

**FINDINGS AND ORDER
UNDER G. L. c. 208, § 1A**

Docket No.
BR17D1055JP

**Commonwealth of Massachusetts
The Trial Court
Probate and Family Court**

Patricia A Nelson

and

George R Nelson

This action came on for hearing before the Court,

Honorable Peter Smola, presiding
and the issues having been duly heard, the Court makes the following
Findings and Order

Bristol Probate and Family Court
Office of Register Suite 240
40 Broadway Street
Taunton, MA 02780
(508)977-6040

FINDINGS

- ☒ An irretrievable breakdown of the marriage of the parties does exist.
- ☐ An irretrievable breakdown of the marriage of the parties does **not** exist.
- ☒ The separation agreement executed by the parties does make proper provisions for:
- ☐ Custody
 - ☒ Support and maintenance
 - ☒ Alimony
 - ☒ Disposition of marital property
- ☐ The separation agreement executed by the parties does **not** make proper provisions for:
- ☐ Custody
 - ☐ Support and maintenance
 - ☐ Alimony
 - ☐ Disposition of marital property
- ☒ Upon entry of the judgment, the spouse may resume his/her former name of:
Patricia Keane

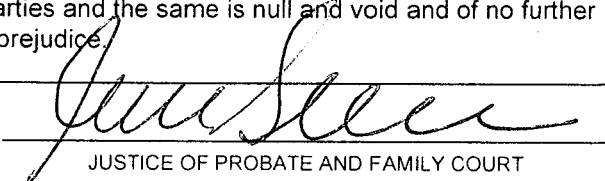
ORDER FOR APPROVAL

- ☐ The separation agreement executed by the parties is hereby approved as fair and reasonable and the same shall have the full force and effect of an order of the Court and is incorporated and merged in this order.
- ☒ The separation agreement executed by the parties is hereby approved as fair and reasonable and the same shall have the full force and effect of an order of this Court and is incorporated but not merged in this order and shall survive and remain as an independent contract.
- ☐ The separation agreement executed by the parties is hereby approved as fair and reasonable and shall have the full force and effect of an order of this Court and is incorporated but not merged in this order and shall survive and remain as an independent contract.
- ☐ Except: for those provisions related to the child(ren) which provisions shall merge and shall not survive.

ORDER OF DISAPPROVAL

- ☐ The Court hereby disapproves the agreement executed by the parties and the same is null and void and of no further effect. Judgment shall be entered dismissing this action without prejudice.

Date: September 06, 2017


JUSTICE OF PROBATE AND FAMILY COURT

Commonwealth of Massachusetts
THE TRIAL COURT
PROBATE AND FAMILY COURT DEPARTMENT

BRISTOL DIVISION

DOCKET # BRL17/1055JP

PATRICIA A. NELSON

PLAINTIFF

v.

GEORGE R. NELSON

DEFENDANT

SEPARATION AGREEMENT

AGREEMENT made this 13th day of June, 2017, by and between Patricia A. Nelson, of 15 Summer Street, S. Dartmouth, Bristol County, Massachusetts, (hereinafter the "Wife") and George R. Nelson, of 5785 Mountain Road, Stowe, Vermont, (hereinafter the "Husband"), collectively referred to as the "Parties."

STATEMENT OF FACTS

1. The Parties were married in Ridgefield, Fairfield County, Vermont, on August 15, 1992.
2. The Parties have been living separate and apart and last lived together at 15 Summer Street, South Dartmouth, Bristol County, MA.
3. The Parties have no minor children.
4. The Husband and Wife filed the instant Joint Petition for Divorce in the Bristol County Division of the Probate and Family Court, being Docket No. . This Agreement is made in order to determine and settle:
 - a. The property rights of the respective Parties;
 - b. What monies, if any, should be paid by either Party to the other for support and maintenance in consideration of the provisions of Massachusetts General Laws, Chapter 208, §§28 and 34;

Initials: PN

Page 1 of 14

Initials: GR

B. Each Party has carefully considered the future projected income, financial resources, liabilities and expenses of the other and of his or her own and the within Agreement is executed based upon such knowledge of each. The Parties acknowledge, represent and declare that any non-willful omission or error or failure of either Party to disclose any asset, liability, expense or income shall not be deemed to have been a fraudulent representation sufficient to justify the voiding of the contractual obligations of the Parties under the provisions of the within Agreement. It is further agreed and understood by the Parties that they have been afforded the opportunity for full discovery of any and all pertinent data with regard to the income, assets, liabilities and expenses of the other; that each waives his or her rights to such further discovery, fully cognizant of those rights; and that each executes this Agreement based upon his or her personal knowledge that the written representations of the other Party contained herein are believed by each to be a true, complete and accurate reflection of the other Party's current financial status or circumstances. Failure of either Party to institute such discovery procedures prior to the execution of the within Agreement shall not affect in any way the validity of the within Agreement and shall not be a basis for either Party to attack the validity of the within Agreement.

