 9,114. | 8,889. |
| S UNITED STATES SENATE | 173,306. | 24,719. | 8,295. | | 9,114. | 2,513. |
| S TIAA ADMIN SERVICES LLC | 15,525. | 297. | 776. | | | |
| TOTALS | 596,163. | 124,432. | 29,118. | | 18,228. | 11,402. |

| | | | |
|-----------|---------------------|-----------|---|
| FORM 1040 | QUALIFIED DIVIDENDS | STATEMENT | 3 |
|-----------|---------------------|-----------|---|

| NAME OF PAYER | ORDINARY DIVIDENDS | QUALIFIED DIVIDENDS |
|--------------------------------------|-----------------------|------------------------|
| VANGUARD MARKETING CORP | 851. | 851. |
| TOTAL INCLUDED IN FORM 1040, LINE 3A | | 851. |

| | | | |
|-----------|-------------------|-----------|---|
| FORM 1040 | IRA DISTRIBUTIONS | STATEMENT | 4 |
|-----------|-------------------|-----------|---|

| NAME OF PAYER | GROSS DISTRIBUTION | TAXABLE AMOUNT |
|-------------------------------------|-----------------------|----------------|
| TIAA ADMINISTRATIVE SERVICES | 36,176. | 36,176. |
| TOTAL TO FORM 1040, LINES 4A AND 4B | 36,176. | 36,176. |

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT

5

TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR 32,131.

NONTAXABLE AMOUNT 1,217.

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

30,914.

TIAA ADMINISTRATIVE SERVICES LLC

AMOUNT RECEIVED THIS YEAR 104,444.

NONTAXABLE AMOUNT (ROLLOVER) 104,444.

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

0.

TIAA ADMINISTRATIVE SERVICES LLC

AMOUNT RECEIVED THIS YEAR 82,776.

NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

82,776.

TOTAL INCLUDED IN FORM 1040, LINE 5B

113,690.

FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT 6

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
 X B. MARRIED FILING JOINTLY
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
 AT ANY TIME DURING 2022
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
 FOR ALL OF 2022

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
 FORM 1040, LINE 6A 99,415.
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 49,343.
 SPOUSE AMOUNT 50,072.
2. MULTIPLY LINE 1 BY 50% (0.50) 49,708.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 2A, 2B, 3B, 4B, 5B,
 7 AND 8. IF FILING FORM 8815, DON'T INCLUDE THE AMOUNT FROM
 LINE 2B. INSTEAD, USE THE AMOUNT FROM SCHEDULE B, LINE 2.
 DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR
 RRB-1099 1,060,390.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
 PUERTO RICO THAT YOU CLAIMED
5. ADD LINES 2, 3, AND 4 1,110,098.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
 AND 23 AND 25 65,214.
7. SUBTRACT LINE 6 FROM LINE 5 1,044,884.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
 \$32,000 IF YOU CHECKED BOX B, OR
 \$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
 [] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
 TAXABLE. ENTER -0- ON FORM 1040, LINE 6B. IF YOU ARE
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
 SPOUSE FOR ALL OF 2022, BE SURE YOU ENTERED 'D' TO THE
 RIGHT OF THE WORD "BENEFITS" ON LINE 6A.
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 1,012,884.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
 \$12,000 IF YOU CHECKED BOX B
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 1,000,884.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 850,751.
16. ADD LINES 14 AND 15 856,751.
17. MULTIPLY LINE 1 BY 85% (.85) 84,503.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 84,503.
 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

| FORM 1040 | TAX | STATEMENT | 7 |
|---|-----|-----------|---|
| DESCRIPTION | | AMOUNT | |
| FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET | | 310,704. | |
| TOTAL TO FORM 1040, LINE 16 | | 310,704. | |

