

**Filing Status** ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

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

Your first name and middle initial <b>BRUCE H.</b>		Last name <b>MANN</b>		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial <b>ELIZABETH A.</b>		Last name <b>WARREN</b>		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. <b>CAMBRIDGE</b>				State ZIP code <b>MA 02138</b>	
Foreign country name		Foreign province/state/county		Foreign postal code	
				<b>Presidential Election Campaign</b> 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. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☒ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☒ Was born before January 2, 1957 ☐ 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) ✓ if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents

<b>Attach Sch. B if required.</b>	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2. <span style="float: right;"><b>STMT 2</b></span>	<b>1</b>	<b>581,443.</b>
	<b>2a</b> Tax-exempt interest	<b>2a</b>	
	<b>3a</b> Qualified dividends	<b>3a</b>	
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>5a</b> Pensions and annuities	<b>5a</b>	<b>3,027,423.</b>
	<b>6a</b> Social security benefits	<b>6a</b>	<b>93,280.</b>
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>7</b>	<b>-3,000.</b>
	<b>8</b> Other income from Schedule 1, line 10	<b>8</b>	<b>538,792.</b>
	<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	<b>1,358,378.</b>
	<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>	<b>65,215.</b>
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	<b>1,293,163.</b>
<b>12a</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12a</b>	<b>87,027.</b>	
<b>b</b> Charitable contributions if you take the standard deduction (see instr.)	<b>12b</b>		
<b>c</b> Add lines 12a and 12b	<b>12c</b>	<b>87,027.</b>	
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>		
<b>14</b> Add lines 12c and 13	<b>14</b>	<b>87,027.</b>	
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>	<b>1,206,136.</b>	

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

Form 1040 (2021)

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	382,793.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	382,793.
19	Nonrefundable 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	382,793.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	22,170.
24	Add lines 22 and 23. This is your <b>total tax</b>	24	404,963.
25	Federal income tax withheld from:		
a	Form(s) W-2 SEE STATEMENT 6	25a	121,046.
b	Form(s) 1099 SEE STATEMENT 8	25b	43,150.
c	Other forms (see instructions) SEE STATEMENT 9	25c	2,153.
d	Add lines 25a through 25c	25d	166,349.
26	2021 estimated tax payments and amount applied from 2020 return STATEMENT 7	26	233,500.
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instr. <input type="checkbox"/>	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	399,849.
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	
	35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
	36 Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
<b>Amount You Owe</b>	37 <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	37	5,114.
	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.  Personal identification number (PIN)

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.

<b>Sign Here</b>	Your signature	Date	Your occupation <b>PROFESSOR</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation <b>US SENATOR</b>	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no.	Email address		

<b>Paid Preparer Use Only</b>	Preparer's name <b>KEITH D. LOWEY, CPA</b>	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
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Firm's name	<b>VERDOLINO &amp; LOWEY, P.C.</b>		Phone no.	<input type="text"/>
Firm's address	<b>124 WASHINGTON ST., SUITE 101 FOXBOROUGH, MA 02035-</b>		Firm's EIN	<input type="text"/>

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

Form **1040** (2021)

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2021**

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**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes	STMT 10	STMT 11	<b>1</b>	0.
<b>2a</b>	Alimony received			<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶				
<b>3</b>	Business income or (loss). Attach Schedule C			<b>3</b>	538,792.
<b>4</b>	Other gains or (losses). Attach Form 4797			<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F			<b>6</b>	
<b>7</b>	Unemployment compensation			<b>7</b>	
<b>8</b>	Other income:				
<b>a</b>	Net operating loss	<b>8a</b>	( )		
<b>b</b>	Gambling income	<b>8b</b>			
<b>c</b>	Cancellation of debt	<b>8c</b>			
<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b>	( )		
<b>e</b>	Taxable Health Savings Account distribution	<b>8e</b>			
<b>f</b>	Alaska Permanent Fund dividends	<b>8f</b>			
<b>g</b>	Jury duty pay	<b>8g</b>			
<b>h</b>	Prizes and awards	<b>8h</b>			
<b>i</b>	Activity not engaged in for profit income	<b>8i</b>			
<b>j</b>	Stock options	<b>8j</b>			
<b>k</b>	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	<b>8k</b>			
<b>l</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8l</b>			
<b>m</b>	Section 951(a) inclusion (see instructions)	<b>8m</b>			
<b>n</b>	Section 951A(a) inclusion (see instructions)	<b>8n</b>			
<b>o</b>	Section 461(l) excess business loss adjustment	<b>8o</b>			
<b>p</b>	Taxable distributions from an ABLE account (see instructions)	<b>8p</b>			
<b>z</b>	Other income. List type and amount ▶				
		<b>8z</b>			
<b>9</b>	Total other income. Add lines 8a through 8z			<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			<b>10</b>	538,792.

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

Schedule 1 (Form 1040) 2021

**Part II Adjustments to Income**

<b>11</b>	Educator expenses .....	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 .....	<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 .....	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE .....	<b>15</b>	7,215.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans .....	<b>16</b>	58,000.
<b>17</b>	Self-employed health insurance deduction .....	<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings .....	<b>18</b>	
<b>19a</b>	Alimony paid .....	<b>19a</b>	
<b>b</b>	Recipient's SSN .....		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ .....		
<b>20</b>	IRA deduction .....	<b>20</b>	
<b>21</b>	Student loan interest deduction .....	<b>21</b>	
<b>22</b>	Reserved for future use .....	<b>22</b>	
<b>23</b>	Archer MSA deduction .....	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) .....	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit .....	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l .....	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses .....	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans .....	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans .....	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....	<b>24h</b>	
<b>i</b>	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 .....	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 .....	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount ▶ .....		
	.....	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z .....	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a .....	<b>26</b>	65,215.