II. SEPARATE STATUS

- A. From the date hereof, the Parties may continue to live separate and apart from each other for the rest of their lives, as fully as if sole and unmarried, and free from the authority of, or interference by, the other. Violation of this provision expressly is not intended to be the basis of criminal sanctions.
- B. The Parties respectively each warrant, represent and agree that they have not in the past, and shall not hereafter, contract or incur any debt, charge or liability whatsoever, in the name of the other for which the other, his or her legal representatives or his or her property or estate will or may become liable hereafter, except as otherwise provided for in this Agreement and that, as of the date of this Agreement, there are no outstanding bills, debts, charges or liabilities incurred by either Party for which the other Party may be liable other than as provided in this Agreement. The Parties each

has, or may hereafter have against the other or such third Party, upon or by reason of any matter, cause, event or thing up to the date of this Agreement, including but not limited to, claims against the property of the other, it being the intention of the Parties that henceforth there shall exist as between them only such rights and obligations as are specifically provided for in this Agreement.

V. ACCEPTANCE – FULL SATISFACTION

The Parties agree to accept the provisions set forth in this Agreement in full satisfaction and discharge of all claims, past, present and future, which either Party may have against the other, and which in any way arise or have arisen out of the marital relationship.

VI. ADDENDA

There are annexed hereto and hereby made a part hereof Addenda A through E, inclusive, representing additional provisions of this Agreement. The Parties hereby expressly agree to be bound by, and to perform and carry out, all of the terms of said Addenda to the same extent as if said Addenda had been fully set forth within the text of this Agreement.

VII. MERGER OR SURVIVAL OF AGREEMENT

At any hearing on the Complaint for Divorce, a copy of this Agreement may be submitted to the Court and may be incorporated in the Judgment of Divorce. All matters shall survive and maintain independent legal significance and be forever binding upon the Parties. The purposes of this paragraph are expressly (1) to protect each Party from any attempt by the other Party to vary the terms of this Agreement following the entry of final Judgment of Divorce; and (2) to enable the Parties to procure enforcement of the terms of this Agreement incorporated in a Judgment of Divorce in the Bristol County Probate & Family Court or as a binding contract in any court of competent jurisdiction over the person or property of the other Party.

Commonwealth of Massachusetts

Bristol, ss.

On this ____ day of June, 2017, personally appeared before me Patricia A. Nelson, named above, who proved to me through satisfactory evidence of identification, to wit, a MA license, to be the signer of the within document entitled "Separation Agreement" and acknowledged to me that she signed same voluntarily for its stated purpose.

[SEAL]

Notary Public: Theoharis Eliopoulos

My Commission expires: April 13, 2018

Bristol, ss.

On this 12th day of June, 2017, personally appeared before me George R. Nelson, named above, who proved to me through satisfactory evidence of identification, to wit, a MA license, to be the signer of the within document entitled "Separation Agreement" and acknowledged to me that he signed same voluntarily for its stated purpose.

[SEAL]

Notary Public: *George R. Nelson*

My Commission expires: 2/10/19

Initials: _____

Initials: _____

[Signature]

ADDENDUM "A"

ALIMONY

A. Waiver of Alimony. Taking into consideration all relevant facts and circumstances of the Parties, including, but not limited to, the present financial and employment circumstances thereof and their ability to support themselves, neither Party currently seeks alimony or support and maintenance monies from the other; therefore, no provision for such support and maintenance of either Party is made herein and each Party waives any and all past, present and future claims for alimony and support from the other. All matters with respect to Alimony shall survive and maintain independent legal significance and be forever binding upon the Parties.

Stowe, Vermont. Wife will transfer her interest via quitclaim deed. Husband shall then retain said property solely and exclusively from any right, title, claim, or interest by Wife. Husband shall immediately be fully responsible for all bills, costs and expenses of every kind and nature relating to said real property, including, but not limited to, mortgage payments and real estate taxes, insurance, and ordinary and reasonable repairs and maintenance. The Husband will indemnify and hold harmless the Wife from and against all claims and costs relating to said real estate.

5. Land Oil Royalty, TX - Husband holds title to 1/150 of land in Texas. The land is currently leased to an oil company and Husband collects a royalty of \$450.00 per month. Wife waives any right to said land or royalty. Husband shall immediately be fully responsible for all bills, costs and expenses of every kind and nature relating to said real property, including, but not limited to, mortgage payments and real estate taxes, insurance, and ordinary and reasonable repairs and maintenance. The Husband will indemnify and hold harmless the Wife from and against all claims and costs relating to said real estate.

C. Motor Vehicles:

1. The Husband shall retain full right, title and interest in and to his vehicle and he shall be responsible for all expenses relative to the same. The Wife waives all interest in Husband's automobile.
2. The Wife shall retain full right, title and interest in and to her vehicle; she shall be responsible for all expenses relative to the same. Wife shall be responsible for all expenses relative to the same. The Husband waives all interest in Wife's automobile.
3. The parties indemnify each other from the costs of these respective vehicles. Wife further indemnifies Husband and Husband further indemnifies Wife, from any claim by or against them arising from any motor vehicle accident now or in the future.