| FORM 1040 | FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 | STATEMENT | 8 |
|--|---|-----------|---|
| T S DESCRIPTION | | AMOUNT | |
| T PRESIDENT AND FELLOWS OF HARVARD COLLEGE | | 99,416. | |
| S UNITED STATES SENATE | | 24,719. | |
| S TIAA ADMIN SERVICES LLC | | 297. | |
| TOTAL TO FORM 1040, LINE 25A | | 124,432. | |

| FORM 1040 | CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR | STATEMENT | 9 |
|----------------------------------|---|-----------|---|
| DESCRIPTION | | AMOUNT | |
| 1ST QTR ESTIMATE PAYMENT - JOINT | | 44,000. | |
| 2ND QTR ESTIMATE PAYMENT - JOINT | | 44,000. | |
| 3RD QTR ESTIMATE PAYMENT - JOINT | | 44,000. | |
| 4TH QTR ESTIMATE PAYMENT - JOINT | | 44,000. | |
| TOTAL TO FORM 1040, LINE 26 | | 176,000. | |

| FORM 1040 | FEDERAL INCOME TAX WITHHELD - FORM(S) 1099 | STATEMENT | 10 |
|------------------------------------|--|-----------|----|
| T S DESCRIPTION | | AMOUNT | |
| S TIAA ADMINISTRATIVE SERVICES | | 9,274. | |
| S TIAA ADMINISTRATIVE SERVICES | | 10,853. | |
| T TIAA ADMINISTRATIVE SERVICES LLC | | 24,833. | |
| TOTAL TO FORM 1040, LINE 25B | | 44,960. | |

| | | |
|-----------|---|--------------|
| FORM 1040 | FEDERAL INCOME TAX WITHHELD - OTHER FORMS | STATEMENT 11 |
|-----------|---|--------------|

| | |
|------------------------------|--------|
| T S DESCRIPTION | AMOUNT |
| FORM 8959, LINE 24 | 2,293. |
| TOTAL TO FORM 1040, LINE 25C | 2,293. |

| | | |
|------------|------------------------------------|--------------|
| SCHEDULE 1 | STATE AND LOCAL INCOME TAX REFUNDS | STATEMENT 12 |
|------------|------------------------------------|--------------|

| | | | |
|-----------------------------------|---------------|------|------|
| | 2021 | 2020 | 2019 |
| | MASSACHUSETTS | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 14,644. | | |
| LESS: TAX PAID IN FOLLOWING YEAR | 1,916. | | |
| NET TAX REFUNDS MASSACHUSETTS | 12,728. | | |
| TOTAL NET TAX REFUNDS | 12,728. | | |

SCHEDULE 1 REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 13

| | 2021 | STATE REFUND | AMOUNT SUBTRACTED FROM TAXABLE REFUND |
|-------------------------------|---------------|--------------|--|
| | MASSACHUSETTS | | |
| STATE TAX PAID IN FOLLOW YEAR | 10,000. | | |
| | <hr/> | | |
| | X | 14,644. = | 1,916. |
| TOTAL STATE TAX PAID 2021 | 76,417. | | <hr/> <hr/> |

| SCHEDULE 1 | | TAXABLE STATE AND LOCAL INCOME TAX REFUNDS | | STATEMENT 14 |
|---|--|--|------|--------------|
| | | 2019 | 2020 | 2021 |
| NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT. | | | | 12,728. |
| LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION | | | | |
| 1 | NET REFUNDS FOR RECALCULATION | | 0. | 12,728. |
| 2 | AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E | | | 10,000. |
| 3 | TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C | | | 23,116. |
| 4 | SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE | 0. | 0. | -13,116. |
| 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 2019 | | | | |
| 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 | 314,705. |
| 3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM SCHEDULE 1, LINE 15 | 4,214. |
| 4. SUBTRACT LINE 3 FROM LINE 2 | 310,491. |
| 5. MULTIPLY LINE 4 TIMES LINE 1 | 62,098. |
| 6. MULTIPLY \$305,000 BY YOUR PLAN CONTRIBUTION RATE. ENTER THE RESULT BUT NOT MORE THAN \$61,000 | 61,000. |
| 7. ENTER THE SMALLER OF LINE 5 OR LINE 6 | 61,000. |
| 8. CONTRIBUTION DOLLAR LIMIT | 61,000. |
| *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 | 61,000. |