**SCHEDULE 2**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Taxes**

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

OMB No. 1545-0074

**2021**  
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**

<b>1</b>	Alternative minimum tax. Attach Form 6251 .....	<b>1</b>	<b>0.</b>
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 .....	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 .....	<b>3</b>	<b>0.</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE .....	<b>4</b>	<b>14,429.</b>
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 .....	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 .....	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 .....	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required .....	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H .....	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required .....	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 .....	<b>11</b>	<b>7,741.</b>
<b>12</b>	Net investment income tax. Attach Form 8960 .....	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 .....	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares .....	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 .....	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 .....	<b>16</b>	

*(continued on page 2)*LHA **For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule 2 (Form 1040) 2021**

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:			
<b>a</b>	Recapture of other credits. List type, form number, and amount ►	<b>17a</b>		
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	<b>17b</b>		
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>		
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>		
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>		
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>		
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>		
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>		
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>		
<b>j</b>	Section 72(m)(5) excess benefits tax	<b>17j</b>		
<b>k</b>	Golden parachute payments	<b>17k</b>		
<b>l</b>	Tax on accumulation distribution of trusts	<b>17l</b>		
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>		
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	<b>17n</b>		
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>		
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>		
<b>q</b>	Any interest from Form 8621, line 24	<b>17q</b>		
<b>z</b>	Any other taxes. List type and amount ►	<b>17z</b>		
<b>18</b>	Total additional taxes. Add lines 17a through 17z		<b>18</b>	
<b>19</b>	Additional tax from Schedule 8812		<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A	<b>20</b>		
<b>21</b>	Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		<b>21</b>	<b>22,170.</b>

Schedule 2 (Form 1040) 2021

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://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

**2021**

Attachment  
Sequence No. **07**

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

Your social security number

**BRUCE H. MANN & ELIZABETH A. WARREN**

**Medical and Dental Expenses**

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

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

**Taxes You Paid**

- |          |  |           |         |
|----------|--|-----------|---------|
| <b>5</b> | State and local taxes.   |           |         |
| <b>a</b> | 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 <b>SEE STATEMENT 13</b> ► <input type="checkbox"/> | <b>5a</b> | 66,417. |
| <b>b</b> | State and local real estate taxes (see instructions) .....   | <b>5b</b> | 22,907. |
| <b>c</b> | State and local personal property taxes .....  | <b>5c</b> | 209.    |
| <b>d</b> | Add lines 5a through 5c .....  | <b>5d</b> | 89,533. |
| <b>e</b> | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....  | <b>5e</b> | 10,000. |
| <b>6</b> | Other taxes. List type and amount ► .....  | <b>6</b>  |         |
| <b>7</b> | Add lines 5e and 6 .....   | <b>7</b>  | 10,000. |

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited (see instructions).

- |           |   |           |  |
|-----------|---|-----------|--|
| <b>8</b>  | 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"/>                              |           |  |
| <b>a</b>  | Home mortgage interest and points reported to you on Form 1098. See instructions if limited .....   | <b>8a</b> |  |
| <b>b</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 ► ..... | <b>8b</b> |  |
| <b>c</b>  | Points not reported to you on Form 1098. See instructions for special rules .....   | <b>8c</b> |  |
| <b>d</b>  | Mortgage insurance premiums (see instructions) .....  | <b>8d</b> |  |
| <b>e</b>  | Add lines 8a through 8d .....   | <b>8e</b> |  |
| <b>9</b>  | Investment interest. Attach Form 4952 if required. See instructions .....   | <b>9</b>  |  |
| <b>10</b> | Add lines 8e and 9 .....  | <b>10</b> |  |

**Gifts to Charity**

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

- |           |  |           |         |
|-----------|--|-----------|---------|
| <b>11</b> | Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....  | <b>11</b> | 77,027. |
| <b>12</b> | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 ..... | <b>12</b> |         |
| <b>13</b> | Carryover from prior year .....  | <b>13</b> |         |
| <b>14</b> | Add lines 11 through 13 .....  | <b>14</b> | 77,027. |

**Casualty and Theft Losses**

- |           |  |           |  |
|-----------|--|-----------|--|
| <b>15</b> | 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 ..... | <b>15</b> |  |
|-----------|--|-----------|--|

**Other Itemized Deductions**

- |           |   |           |  |
|-----------|---|-----------|--|
| <b>16</b> | Other - from list in instructions. List type and amount ► ..... | <b>16</b> |  |
|-----------|---|-----------|--|

**Total Itemized Deductions**

- |           |  |           |         |
|-----------|--|-----------|---------|
| <b>17</b> | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a .....            | <b>17</b> | 87,027. |
| <b>18</b> | 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 (99)  
Name(s) shown on return

**Interest and Ordinary Dividends**

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

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2021**

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

mount

34.

585.

553.

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

1,172.

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

1,172.