ADDENDUM "C"
LIABILITIES

- A. Unless otherwise provided in this Agreement, the parties shall each be responsible for their own liabilities as listed on their most recent financial statements as well as those subsequently acquired. Each party hereby indemnifies and holds the other harmless from any past, present, or future liabilities attributable to that party.
- B. If the parties are jointly named on any credit account, they shall work together to remove joint names and either close the account or successfully remove the other's name if the account is kept open and in use. If debts are incurred in joint names by one party without the consent of the other prior to closing the joint accounts, the party who incurred the debt is solely responsible for the same.
- C. Attorney Fees: Parties have agreed to a Joint Petition for Divorce. Wife has retained the services of an attorney. Husband is representing himself Pro Se. Husband has agreed to pay for the Attorney fees in connection with this divorce in the amount of \$2,500.00.

ADDENDUM "E"
INCOME TAX RETURNS

- A. The parties shall file separate federal and state income tax returns for 2017 and every year thereafter.
- B. Each party specifically indemnifies and holds the other harmless from any loss, cost or damage, including income tax penalties, interest or assessments and reasonable attorney's fees, arising from any mistake, omission or inaccuracy by such party on any joint tax returns filed by the parties.
- C. Each party warrants that he or she has duly paid all income taxes, federal and state, attributable to him or her on all joint returns heretofore filed by the parties and that to his or her knowledge no interest or penalties are due or owing with respect thereto, no tax deficiency proceeding is threatened or pending and no audit is pending.

Initials: PN

Initials: PR

1040

U.S. Individual Income Tax Return

(99)

2016

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

COPY

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning

, 2016, ending

, 20

See separate instructions.

Your first name and initial

Last name

GEORGE R.

NELSON

Your social security number

231 58 4791

If a joint return, spouse's first name and initial

Last name

PATRICIA K.

NELSON

Spouse's social security number

044 56 0002

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

15 SUMMER STREET

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

SOUTH DARTMOUTH, MA 02748

Foreign country name

Foreign province/state/country

Foreign postal code

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If child under age 17 qualifying for child tax credit

Boxes checked on 6a and 6b

2

No. of children on 6c who:

☐ lived with you
☐ did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

2

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Income

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

16a Pensions and annuities

16a

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

31,655.

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

23

24

25

26

27

28

29

30

31a

32

33

34

35

36

37

24,804.

-6,541.

1,046.

19,309.

Form 1040 (2016)

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

Tax and Credits

Standard Deduction for -
 ● People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.

● All others:
 Single or Married filing separately, \$6,300
 Married filing jointly or Qualifying widow(er), \$12,000
 Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	19,309.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked ... 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ... 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	26,773.
41	Subtract line 40 from line 38	41	-7,464.
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst.	42	8,100.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	0.
45	Alternative minimum tax. Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	0.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	0.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2016 estimated tax payments and amount applied from 2015 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	0.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	
b	Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="checkbox"/>		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	0.

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	0.
79	Estimated tax penalty (see instructions)	79	

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 **JAMES BJORGE** Phone no. **508-679-6451** Personal identification number (PIN) **13579**

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here

PaidPreparer **JAMES BJORGE**Preparer's signature **JAMES BJORGE**Date **03/10/17**Check ☐ if self-employed PTIN**P01213165****Use Only**Firm's name **MEYER REGAN & WILNER, LLP**Firm's EIN **04 1617630****111 DURFEE STREET**Phone no. **(508) 679-6451**610002 11-30-16 Firm's address **FALL RIVER, MA 02720-2126**

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2016

Attachment
Sequence No. **07**

Your social security number

GEORGE R. & PATRICIA K. NELSON

231 58 4791

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
	1 Medical and dental expenses (see instructions)	1	1,259.
	2 Enter amount from Form 1040, line 38	2	19,309.
	3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	1,448.
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		
	a <input checked="" type="checkbox"/> Income taxes, or	5	1,265.
	b <input type="checkbox"/> General sales taxes		
	6 Real estate taxes (see instructions)	6	13,364.
	7 Personal property taxes	7	441.
	8 Other taxes. List type and amount ►	8	
	9 Add lines 5 through 8	9	15,070.
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►			
Note: Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules	12	
13 Mortgage insurance premiums (see instructions)	13		
14 Investment interest. Attach Form 4952 if required. (See instructions.)	14		
15 Add lines 10 through 14	15	6,937.	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	4,710.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	4,710.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		
	22 Tax preparation fees	22	350.
	23 Other expenses - investment, safe deposit box, etc. List type and amount ► <u>SAFE DEPOSIT BOX</u> 92.	23	92.
	24 Add lines 21 through 23	24	442.
	25 Enter amount from Form 1040, line 38	25	19,309.
	26 Multiply line 25 by 2% (0.02)	26	386.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	56.
Other Miscellaneous Deductions	28 Other - from list in instructions. List type and amount ►	28	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$155,650? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	26,773.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		

SCHEDULE E
(Form 1040)

 Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

Attach to Form 1040, 1040NR, or Form 1041.

 Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2016

 Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

GEORGE R. & PATRICIA K. NELSON
231-58-4791
Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use

Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A
B **254 MOUNTAIN RD, STOWE, VT 05672**
C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV	
A	6		A		<input type="checkbox"/>	
B	3		B	23	7	<input type="checkbox"/>
C			C			<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3		9,265.	
4 Royalties received	4	4,807.		

Expenses:

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8		1,986.	
9 Insurance	9		301.	
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14		1,610.	
15 Supplies	15			
16 Taxes	16	457.	3,851.	
17 Utilities	17		1,380.	
18 Depreciation expense or depletion	18	721.	4,577.	
19 Other (list) STMT 2	19		5,730.	
20 Total expenses. Add lines 5 through 19	20	1,178.	19,435.	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	3,629.	-10,170.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22		10,170.	

23a Total of all amounts reported on line 3 for all rental properties	23a	9,265.
b Total of all amounts reported on line 4 for all royalty properties	23b	4,807.
c Total of all amounts reported on line 12 for all properties	23c	
d Total of all amounts reported on line 18 for all properties	23d	5,298.
e Total of all amounts reported on line 20 for all properties	23e	20,613.

24 Income. Add positive amounts shown on line 21. Do not include any losses **24** **3,629.**
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25** **10,170.**
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 **26** **-6,541.**

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

Schedule E (Form 1040) 2016

Statement of Rental and Royalty Income

[illegible]

Form 8960	Net Operating Loss Computation	2016
Name GEORGE R. & PATRICIA K. NELSON		Social Security Number 231-58-4791
1 Enter your net investment income (Form 8960, line 8 minus line 11)		1 -6,541.
2 Nonbusiness capital losses before limitation. Enter as a positive number	2	
3 Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4 If line 2 is more than line 3, enter the difference; otherwise, enter -0-	4 0.	
5 If line 3 is more than line 2, enter the difference; otherwise, enter -0-	5 0.	
6 Nonbusiness deductions	6	
7 Nonbusiness income other than capital gains	7	
8 Add lines 5 and 7	8	
9 If line 6 is more than line 8, enter the difference; otherwise, enter -0-	9 0.	
10 If line 8 is more than line 6, enter the difference; otherwise, enter -0-. But do not enter more than line 5	10 0.	
11 Business capital losses before limitation. Enter as a positive number	11	
12 Business capital gains (without regard to any section 1202 exclusion)	12	
13 Add lines 10 and 12	13	
14 Subtract line 13 from line 11. If zero or less, enter -0-	14 0.	
15 Add lines 4 and 14	15	
16 Enter the loss, if any, from line 16 of Schedule D (Form 1040). Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15	16	
17 Section 1202 exclusion. Enter as a positive number	17	
18 Subtract line 17 from line 16. If zero or less, enter -0-	18	
19 Enter the loss, if any, from line 21 of Schedule D (Form 1040). Enter as a positive number	19	
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20	
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0-	21	
22 Subtract line 20 from line 15. If zero or less, enter -0-	22 0.	
23 Domestic production activities deduction	23	
24 NOL deduction from Form 8960, line 7. Enter as a positive number	24	
25 Form 8960 NOL. Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, this is your current year Form 8960 NOL. If the result is zero or more, you do not have Form 8960 NOL	25 -6,541.	

Applicable Portion of NOL for 2016

1	Form 8960 NOL from line 25 above	1	-6,541.
2	NOL deduction for Form 1040 from NOL worksheet, line 25	2	-7,464.
3	Applicable portion of NOL for 2016. Divide line 1 by line 2. Do not enter more than 1.000	3	.876340

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

► Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

OMB No. 1545-1008

2016

Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

GEORGE R. & PATRICIA K. NELSON

231-58-4791

Part I 2016 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(10,170.)
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(
d Combine lines 1a, 1b, and 1c	1d		-10,170.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(
c Add lines 2a and 2b	2c	(

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-10,170.
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------	--	----------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	10,170.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	28,433.
8 Subtract line 7 from line 6	8	121,567.
9 Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	25,000.
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	10,170.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	SEE STATEMENT 6 10,170.

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

19762 11-07-16

Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SEE ATTACHED STATEMENT FOR WORKSHEET 6				
Total		10,170.	0.	10,170.