| | | |
|------------|------------------------------|--------------|
| SCHEDULE A | STATE AND LOCAL INCOME TAXES | STATEMENT 16 |
|------------|------------------------------|--------------|

| DESCRIPTION | AMOUNT |
|--|---------|
| TIAA ADMINISTRATIVE SERVICES | 1,546. |
| TIAA ADMINISTRATIVE SERVICES | 1,809. |
| TIAA ADMINISTRATIVE SERVICES LLC | 4,139. |
| PRESIDENT AND FELLOWS OF HARVARD COLLEGE | 20,047. |
| UNITED STATES SENATE | 8,295. |
| TIAA ADMIN SERVICES LLC | 776. |
| MASSACHUSETTS 3RD QTR ESTIMATE PAYMENTS | 356. |
| MASSACHUSETTS 4TH QTR ESTIMATE PAYMENTS | 5,000. |
| MASSACHUSETTS PRIOR YEAR OVERPAYMENT APPLIED | 14,644. |
| MASSACHUSETTS PRIOR YEAR ESTIMATE PAYMENTS | 10,000. |
| REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS | -1,916. |
| TOTAL TO SCHEDULE A, LINE 5A | 64,696. |

| SCHEDULE D | CAPITAL LOSS CARRYOVER | STATEMENT 17 |
|--|------------------------|--------------|
| 1. ENTER THE AMOUNT FROM FORM 1040, LINE 15 | | 1,017,027. |
| 2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT | | 3,000. |
| 3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0- | | 1,020,027. |
| 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 | | 57,918. |
| 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- | | 54,918. |

| SCHEDULE SE | NON-FARM INCOME | STATEMENT 18 |
|------------------------------|-----------------|--------------|
| DESCRIPTION | | AMOUNT |
| WRITING | | 314,705. |
| TOTAL TO SCHEDULE SE, LINE 2 | | 314,705. |

| FORM 8960 | TRADE OR BUSINESS INCOME | STATEMENT 19 |
|------------------------------|--------------------------|--------------|
| ELIZABETH A. WARREN | | -314,705. |
| BRUCE H. MANN | | -316. |
| AMOUNT TO FORM 8960, LINE 4B | | -315,021. |

FORM 8960

STATE INCOME TAX PAYMENTS

STATEMENT 20

MASSACHUSETTS

DESCRIPTION

AMOUNT

| | |
|--|---------|
| PRESIDENT AND FELLOWS OF HARVARD COLLEGE | 20,047. |
| UNITED STATES SENATE | 8,295. |
| TIAA ADMIN SERVICES LLC | 776. |
| TIAA ADMINISTRATIVE SERVICES | 1,546. |
| TIAA ADMINISTRATIVE SERVICES | 1,809. |
| TIAA ADMINISTRATIVE SERVICES LLC | 4,139. |
| PRIOR YEAR OVERPAYMENT APPLIED | 14,644. |
| 2022 3RD QTR ESTIMATE PAYMENT | 356. |
| 2022 4TH QTR ESTIMATE PAYMENT | 5,000. |
| TOTAL TO STATE FORM 8960, LINE 10 | 56,612. |

2022 Form 1
MA22001011019

Massachusetts Resident Income Tax Return
FOR FULL YEAR RESIDENTS ONLY

For the year January 1-December 31, 2022 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