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

Amount

**Part II**

**Ordinary Dividends**

5 List name of payer ►

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

**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 FinCEN Form 114 may result in substantial penalties. See instructions.  
127501 11-04-21

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 2021, 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

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located

8 During 2021, 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	34.							
B	CAPITAL ONE NATIONAL ASSOCIATION	585.							
C	FIRST NATIONAL BANK OF OMAHA	553.							
D									
E									
F									
G									
H									
I									
J									
K									
Totals		1,172.							

	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 (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **09**

Name of proprietor

**ELIZABETH A. WARREN**

Social security number (SSN)

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

**WRITING**

**B** Enter code from instructions

**711510**

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

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

**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

**CAMBRIDGE, MA 02138**

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

**G** Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No

**H** If you started or acquired this business during 2021, check here ☐

**I** Did you make any payments in 2021 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**

<b>1</b> 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"/>	<b>1</b>	<b>764,212.</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>764,212.</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>764,212.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	<b>764,212.</b>

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

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	<b>5,941.</b>
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	<b>51,755.</b>	<b>25</b> Utilities	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		<b>27 a</b> Other expenses (from line 48)	<b>27a</b>	<b>167,750.</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>		<b>b</b> <b>Reserved for future use</b>	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>538,766.</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

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

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

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

43	When did you place your vehicle in service for business purposes? (month/day/year)    ▶    /    /			
44	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:			
a	Business	b	Commuting	c Other
45	Was your vehicle available for personal use during off-duty hours? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
46	Do you (or your spouse) have another vehicle available for personal use? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
47 a	Do you have evidence to support your deduction? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
b	If "Yes," is the evidence written? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			

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

RESEARCH ASSISTANCE	167,750.
48 <b>Total other expenses.</b> Enter here and on line 27a	48 167,750.

# Schedule C - Two-Year Comparison Worksheet

# 2021

Business Name:

Description	Tax Year 2020	Tax Year 2021	Increase (Decrease)
<b>INCOME</b>			
<b>GROSS INCOME</b>	278,334.	764,212.	485,878.
<b>EXPENSES</b>			
LEGAL AND PROFESSIONAL SERVICES	0.	51,755.	51,755.
TRAVEL	0.	5,941.	5,941.
OTHER EXPENSES	32,800.	167,750.	134,950.
TOTAL EXPENSES	32,800.	225,446.	192,646.
NET PROFIT OR (LOSS)	245,534.	538,766.	293,232.



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

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **09**

Name of proprietor

**BRUCE H. MANN**

Social security number (SSN)

B Enter code from instructions

**711510**

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

**ROYALTIES**

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

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

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

**CAMBRIDGE, MA 02138**

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

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2021, check here ☐ Yes ☒ No

I Did you make any payments in 2021 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	26.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	26.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	26.
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	26.

**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	26.	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	26.				
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

# 2021

Business Name:

Description	Tax Year 2020	Tax Year 2021	Increase (Decrease)
INCOME			
GROSS INCOME	319.	26.	-293.
NET PROFIT OR (LOSS)	319.	26.	-293.



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

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

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

OMB No. 1545-0074

**2021**

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

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>
<b>13</b> Capital gain distributions				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>14</b> ( 60,918. )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				<b>15</b> <60,918.>

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

Schedule D (Form 1040) 2021

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<60,918.>	
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>			
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.			
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....		<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....			
<b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.			
<b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>		<b>21</b>	( 3,000.)
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
<b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.			

Schedule D (Form 1040) 2021



**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2021**

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.

<b>1a</b> 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	<b>1a</b>	
<b>b</b> Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	<b>1b</b>	

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

<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order ..... <b>SEE STATEMENT 15</b>	<b>2</b>	<b>538,766.</b>
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	<b>538,766.</b>
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	<b>4a</b>	<b>497,550.</b>

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

<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue	<b>4c</b>	<b>497,550.</b>

<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>	
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<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	
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<b>6</b> Add lines 4c and 5b	<b>6</b>	<b>497,550.</b>
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<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	<b>7</b>	<b>142,800</b>
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<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	<b>142,800.</b>
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<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	
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<b>c</b> Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	
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<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>	
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<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>	
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<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	
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<b>11</b> Multiply line 6 by 2.9% (0.029)	<b>11</b>	<b>14,429.</b>
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<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b>	<b>12</b>	<b>14,429.</b>
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<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b>	<b>13</b>	<b>7,215.</b>
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**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> wasn't more than \$8,820, or (b) your net farm profits<sup>2</sup> were less than \$6,367.

<b>14</b> Maximum income for optional methods	<b>14</b>	<b>5,880</b>
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<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$5,880. Also, include this amount on line 4b above	<b>15</b>	
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**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,367 and also less than 72.189% of your gross nonfarm income<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14	<b>16</b>	
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<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	<b>17</b>	
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<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

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

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

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

DOES NOT APPLY

## Alternative Minimum Tax - Individuals

OMB No. 1545-0074

Form

6251

Department of the Treasury  
Internal Revenue Service (99)▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

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

2021  
Attachment  
Sequence No. 32

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

Your social security number

BRUCE H. MANN &amp; ELIZABETH A. WARREN

**Part I Alternative Minimum Taxable Income**

<b>1</b>	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.)	<b>1</b>	1,206,136.
<b>2a</b>	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 12a	<b>2a</b>	10,000.
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	<b>2b</b>	
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	<b>2e</b>	
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$752,800, see instructions.)	<b>4</b>	1,216,136.