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total					

Schedule A - Net Operating Loss (NOL)

2016

Name

Social Security Number

GEORGE R. & PATRICIA K. NELSON

231-58-4791

1	Enter the amount from your 2016 Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount	1	-7,464.
2	Nonbusiness capital losses before limitation. Enter as a positive number	2	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4	If line 2 is more than line 3, enter the difference; otherwise, enter -0-	4	0.
5	If line 3 is more than line 2, enter the difference; otherwise, enter -0-	5	0.
6	Nonbusiness deductions (see instructions)	6	26,773.
7	Nonbusiness income other than capital gains (see instructions) STATEMENT 8	7	29,479.
8	Add lines 5 and 7	8	29,479.
9	If line 6 is more than line 8, enter the difference; otherwise, enter -0-	9	0.
10	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. But do not enter more than line 5	10	0.
11	Business capital losses before limitation. Enter as a positive number	11	
12	Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	0.
15	Add lines 4 and 14	15	
16	Enter the loss, if any, from line 16 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15	16	
17	Section 1202 exclusion. Enter as a positive number	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	
19	Enter the loss, if any, from line 21 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number	19	
20	If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20	
21	If line 19 is more than line 18, enter the difference; otherwise, enter -0-	21	
22	Subtract line 20 from line 15. If zero or less, enter -0-	22	
23	Domestic production activities deduction from Form 1040, line 35 (or included on Form 1041, line 15a)	23	
24	NOL deduction for losses from other years. Enter as a positive number	24	
25	NOL. Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, this is your current year NOL. If the result is zero or more, you do not have an NOL	25	-7,464.

****TAXPAYER ELECTS UNDER IRC SECTION 172(B)(3) TO FORGO ANY CARRYBACK OF THE NET OPERATING LOSS FOR 2016 SHOWN HERE**

Election to Waive the Net Operating Loss Carryback Period

George R. & Patricia K. Nelson
15 Summer Street
South Dartmouth, MA 02748

Taxpayer Identification Number: 231-58-4791

For the Year Ending December 31, 2016

George R. & Patricia K. Nelson hereby elect, pursuant to Sec. 172(b)(3) of the Internal Revenue Code, to relinquish the entire carryback period with respect to the net operating loss incurred for the tax year ended December 31, 2016, and will have such loss available for carryforward only.

SCHEDULE A	REAL ESTATE TAXES	STATEMENT	1
DESCRIPTION		AMOUNT	
REAL ESTATE TAXES		12,192.	
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672		1,172.	
TOTAL TO SCHEDULE A, LINE 6		13,364.	

SCHEDULE E	OTHER EXPENSES	STATEMENT	2
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672			
DESCRIPTION		AMOUNT	
ASSOCIATION FEES		5,730.	
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		5,730.	

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1	STATEMENT	3
-----------	--------------------------------------------	-----------	---

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	0.	-10,170.			-10,170.
TOTALS	0.	-10,170.			-10,170.

FORM 8582	LOSSES FROM ACTIVE RENTAL OF REAL ESTATE-WORKSHEET 4	STATEMENT	4
-----------	------------------------------------------------------	-----------	---

NAME OF ACTIVITY	FORM OR SCHEDULE	FORM OR SCHEDULE		SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
		LOSS	RATIO		
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	SCH E	10,170.	1.000000000	10,170.	0.
TOTALS		10,170.	1.000000000	10,170.	0.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 5

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	SCH E	10,170.	0.	10,170.
TOTALS		10,170.	0.	10,170.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 6

R R E A NAME	FORM OR SCHEDULE	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	SCH E	-10,170.	-10,170.		10,170.
TOTALS		-10,170.	-10,170.		10,170.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME					
TOTAL TO FORM 8582, LINE 16					10,170.

FORM 8582

MODIFIED AGI

STATEMENT 7

INCOME

WAGES, SALARIES, TIPS ETC.

DIVIDEND INCOME

TAXABLE REFUNDS

ALIMONY RECEIVED

TAXABLE IRA DISTRIBUTIONS

24,804.

TAXABLE PENSIONS AND ANNUITIES

UNEMPLOYMENT COMPENSATION

OTHER INCOME

INTEREST INCOME

ADD: SERIES EE AND I EXCLUSION

BUSINESS INCOME OR LOSS

ADD: PASSIVE LOSSES

SUBTRACT: PASSIVE INCOME

SALE OF ASSETS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS

-6,541.

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

10,170.

SUBTRACT: PASSIVE INCOME

3,629.

FARM OR FARM RENTAL INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

TOTAL INCOME

28,433.

ADJUSTMENTS

MOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

ALIMONY PAID

KEOGH/SEP DEDUCTION

OTHER ADJUSTMENTS

TOTAL ADJUSTMENTS

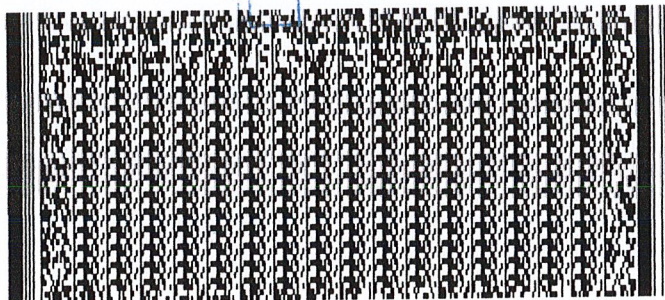
TOTAL TO FORM 8582, LINE 7

28,433.