Fill in if under age 18

Fill in if name change

| | | | |
|---|--|-------|---|
| <input checked="" type="checkbox"/> \$1 You | <input checked="" type="checkbox"/> \$1 Spouse | TOTAL | 2 |
| You | Spouse | | |
| You | Spouse | | |
| You | Spouse | | |
| You | Spouse | | |
| Fill in if noncustodial parent | | | |
| Fill in if filing Schedule TDS | | | |
| Fill in if filing Schedule FCI | | | |
| Fill in if reporting crypto currency | | | |

a. Total federal income

1144893

b. Federal adjusted gross income

1079679

1. Filing status (select one only):

Single

☒ Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Exemptions

a. Personal exemptions

2a

8800

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

X \$1,000 = 2b

c. Age 65 or over before 2023 ☒ You + ☒ Spouse =

2

X \$700 = 2c

1400

d. Blindness You + Spouse =

X \$2,200 = 2d

e. Medical/dental

2e

f. Adoption

2f

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

2g

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

2022 Form 1, pg. 2

MA22001021019

Massachusetts Resident Income Tax Return
[REDACTED]

| | | | | |
|------|---|-----------------------|-----------------|---------|
| 3. | Wages, salaries, tips | | 3 | 596163 |
| 4. | Taxable pensions and annuities | | 4 | 113690 |
| 5. | Mass. bank interest: a. | 14 - b. exemption 200 | STATEMENT 1 = 5 | 0 |
| 6a. | Business/profession income/loss | | 6a | 315021 |
| 6b. | Farming income/loss | | 6b | |
| 7. | Rental, royalty and REMIC, partnership, S corp., trust income/loss | | 7 | |
| 8a. | Unemployment | | 8a | |
| 8b. | Mass. lottery winnings | | 8b | |
| 9. | Other income from Schedule X, line 7 | | 9 | |
| 10. | TOTAL 5.0% INCOME | | 10 | 1024874 |
| 11a. | Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement | | 11a | 2000 |
| 11b. | Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement | | 11b | 2000 |
| 12. | Reserved for future use | | 12 | |
| 13. | Reserved for future use | | 13 | |
| 14. | Rental deduction. a. | | ÷ 2 = 14 | |
| 15. | Other deductions from Schedule Y, line 19 | | 15 | |
| 16. | Total deductions. Add lines 11 through 15 | | 16 | 4000 |
| 17. | 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" | | 17 | 1020874 |
| 18. | Exemption amount | | 18 | 10200 |
| 19. | 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0" | | 19 | 1010674 |
| 20. | INTEREST AND DIVIDEND INCOME | | 20 | 2326 |
| 21. | TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 | | 21 | 1013000 |
| 22. | TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585 | | 22 | 50650 |

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

2022 Form 1, pg. 3

MA22001031019

Massachusetts Resident Income Tax Return

| | | | | | | |
|-----|---|---|-------------|---------|-----|-------|
| 23. | 12% INCOME. Not less than "0." | a. | 0 | x .12 = | 23 | |
| 24. | TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS | | | | 24 | |
| | Fill in if any excess exemptions were used in calculating lines 20, 23 or 24 | | | | | |
| 25. | Credit recapture amount (from Credit Recapture Schedule) | | | | 25 | |
| 26. | Additional tax on installment sale | | | | 26 | |
| 27. | If you qualify for No Tax Status, fill in and enter "0" on line 28 | | | | | |
| 28. | TOTAL INCOME TAX. Add lines 22 through 26 | | | | 28 | 50650 |
| 29. | Limited Income Credit | | | | 29 | |
| 30. | Income tax due to another state or jurisdiction | | | | 30 | |
| 31. | Other credits from Credit Manager Schedule | | | | 31 | |
| 32. | INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0" | | | | 32 | 50650 |
| 33. | Voluntary Contributions | | | | | |
| | a. | Endangered Wildlife Conservation | | | 33a | |
| | b. | Organ Transplant Fund | | | 33b | |
| | c. | Massachusetts Public Health HIV and Hepatitis Fund | | | 33c | |
| | d. | Massachusetts U.S. Olympic Fund | | | 33d | |
| | e. | Massachusetts Military Family Relief Fund | | | 33e | |
| | f. | Homeless Animal Prevention and Care | | | 33f | |
| | Total. Add lines 33a through 33f | | | | 33 | |
| 34. | Use tax due on Internet, mail order and other out-of-state purchases | | | | | |
| 35. | Health care penalty | a. You | + b. Spouse | | 35 | |
| 36. | Amended return only. Overpayment from original return | | | | | |
| 37. | INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36 | | | | 37 | 50650 |
| 38. | a. | Massachusetts income tax withheld from Form(s) W-2 | 38a | 29118 | | |
| | b. | Massachusetts income tax withheld from Form(s) 1099 | 38b | 7494 | | |
| | c. | Massachusetts income tax withheld from other forms | 38c | | | |
| | Total. Add lines 38a through 38c | | | | 38 | 36612 |