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. <b>IF your filing status is ...</b> Single or head of household ..... \$523,600 ..... \$73,600 Married filing jointly or qualifying widow(er) ... 1,047,200 ..... 114,600 Married filing separately ..... 523,600 ..... 57,300 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>AND line 4 is not over ...</b>	<b>THEN enter on line 5 ...</b>	<b>STMT 16</b>	<b>5</b>	72,366.
<b>6</b>	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				<b>6</b>	1,143,770.
<b>7</b>	• 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. • <b>All others:</b> If line 6 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result.				<b>7</b>	316,258.
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)				<b>8</b>	
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7				<b>9</b>	316,258.
<b>10</b>	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				<b>10</b>	382,793.
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1				<b>11</b>	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.

<b>12</b> 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 .....	<b>12</b>	
<b>13</b> 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 .....	<b>13</b>	
<b>14</b> 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 .....	<b>14</b>	
<b>15</b> 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 <b>smaller</b> 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 .....	<b>15</b>	
<b>16</b> Enter the <b>smaller</b> of line 12 or line 15 .....	<b>16</b>	
<b>17</b> Subtract line 16 from line 12 .....	<b>17</b>	
<b>18</b> If line 17 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result .....	<b>18</b>	
<b>19</b> Enter: <ul style="list-style-type: none"> <li>• \$80,800 if married filing jointly or qualifying widow(er),</li> <li>• \$40,400 if single or married filing separately, or</li> <li>• \$54,100 if head of household.</li> </ul>	<b>19</b>	
<b>20</b> 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 .....	<b>20</b>	
<b>21</b> Subtract line 20 from line 19. If zero or less, enter -0- .....	<b>21</b>	
<b>22</b> Enter the <b>smaller</b> of line 12 or line 13 .....	<b>22</b>	
<b>23</b> Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% .....	<b>23</b>	
<b>24</b> Subtract line 23 from line 22 .....	<b>24</b>	
<b>25</b> Enter: <ul style="list-style-type: none"> <li>• \$445,850 if single,</li> <li>• \$250,800 if married filing separately,</li> <li>• \$501,600 if married filing jointly or qualifying widow(er), or</li> <li>• \$473,750 if head of household.</li> </ul>	<b>25</b>	
<b>26</b> Enter the amount from line 21 .....	<b>26</b>	
<b>27</b> 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 .....	<b>27</b>	
<b>28</b> Add line 26 and line 27 .....	<b>28</b>	
<b>29</b> Subtract line 28 from line 25. If zero or less, enter -0- .....	<b>29</b>	
<b>30</b> Enter the smaller of line 24 or line 29 .....	<b>30</b>	
<b>31</b> Multiply line 30 by 15% (0.15) .....	<b>31</b>	
<b>32</b> Add lines 23 and 30 .....	<b>32</b>	
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>		
<b>33</b> Subtract line 32 from line 22 .....	<b>33</b>	
<b>34</b> Multiply line 33 by 20% (0.20) .....	<b>34</b>	
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>		
<b>35</b> Add lines 17, 32, and 33 .....	<b>35</b>	
<b>36</b> Subtract line 35 from line 12 .....	<b>36</b>	
<b>37</b> Multiply line 36 by 25% (0.25) .....	<b>37</b>	
<b>38</b> Add lines 18, 31, 34, and 37 .....	<b>38</b>	
<b>39</b> If line 12 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result .....	<b>39</b>	
<b>40</b> Enter the <b>smaller</b> 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 .....	<b>40</b>	

Department of the Treasury  
Internal Revenue Service▶ **Attach to your tax return.**▶ **Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.**

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 \$164,900 (\$164,925 if married filing separately; \$329,800 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	2 473,554.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 94,711.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 0.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 0.		
16 Total qualified business income component. Add all amounts reported on line 15	16		

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

Form **8995-A** (2021)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 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 \$164,900 (\$164,925 if married filing separately; \$329,800 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	1,206,136.	
34	Net capital gain. See instructions .....	34		
35	Subtract line 34 from line 33. If zero or less, enter -0- .....	35		1,206,136.
36	Income limitation. Multiply line 35 by 20% (0.20) .....	36		241,227.
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** (2021)

## Qualified Business Income After Deductions

Activity: **ELIZABETH A. WARREN**

1.	Qualified business income before deductions .....	538,766.
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity .....	538,766.
b.	Total income subject to self-employment tax .....	538,792.
c.	Line 2a divided by line 2b (not greater than 1.000) .....	.999951744
d.	Amount from Schedule 1 (Form 1040), line 15 .....	7,215.
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity .....	7,215.
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity .....	538,740.
b.	Net earnings from <b>SCHEDULE C</b> .....	538,766.
c.	Line 3a divided by line 3b (not greater than 1.000) .....	.999951742
d.	Amount from Schedule 1 (Form 1040), line 16 .....	58,000.
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity .....	57,997.
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 .....	473,554.

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](http://www.irs.gov/Form8959) for instructions and the latest information.

**2021**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	612,503.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	612,503.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		362,503.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		3,263.

**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	497,550.	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000.	
10 Enter the amount from line 4	10	612,503.	
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		497,550.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		4,478.

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		7,741.
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**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	11,034.	
20 Enter the amount from line 1	20	612,503.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	8,881.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		2,153.
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		2,153.