NOL	NONBUSINESS INCOME	STATEMENT	8
DESCRIPTION	AMOUNT		
IRA DISTRIBUTIONS - 1040, LINE 15B	24,804.		
SOCIAL SECURITY BENEFITS - 1040, LINE 20B	1,046.		
INCOME FROM ROYALTIES - SCH E, PG 1, LINE 22	3,629.		
TOTAL TO NOL SCHEDULE A, LINE 7 (NEGATIVE AMT IS LIMITED TO 0)	29,479.		



COPY

**2016 Form 1**

MA16001011019

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

For the year January 1-December 31, 2016 or other taxable

Year beginning

Ending

GEORGE
PATRICIA
15 SUMMER STREETR NELSON
K NELSON

SOUTH DARTMOUTH

231 58 4791
044 56 0002

MA 02748

Fill in if: ☒ Original return ☐ Amended return ☐ Amended return due to federal change**State Election Campaign Fund:**

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle

Taxpayer deceased

Fill in if under age 18

a. Total federal income 19309
b. Federal adjusted gross income 19309**1. Filing status** (select one only):☐ Single
☒ Married filing jointly
☐ Married filing separate return
☐ Head of household

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

Apt. no.

\$1 You	\$1 Spouse	TOTAL
<input type="checkbox"/> You	<input type="checkbox"/> Spouse	
<input type="checkbox"/> You	<input type="checkbox"/> Spouse	
<input type="checkbox"/> You	<input type="checkbox"/> Spouse	
<input type="checkbox"/> Name/address changed since 2015		
<input type="checkbox"/> Fill in if noncustodial parent		
<input type="checkbox"/> Fill in if filing Schedule TDS		

2. Exemptionsa. Personal exemptions
b. Number of dependents. (Do not include yourself or your spouse.) Enter number 1
c. Age 65 or over before 2017 ☒ You + Spouse =
d. Blindness You + Spouse =
e. 1. Medical/dental 2. Adoption
f. Total exemptions. Add lines 2a through 2e. Enter here and on line 18

2a	8800
X \$1,000 = 2b	
X \$700 = 2c	700
X \$2,200 = 2d	
1 + 2 = 2e	
2f	9500
3	
4	
= 5	
6	
7	-6541
8a	
8b	
9	24804

3. Wages, salaries, tips

4. Taxable pensions and annuities

5. Mass. bank interest: a. - b. exemption

6. Business/profession or farm income or loss

7. Rental, royalty and REMIC, partnership, S corp., trust income/loss

8a. Unemployment

8b. Mass. lottery winnings

9. Other income from Schedule X, line 5

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

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

I do not want preparer to file my return electronically

Print paid preparer's name

JAMES

BJORGE

Paid preparer's signature

JAMES BJORGE

(this may delay your refund)

Date

03 10 17

Paid preparer's phone

508 679 6451

Check if self-employed

Paid preparer's SSN

P01213165

Paid preparer's EIN

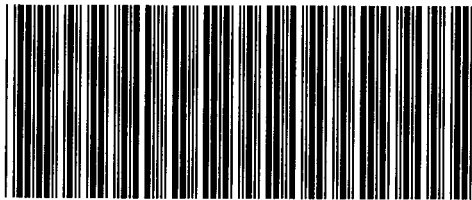
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PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

657001 02-16-17

MARCH 10, 2017

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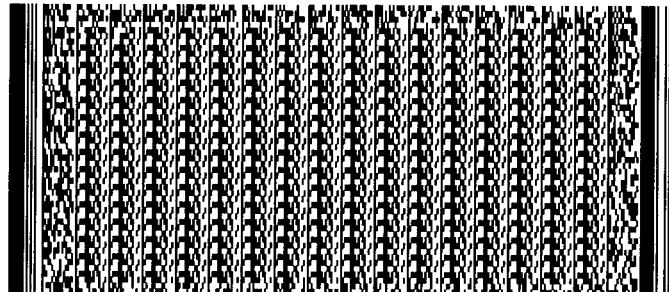


2016 Form 1, pg. 2

MA16001021019

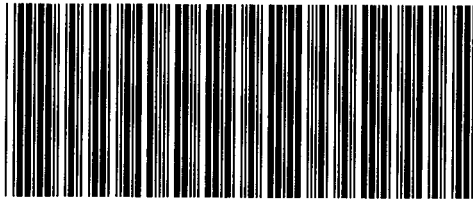
Massachusetts Resident Income Tax Return