MA22001041019

Massachusetts Resident Income Tax Return

257013 11-15-22

2022 Schedule B
MA22010011019

BRUCE

H MANN

Part 1. Interest and Dividend Income

| | | |
|---|----|------|
| 1. Total interest income | 1 | 1489 |
| 2. Total ordinary dividends | 2 | 851 |
| 3. Other interest and dividends not included above | 3 | |
| 4. Total interest and dividends | 4 | 2340 |
| 5. Total interest from Massachusetts banks | 5 | 14 |
| 6a. Other interest and dividends to be excluded | 6a | |
| 6b. Part-year/Nonresidents only | 6b | |
| 7. Subtotal | 7 | 2326 |
| 8. Allowable deductions from your trade or business | 8 | |
| 9. Subtotal | 9 | 2326 |

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 | |

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APRIL 6, 2023

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2022 Schedule B, pg. 2

MA22010021019

| | |
|---|------------|
| 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 | 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 2023 | 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 | 2326 |
| 30. Short-term losses applied against interest and dividends | 30 | |
| 31. Subtotal interest and dividends | 31 | 2326 |
| 32. Long-term losses applied against interest and dividends | 32 | |
| 33. Adjusted interest and dividends | 33 | 2326 |
| 34. Enter the amount from line 28 | 34 | |
| 35. Adjusted gross interest, dividends and certain capital gains | 35 | 2326 |
| 36. Excess exemptions | 36 | |
| 37. Subtract line 36 from line 35 | 37 | 2326 |
| 38. Interest and dividends taxable at 5.0% | 38 | 2326 |
| 39. Taxable 12% capital gains | 39 | 0 |
| 40. Available short-term losses for carryover in 2023 | 40 | |

2022 Schedule C

MA22011011019

Massachusetts Profit or Loss From Business

ELIZABETH A WARREN
ELIZABETH A WARREN
WRITING

CAMBRIDGE

711510

MA 02138

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

No. of employees

Fill in if you materially participated in the operation of this business during 2022 (see instructions)

☒

Fill in if you started or acquired this business during 2022

Fill in if you made any payments in 2022 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 2022

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 | 443204 | | |
| b. Returns and allowances | | a - b = 1 | 443204 |
| 2. Cost of goods sold and/or operations | | 2 | |
| 3. Gross profit. Subtract line 2 from line 1 | | 3 | 443204 |
| 4. Other income | | 4 | |
| 5. Total income. Add line 3 and line 4 | | 5 | 443204 |
| 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 | |

2022 Schedule C, pg. 2

MA22011021019

| | | |
|--|------------|--------|
| 14. Interest | | |
| a. mortgage interest paid to financial institutions | | |
| b. other interest | a + b = 14 | |
| 15. Legal and professional services | 15 | 20462 |
| 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 | 8037 |
| 23. Deductible meals. See instructions for appropriate percentage subject to limitations | 23 | |
| 24. Utilities | 24 | |
| 25. Wages | 25 | |
| 26. Other expenses | 26 | 100000 |
| 27. Total expenses. Add lines 6 through 26 | 27 | 128499 |
| 28. Tentative profit or loss. Subtract line 27 from line 5 | 28 | 314705 |
| 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 | 314705 |
| 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 | | |
| 34. Profit from line 31 | 34 | 314705 |
| 35. Total profit or loss. Combine lines 32 and 34 | 35 | 314705 |
| 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 | 314705 |

SEE STATEMENT 2

33a. All investment at risk.
33b. Some investment is not at risk.