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	393,669.	95,721.	19,363.		8,854.	8,521.
S UNITED STATES SENATE	173,334.	25,055.	8,297.		8,854.	2,513.
S TIAA ADMIN SERVICES LLC	14,440.	270.	722.			
TOTALS	581,443.	121,046.	28,382.		17,708.	11,034.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 3

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
TIAA ADMINISTRATIVE SERVICES	21,705.	21,705.
TIAA ADMINISTRATIVE SERVICES	32,390.	32,390.
TOTAL TO FORM 1040, LINES 4A AND 4B	54,095.	54,095.



FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 4

## TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	69,083.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		69,083.

## TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	33,934.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		33,934.

## TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	3,612.	
NONTAXABLE AMOUNT	41.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		3,571.

## TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	885,934.	
NONTAXABLE AMOUNT (ROLLOVER)	885,934.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		0.

## TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	604,072.	
NONTAXABLE AMOUNT (ROLLOVER)	604,072.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		0.

## TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	1,059,713.	
NONTAXABLE AMOUNT (ROLLOVER)	1,059,713.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		0.



TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	105,661.	
NONTAXABLE AMOUNT (ROLLOVER)	105,661.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		0.

TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	54,725.	
NONTAXABLE AMOUNT (ROLLOVER)	54,725.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		0.

TIAA ADMINISTRATIVE SERVICES

AMOUNT RECEIVED THIS YEAR	210,689.	
NONTAXABLE AMOUNT (ROLLOVER)	210,689.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		0.

TOTAL INCLUDED IN FORM 1040, LINE 5B		106,588.
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FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT 5

## CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)  
 X B. MARRIED FILING JOINTLY  
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE  
 AT ANY TIME DURING 2021  
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE  
 FOR ALL OF 2021

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 93,280.  
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 46,311.  
 SPOUSE AMOUNT 46,969.
2. MULTIPLY LINE 1 BY 50% (0.50) 46,640.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1, 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 1,279,090.
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 1,325,730.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,  
 AND 23 AND 25 65,215.
7. SUBTRACT LINE 6 FROM LINE 5 1,260,515.
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 2021, BE SURE YOU ENTERED 'D' TO THE  
 RIGHT OF THE WORD "BENEFITS" ON LINE 6A.  
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 1,228,515.
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- 1,216,515.
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- 1,034,038.
16. ADD LINES 14 AND 15 1,040,038.
17. MULTIPLY LINE 1 BY 85% (.85) 79,288.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 79,288.  
 \* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

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FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT	6
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T S DESCRIPTION	AMOUNT
-	
T PRESIDENT AND FELLOWS OF HARVARD COLLEGE	95,721.
S UNITED STATES SENATE	25,055.
S TIAA ADMIN SERVICES LLC	270.
TOTAL TO FORM 1040, LINE 25A	121,046.

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FORM 1040	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	7
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DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT - JOINT	61,000.
2ND QTR ESTIMATE PAYMENT - JOINT	55,500.
3RD QTR ESTIMATE PAYMENT - JOINT	58,500.
4TH QTR ESTIMATE PAYMENT - JOINT	58,500.
TOTAL TO FORM 1040, LINE 26	233,500.

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FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT	8
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T S DESCRIPTION	AMOUNT
-	
S TIAA ADMINISTRATIVE SERVICES	20,725.
S TIAA ADMINISTRATIVE SERVICES	2,171.
S TIAA ADMINISTRATIVE SERVICES	9,717.
S TIAA ADMINISTRATIVE SERVICES	10,180.
S TIAA ADMINISTRATIVE SERVICES	357.
TOTAL TO FORM 1040, LINE 25B	43,150.

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FORM 1040	FEDERAL INCOME TAX WITHHELD - OTHER FORMS	STATEMENT	9
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T S DESCRIPTION	AMOUNT
FORM 8959, LINE 24	2,153.
TOTAL TO FORM 1040, LINE 25C	2,153.

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	10
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	2020	2019	2018
	MASSACHUSETTS		
GROSS STATE/LOCAL INC TAX REFUNDS	23,981.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS MASSACHUSETTS	23,981.		
TOTAL NET TAX REFUNDS	23,981.		

SCHEDULE 1	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT 11
	2018	2019	2020
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.			23,981.
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION			
1 NET REFUNDS FOR RECALCULATION		0.	23,981.
2 AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E			10,000.
3 TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C			22,179.
4 SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE	0.	0.	-12,179.
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 2018			
TOTAL TO SCHEDULE 1, LINE 1			

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SCHEDULE 1	SEP DEDUCTION	STATEMENT 12
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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	538,766.
3. DEDUCTION FOR SELF-EMPLOYMENT TAX FROM SCHEDULE 1, LINE 27	7,215.
4. SUBTRACT LINE 3 FROM LINE 2	531,551.
5. MULTIPLY LINE 4 TIMES LINE 1	106,310.
6. MULTIPLY \$290,000 BY YOUR PLAN CONTRIBUTION RATE. ENTER THE RESULT BUT NOT MORE THAN \$58,000	58,000.
7. ENTER THE SMALLER OF LINE 5 OR LINE 6	58,000.
8. CONTRIBUTION DOLLAR LIMIT	58,000.
*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 15, SCHEDULE 1	58,000.