231 58 4791



10. TOTAL 5.1% INCOME	10	18263
11a. Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶ 11a	
11b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶ 11b	
12. Child under age 13, or disabled dependent/spouse care expenses	▶ 12	
13. Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/16, or disabled dependent(s)		
Not more than two. a. ▶	x \$3,600 = ▶ 13	
14. Rental deduction. a. ▶	÷ 2 = ▶ 14	
15. Other deductions from Schedule Y, line 18	▶ 15	
16. Total deductions. Add lines 11 through 15	▶ 16	
17. 5.1% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	18263
18. Exemption amount	18	9500
19. 5.1% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"	19	8763
20. INTEREST AND DIVIDEND INCOME	▶ 20	
21. TOTAL TAXABLE 5.1% INCOME. Add lines 19 and 20	21	8763
22. TAX ON 5.1% 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	448
23. 12% INCOME. Not less than "0." a. ▶	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	448
29. Limited Income Credit	▶ 29	262
30. Income tax paid 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	186

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

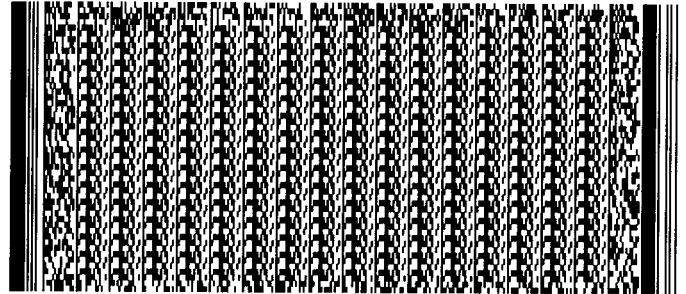


2016 Form 1, pg. 3

MA16001031019

Massachusetts Resident Income Tax Return

231 58 4791



33. Voluntary Contributions

- a. Endangered Wildlife Conservation
- b. Organ Transplant Fund
- c. Massachusetts AIDS Fund
- d. Massachusetts U.S. Olympic Fund
- e. Massachusetts Military Family Relief Fund
- f. Homeless Animal Prevention and Care

Total. Add lines 33a through 33f

▶ 33a
▶ 33b
▶ 33c
▶ 33d
▶ 33e
▶ 33f

34. Use tax due on Internet, mail order and other out-of-state purchases

▶ 33

35. Health care penalty a. You ▶ + b. Spouse ▶ - c. Fed. health care penalty ▶

▶ 34
▶ 35

36. **INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.** Add lines 32 through 35

▶ 36

186

37. Massachusetts income tax withheld

▶ 37

1265

38. 2015 overpayment applied to your 2016 estimated tax

▶ 38

39. 2016 Massachusetts estimated tax payments

▶ 39

40. Payments made with extension

▶ 40

41. Earned Income Credit. a. Number of qualifying children ▶ Amount from U.S. return ▶

x .23 = ▶ 41

42. Senior Circuit Breaker Credit

▶ 42

43. Other Refundable Credits

▶ 43

44. **TOTAL.** Add lines 37 through 43

▶ 44

1265

45. **Overpayment.** Subtract line 36 from line 44

▶ 45

1079

46. Amount of overpayment you want **applied to your 2017 estimated tax**

▶ 46

47. **Refund.** Subtract line 46 from line 45. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204

▶ 47

1079

Direct deposit of refund. Type of account ▶ checking
savings

RTN # ▶ account # ▶

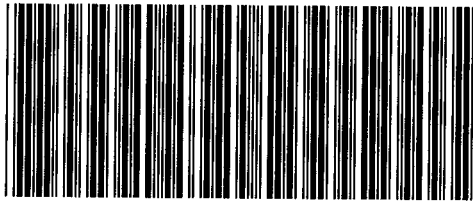
48. **Tax due.** Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7002, Boston, MA 02204

▶ 48

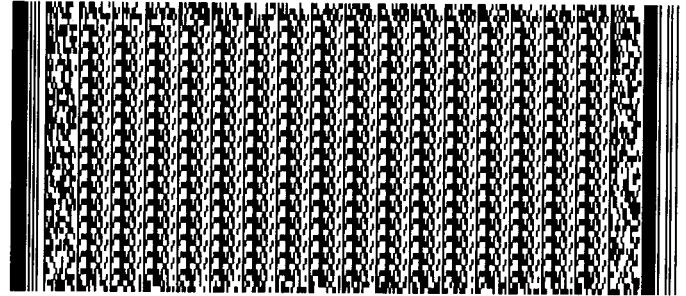
Interest ▶ Penalty ▶ M-2210 amt. ▶

EX enclose
Form M-2210

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



2016 Schedule X & Y
MA16SXY011019



GEORGE

R NELSON

231 58 4791

Schedule X. Other Income

1. Alimony received	▶ 1	
2. Taxable IRA/Keogh and Roth IRA conversion distributions	▶ 2	24804
3. Other gambling winnings. Not less than "0." Certain gambling losses are deductible under Massachusetts law	▶ 3	
4. Fees and other 5.1% income. Not less than "0"	▶ 4	
5. Total other 5.1% income. Add lines 1 through 4. Not less than "0"	▶ 5	24804