2022 Schedule C, pg. 3

MA22011031019

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 |

2022 Schedule C

MA22011011019

Massachusetts Profit or Loss From Business

BRUCE
BRUCE H MANN
ROYALTIES

H MANN

CAMBRIDGE

711510

MA 02138

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

No. of employees

Fill in if you materially participated in the operation of this business during 2022 (see instructions)

☒

Fill in if you started or acquired this business during 2022

Fill in if you made any payments in 2022 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 2022

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 | 316 | | |
| b. Returns and allowances | | a - b = 1 | 316 |
| 2. Cost of goods sold and/or operations | | 2 | |
| 3. Gross profit. Subtract line 2 from line 1 | | 3 | 316 |
| 4. Other income | | 4 | |
| 5. Total income. Add line 3 and line 4 | | 5 | 316 |
| 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 | |

2022 Schedule C, pg. 2

MA22011021019

| | | | |
|------------|--|--|-----|
| 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 |
| | | | 0 |
| 28. | Tentative profit or loss. Subtract line 27 from line 5 | | 316 |
| 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 |
| | | | 316 |
| 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 |
| | | | 316 |
| 35. | Total profit or loss. Combine lines 32 and 34 | | 35 |
| | | | 316 |
| 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 |
| | | | 316 |

2022 Schedule C, pg. 3

MA22011031019

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 |

2022 Schedule HC
MA2029011019

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.

BRUCE

H MANN

- 1a. Date of birth [REDACTED] 1b. Spouse's date of birth [REDACTED] 1c. Family size **2**
2. Federal adjusted gross income **2** **1079679**
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 2022, 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 2022, 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 [REDACTED] [REDACTED]

- 4g. Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

BLUE CROSS BLUE SHIELD OF MASSAC [REDACTED] [REDACTED]

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 2022, 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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2022 Schedule HC, pg. 2
MA22029021019

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 2022 at or below 150% of the federal poverty level? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2022. 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 2022, 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 2022. 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 2022, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, check below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

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

Months Covered By Health Insurance

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

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2022. 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 2022 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 2022 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.

APRIL 6, 2023

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2022 Schedule HC, pg. 3
MA2029031019

BRUCE

H MANN

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 2022 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 2022 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

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

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

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

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

APRIL 6, 2023

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2022 M-2210
MA22653011019

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, 2023.

You were a resident of Massachusetts for 12 months and not liable for taxes during 2021.

Your estimated payments and withholding equal or exceed your 2021 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

| | | | | | |
|---|----|---------------------------|------------------|-------------------|------------------|
| 1. 2022 tax | 1 | 50650 | | | |
| 2. Total credits | 2 | | | | |
| 3. Balance | 3 | 50650 | | | |
| 4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman | 4 | 40520 | | | |
| 5. Enter 2021 tax liability after credits | 5 | 61773 | | | |
| 6. Enter the smaller of line 4 or line 5 | 6 | 40520 | | | |
| 7. Enter in col's. a through d (respectively) the installment dates of the 15th day of the 4th, 6th and 9th months of the taxable year and the 1st month of the succeeding taxable year | 7 | | | | |
| | | - Installment due dates - | | | |
| | | a. April 15, 2022 | b. June 15, 2022 | c. Sept. 15, 2022 | d. Jan. 15, 2023 |
| | | 04152022 | 06152022 | 09152022 | 01152023 |
| 8. Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns | 8 | 10130 | 10130 | 10130 | 10130 |
| 9. Estimated taxes paid and taxes withheld for each installment | 9 | 23797 | 9153 | 9509 | 14153 |
| 10. Overpayment of previous installments | 10 | | 13667 | 12690 | 12069 |
| 11. Total | 11 | 23797 | 22820 | 22199 | 26222 |
| 12. Overpayment | 12 | 13667 | 12690 | 12069 | 16092 |
| 13. Underpayment | 13 | | | | |