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SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 13
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DESCRIPTION	AMOUNT
TIAA ADMINISTRATIVE SERVICES	3,454.
TIAA ADMINISTRATIVE SERVICES	1,085.
TIAA ADMINISTRATIVE SERVICES	1,619.
TIAA ADMINISTRATIVE SERVICES	1,697.
TIAA ADMINISTRATIVE SERVICES	180.
PRESIDENT AND FELLOWS OF HARVARD COLLEGE	19,363.
UNITED STATES SENATE	8,297.
TIAA ADMIN SERVICES LLC	722.
MASSACHUSETTS PRIOR YEAR OVERPAYMENT APPLIED	23,465.
MASSACHUSETTS 4TH QTR ESTIMATE PAYMENTS	6,535.
TOTAL TO SCHEDULE A, LINE 5A	66,417.

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 14
1. ENTER THE AMOUNT FROM FORM 1040, LINE 15		1,206,136.
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-		1,209,136.
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		60,918.
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-		57,918.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 15
DESCRIPTION		AMOUNT
WRITING		538,766.
TOTAL TO SCHEDULE SE, LINE 2		538,766.



FORM 6251

EXEMPTION WORKSHEET

STATEMENT 16

1	ENTER: \$73,600 IF SINGLE OR HEAD OF HOUSEHOLD; \$114,600 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$57,300 IF MARRIED FILING SEPARATELY	114,600.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 4	1,216,136.
3	ENTER: \$523,600 IF SINGLE OR HEAD OF HOUSEHOLD; \$1,047,200 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$523,600 IF MARRIED FILING SEPARATELY	1,047,200.
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	<u>168,936.</u>
5	MULTIPLY LINE 4 BY 25% (.25)	42,234.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. ENTER THIS AMOUNT ON FORM 6251, LINE 5, AND GO TO FORM 6251, LINE 6	<u><u>72,366.</u></u>

# 2021 TAX RETURN FILING INSTRUCTIONS

## MASSACHUSETTS INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2021

Prepared for	Bruce H. Mann & Elizabeth A. Warren [REDACTED] Cambridge, MA 02138
Prepared by	VERDOLINO & LOWEY, P.C. 124 WASHINGTON ST., SUITE 101 FOXBOROUGH, MA 02035-
Amount of tax	Total tax \$ 61,773 Less: payments and credits \$ 76,417 Plus: interest and penalties \$ 0 Overpayment \$ 14,644
Overpayment	Miscellaneous Donations \$ 0 Credited to your estimated tax \$ 14,644 Refunded to you \$ 0
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	This return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form M-8453 to our office. We will then submit your electronic return to the MDOR.
Return must be mailed on or before	Not applicable
Special Instructions	Do not mail the paper copy of the return to the MDOR.

**2021 Form 1**  
**MA21001011019**

**Massachusetts Resident Income Tax Return**  
**FOR FULL YEAR RESIDENTS ONLY**

For the year January 1-December 31, 2021 or other taxable

Year beginning

Ending

**BRUCE**

**H MANN**

**ELIZABETH**

**A WARREN**

**CAMBRIDGE**

**MA 02138**

Fill in if:

Amended return

Other jurisdiction change

Federal amendment

Amended return due to IRS BBA Partnership Audit

**State Election Campaign Fund:**

☒ \$1 You ☒ \$1 Spouse TOTAL 2

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

You Spouse

Fill in if name change

You Spouse

Taxpayer deceased

You Spouse

Fill in if under age 18

You Spouse

a. Total federal income

**1358378**

b. Federal adjusted gross income

**1293163**

**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)

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

**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 2022 ☒ 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**

**2021 Form 1, pg. 2**

MA21001021019

Massachusetts Resident Income Tax Return  
[REDACTED]

3. Wages, salaries, tips		3	581443
4. Taxable pensions and annuities		4	106588
5. Mass. bank interest: a.	34 - b. exemption 200	STATEMENT 1 = 5	0
6a. Business/profession income/loss		6a	538792
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 6		9	21705
10. TOTAL 5.0% INCOME		10	1248528
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	1244528
18. Exemption amount		18	10200
19. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		19	1234328
20. INTEREST AND DIVIDEND INCOME		20	1138
21. TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20		21	1235466

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

# 2021 Form 1, pg. 3

MA21001031019

Massachusetts Resident Income Tax Return

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	61773
23. 12% INCOME. Not less than "0." a. 0	x .12 = 23	
24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24	24	
25. Credit recapture amount (from Credit Recapture Schedule)	25	
26. Additional tax on installment sale	26	
27. If you qualify for No Tax Status, fill in and enter "0" on line 28		
28. TOTAL INCOME TAX. Add lines 22 through 26	28	61773
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	61773
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	34	
35. Health care penalty a. You + b. Spouse	35	
36. Amended return only. Overpayment from original return	36	
37. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36	37	61773

157012 01-04-22

APRIL 9, 2022

15:54:31

## MA21001041019

# Massachusetts Resident Income Tax Return

**2021 Schedule X**  
MA21SXX011019

BRUCE

H MANN

**Schedule X.** Other Income

1. Alimony received	1	
2. Taxable IRA/Keogh and Roth IRA conversion distributions	2	21705
3. Other gambling winnings. Not less than "0." Certain gambling losses are deductible under Massachusetts law	3	
4. Fees and other 5.0% income. Not less than "0"	4	
5. PFML taxable distributions	5	
6. Total other 5.0% income. Add lines 1 through 5. Not less than "0"	6	21705