APRIL 6, 2023

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2022 M-2210, pg. 2

MA22653021019

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 4/15/22 and before 7/1/22 | 16 | |
| 17. Number of days in line 15 after 6/30/22 and before 10/1/22 | 17 | |
| 18. Number of days in line 15 after 9/30/22 and before 1/1/23 | 18 | |
| 19. Number of days in line 15 after 12/31/22 and before 4/15/23 | 19 | |
| 20. Underpayment in line 13 x (number of days in line 16 ÷ 365) x 5% | 20 | |
| 21. Underpayment in line 13 x (number of days in line 17 ÷ 365) x 6% | 21 | |
| 22. Underpayment in line 13 x (number of days in line 18 ÷ 365) x 7% | 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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MA22653031019

Underpayment of Massachusetts Estimated
Income Tax

BRUCE H MANN

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 12% 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 .12 | 8 | | | | |
| 9. Total tax. Add lines 4 and 8 | 9 | | | | |
| 10. Total credits | 10 | | | | |
| 11. Total tax after credits | 11 | | | | |
| 12. Applicable percentage | 12 | 20% | 40% | 60% | 80% |
| 13. Multiply line 11 by line 12 | 13 | | | | |
| 14. Enter the combined amounts of line 20 from all preceding periods | | 14 | | | |
| 15. Subtract line 14 from line 13. Not less than "0" | 15 | | | | |
| 16. Divide line 6 of Form M-2210 by 4 and enter result in each column | 16 | | | | |
| 17. Enter the amount from line 19 of this worksheet for the preceding column | | 17 | | | |
| 18. Add lines 16 and 17 | 18 | | | | |
| 19. If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0" | 19 | | | | |
| 20. Enter the smaller of line 15 or line 18 here and on Form M-2210, line 8 | 20 | | | | |

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2022 Schedule INC
MA22INC011019

BRUCE

H MANN

Form W-2 and 1099 Information

| A. FEDERAL ID NUMBER | B. STATE TAX WITHHELD | C. STATE WAGES/INCOME | D. TAXPAYER SS WITHHELD | E. SPOUSE SS WITHHELD | F. SOURCE OF WITHHOLDING |
|----------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| 04 2103580 | 20047 | 407332 | 18003 | | W2 |
| 53 6002558 | 8295 | 173306 | | 11627 | W2 |
| 82 2826183 | 776 | 15525 | | | W2 |
| 82 2826183 | 1546 | 30914 | | | 1099R |
| 82 2826183 | 1809 | 36176 | | | 1099R |
| 82 2826183 | 4139 | 82776 | | | 1099R |

| | | | | | |
|--------|-------|--------|-------|-------|--|
| TOTALS | 36612 | 746029 | 18003 | 11627 | |
|--------|-------|--------|-------|-------|--|

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MA 1/1-NR/PY INTEREST INCOME FROM MASSACHUSETTS BANKS STATEMENT 1

| DESCRIPTION | AMOUNT |
|---|--------|
| BANK OF AMERICA | 14. |
| TOTAL TO FORM 1, LINE 5 OR FORM 1-NR/PY, LINE 7 | 14. |

MA C SCHEDULE C - OTHER BUSINESS EXPENSES STATEMENT 2

| DESCRIPTION | AMOUNT |
|------------------------------|----------|
| RESEARCH ASSISTANCE | 100,000. |
| TOTAL TO SCHEDULE C, LINE 26 | 100,000. |