157071 01-04-22

APRIL 9, 2022

15:54:31



**2021 Schedule B**  
MA21010011019

BRUCE

H MANN

[REDACTED]

**Part 1. Interest and Dividend Income**

1. Total interest income	1	1172
2. Total ordinary dividends	2	
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	1172
5. Total interest from Massachusetts banks	5	34
6a. Other interest and dividends to be excluded	6a	
6b. Part-year/Nonresidents only	6b	
7. Subtotal	7	1138
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	1138

**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	



## 2021 Schedule B, pg. 2

MA21010021019

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 2022	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	1138
30.	Short-term losses applied against interest and dividends	30	
31.	Subtotal interest and dividends	31	1138
32.	Long-term losses applied against interest and dividends	32	
33.	Adjusted interest and dividends	33	1138
34.	Enter the amount from line 28	34	
35.	Adjusted gross interest, dividends and certain capital gains	35	1138
36.	Excess exemptions	36	
37.	Subtract line 36 from line 35	37	1138
38.	Interest and dividends taxable at 5.0%	38	1138
39.	Taxable 12% capital gains	39	0
40.	Available short-term losses for carryover in 2022	40	

# 2021 Schedule C

MA21011011019

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 2021 (see instructions)

☒

Fill in if you started or acquired this business during 2021

Fill in if you made any payments in 2021 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 2021

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	764212		
b. Returns and allowances		a - b = 1	764212
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	764212
4. Other income		4	
5. Total income. Add line 3 and line 4		5	764212
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	

**2021 Schedule C, pg. 2**

MA21011021019

<b>14.</b>	Interest		
	a. mortgage interest paid to financial institutions		
	b. other interest	a + b = 14	
<b>15.</b>	Legal and professional services	15	51755
<b>16.</b>	Office expense	16	
<b>17.</b>	Pension and profit-sharing	17	
<b>18.</b>	Rent or lease		
	a. vehicles, machinery and equipment		
	b. other business property	a + b = 18	
<b>19.</b>	Repairs and maintenance	19	
<b>20.</b>	Supplies	20	
<b>21.</b>	Taxes and licenses	21	
<b>22.</b>	Travel	22	5941
<b>23.</b>	a. Total meals		
	b. Enter 50% of 23a subject to limitations	a - b = 23	
<b>24.</b>	Utilities	24	
<b>25.</b>	Wages	25	
<b>26.</b>	Other expenses	26	167750
	SEE STATEMENT 3		
<b>27.</b>	Total expenses. Add lines 6 through 26	27	225446
<b>28.</b>	Tentative profit or loss. Subtract line 27 from line 5	28	538766
<b>29.</b>	Expenses for business use of your home	29	
<b>30.</b>	Abandoned Building Renovation Deduction	30	
<b>31.</b>	Net profit or loss. Subtract total of line 29 and line 30 from line 28	31	538766
<b>32.</b>	Deductible loss. If you have a loss on line 31 it may be limited. See line 33	32	
<b>33.</b>	Description of your investment in this activity. If you filled in 33a enter loss on line 32 and go to line 35. If you filled in 33b see instructions for line 32 and go to line 35		
		33a. All investment at risk.	
		33b. Some investment is not at risk.	
<b>34.</b>	Profit from line 31	34	538766
<b>35.</b>	Total profit or loss. Combine lines 32 and 34	35	538766
<b>36.</b>	Allowable prior-year suspended PAL you are applying	36	
<b>37.</b>	Net profit or loss. Combine line 35 and 36. Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a	37	538766

## 2021 Schedule C, pg. 3

MA21011031019

### 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

**2021 Schedule C**

MA21011011019

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 2021 (see instructions)

☒

Fill in if you started or acquired this business during 2021

Fill in if you made any payments in 2021 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 2021

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	26		
b. Returns and allowances		a - b = 1	26
2. Cost of goods sold and/or operations		2	
3. Gross profit. Subtract line 2 from line 1		3	26
4. Other income		4	
5. Total income. Add line 3 and line 4		5	26
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	



**2021 Schedule C, pg. 2**

MA21011021019

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. a. Total meals		
b. Enter 50% of 23a subject to limitations	a - b =	23
24. Utilities		24
25. Wages		25
26. Other expenses		26
27. Total expenses. Add lines 6 through 26		27
28. Tentative profit or loss. Subtract line 27 from line 5		28
29. Expenses for business use of your home		29
30. Abandoned Building Renovation Deduction		30
31. Net profit or loss. Subtract total of line 29 and line 30 from line 28		31
32. Deductible loss. If you have a loss on line 31 it may be limited. See line 33		32
33. Description of your investment in this activity. If you filled in 33a enter loss on line 32 and go to line 35. If you filled in 33b see instructions for line 32 and go to line 35	33a. All investment at risk. 33b. Some investment is not at risk.	
34. Profit from line 31		34
35. Total profit or loss. Combine lines 32 and 34		35
36. Allowable prior-year suspended PAL you are applying		36
37. Net profit or loss. Combine line 35 and 36. Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a		37

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## 2021 Schedule C, pg. 3

MA21011031019

### 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

**2021 Schedule HC**  
**MA21029011019**

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** **1293163**
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 2021, 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 2021, 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 2021, 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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2021 Schedule HC, pg. 2  
MA21029021019

**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 2021 at or below 150% of the federal poverty level? **6** Yes No

If you answer Yes, you are not subject to a penalty in 2021. 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 2021, 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 2021. 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 2021, 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 2021. 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 2021 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 2021 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.

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**2021 Schedule HC, pg. 3**  
**MA21029031019**

**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 2021 tax year.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>10.</b> 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? | <b>10</b> | 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.

- |  |           |        |     |    |
|--|-----------|--------|-----|----|
| <b>11.</b> Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? | <b>11</b> | 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.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| <b>12.</b> 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? | <b>12</b> | 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 2021 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 9, 2022**

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**2021 M-2210**  
**MA21653011019**

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, 2022.

You were a resident of Massachusetts for 12 months and not liable for taxes during 2020.

Your estimated payments and withholding equal or exceed your 2020 tax (where taxable year was 12 months and a return was filed).

## Part 1. Required annual payment

1. 2021 tax	1	61773
2. Total credits	2	
3. Balance	3	61773
4. Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman	4	49418
5. Enter 2020 tax liability after credits	5	41907
6. Enter the smaller of line 4 or line 5	6	41907

## Part 2. Figuring your underpayment

		- Installment due dates -			
		a. April 15, 2021	b. June 15, 2021	c. Sept. 15, 2021	d. Jan. 15, 2022
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	04152021	06152021	09152021	01152022
8. Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8	10477	10477	10477	10476
9. Estimated taxes paid and taxes withheld for each installment	9	32569	9104	9104	25640
10. Overpayment of previous installments	10		22092	20719	19346
11. Total	11	32569	31196	29823	44986
12. Overpayment	12	22092	20719	19346	34510
13. Underpayment	13				

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## 2021 M-2210, pg. 2

MA21653021019

Underpayment of Massachusetts Estimated  
Income Tax

BRUCE H MANN & ELIZABETH A WARREN

### Part 3. 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 4/15/21 and before 7/1/21  | 16 |
| 17. Number of days in line 15 after 6/30/21 and before 10/1/21   | 17 |
| 18. Number of days in line 15 after 9/30/21 and before 1/1/22  | 18 |
| 19. Number of days in line 15 after 12/31/21 and before 4/15/22  | 19 |
| 20. Underpayment in line 13 x (number of days in line 16 ÷ 365) x 4%   | 20 |
| 21. Underpayment in line 13 x (number of days in line 17 ÷ 365) x 4%   | 21 |
| 22. Underpayment in line 13 x (number of days in line 18 ÷ 365) x 4%   | 22 |
| 23. Underpayment in line 13 x (number of days in line 19 ÷ 365) x 4%   | 23 |
| 24. Penalty. Add all amounts shown in lines 20 through 23. Enter this amount on Form 1, line 51; Form 1-NR/PY, line 55; or Form 3M           | 24 |

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**2021 M-2210, pg. 3**

MA21653031019

Underpayment of Massachusetts Estimated  
Income Tax

BRUCE H MANN

**Part 4. 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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2021 Schedule INC  
MA21INC011019

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	19363	393669	17375		W2
53 6002558	8297	173334		11367	W2
82 2826183	722	14440			W2
82 2826183	3454	69083			1099R
82 2826183	1085	21705			1099R
82 2826183	1619	32390			1099R
82 2826183	1697	33934			1099R
82 2826183	180	3571			1099R

TOTALS	36417	742126	17375	11367	
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MA 1/1-NR/PY	INTEREST INCOME FROM MASSACHUSETTS BANKS	STATEMENT	1
DESCRIPTION		AMOUNT	
BANK OF AMERICA			34.
TOTAL TO FORM 1, LINE 5 OR FORM 1-NR/PY, LINE 7			34.

MA X	TAXABLE IRA/KEOGH PLAN DISTRIBUTIONS	STATEMENT	2
NAME ELIZABETH A WARREN			
LINE 1. TOTAL IRA/KEOGH PLAN DISTRIBUTIONS, QUALIFIED CHARITABLE IRA DISTRIBUTIONS, ROTH IRA CONVERSION DISTRIBUTIONS IN 2021		54,095.	
LINE 2. TOTAL CONTRIBUTIONS PREVIOUSLY TAXED BY MASSACHUSETTS		32,390.	
LINE 3. TOTAL DISTRIBUTIONS RECEIVED IN PREVIOUS YEARS		0.	
LINE 4. SUBTRACT LINE 3 FROM LINE 2. IF LINE 3 IS LARGER THAN LINE 2, ENTER "0"		32,390.	
LINE 5. SUBTRACT LINE 4 FROM LINE 1. NOT LESS THAN "0"		21,705.	
LINE 6. TOTAL QUALIFIED CHARITABLE IRA DISTRIBUTIONS IN 2021 INCLUDED IN LINE 1		0.	
LINE 7. TAXABLE IRA/KEOGH DISTRIBUTIONS OR ROTH IRA CONVERSION DISTRIBUTIONS. SUBTRACT LINE 6 FROM LINE 5. ENTER HERE AND IN SCHEDULE X, LINE 2. NOT LESS THAN "0"		21,705.	

MA C	SCHEDULE C - OTHER BUSINESS EXPENSES	STATEMENT	3
DESCRIPTION		AMOUNT	
RESEARCH ASSISTANCE		167,750.	
TOTAL TO SCHEDULE C, LINE 26		167,750.	