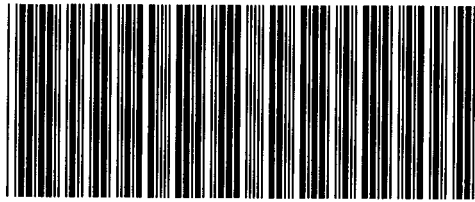
Schedule Y. Other Deductions

1. Allowable employee business expenses	▶ 1	
2. Penalty on early savings withdrawal	▶ 2	
3. Alimony paid	▶ 3	
4. Amounts excludable under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	▶ 4	
5. Moving expenses	▶ 5	
6. Medical savings account deduction	▶ 6	
7. Self-employed health insurance deduction	▶ 7	
8. Health care accounts deduction	▶ 8	
9. Certain qualified deductions from U.S. Form 1040 Certain business expenses from U.S. Form 1040	▶ 9	
10. Student loan interest	▶ 10	
11. College Tuition Deduction	▶ 11	
12. Undergraduate student loan interest deduction	▶ 12	
13. Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	▶ 13	
14. Claim of right deduction	▶ 14	
15. Commuter deduction	▶ 15	
16. Human organ donation deduction (full-year residents only)	▶ 16	
17. Certain gambling losses	▶ 17	
18. Total other deductions. Add lines 1 through 17	▶ 18	

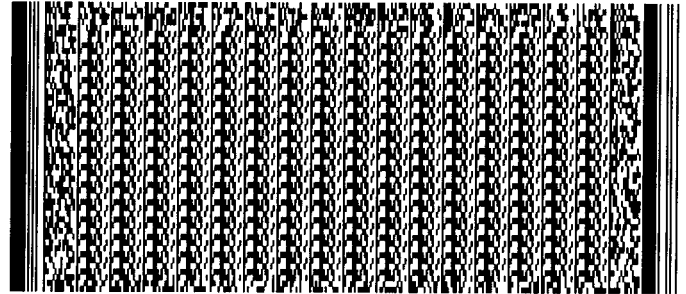
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MARCH 10, 2017

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2016 Schedule E
MA16013041019



GEORGE

R NELSON

231 58 4791

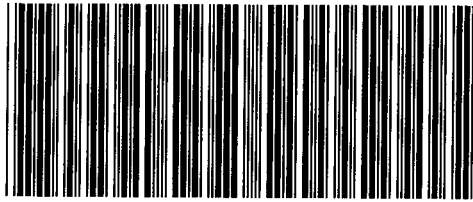
Income or Loss from Real Estate and Royalties:

Income

1. Rents received	1	9265
2. Royalties received	2	4807

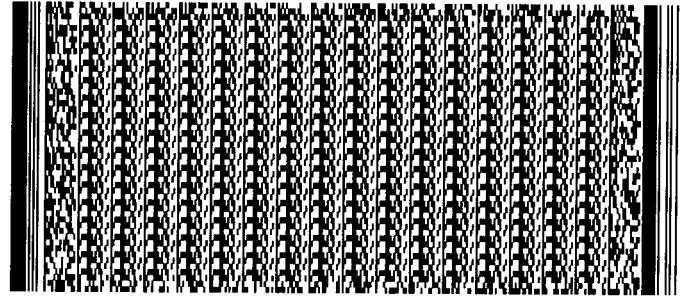
Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	
6. Commissions	6	1986
7. Insurance	7	301
8. Legal and other professional fees	8	
9. Management fees	9	
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	1610
13. Supplies	13	
14. Taxes	14	4308
15. Utilities	15	1380
16. Other expenses	16	5730
17. Add lines 3 through 16	17	15315
18. Depreciation expense or depletion	18	5298
19. Total expenses. Add lines 17 and 18	19	20613
20. Income or loss from rental real estate or royalty properties	20	-6541
21. Deductible rental real estate loss	21	-10170
22. Income. Enter positive amounts shown on line 20	22	3629
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-10170
24. Rental real estate and royalty income or loss	24	-6541



2016 Schedule E, pg. 2
MA16013051019

231 58 4791



Income or Loss from Partnerships and S Corporations

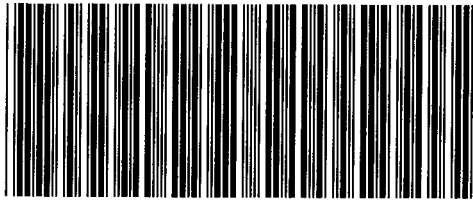
25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than MA banks) and dividends if included in line 32	33
34. Interest from Massachusetts banks if included in line 32	34
35. Total income or loss from partnerships and S corporations	35
36. Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	

Income or Loss from Estates and Trusts

37. Passive deduction or loss allowed	37
38. Passive income	38
39. Non-passive deduction or loss	39
40. Non-passive other income	40
41. Add lines 38 and 40	41
42. Add lines 37 and 39	42
43. Estate and trust income or loss. Combine lines 41 and 42	43
44. Estate or non-grantor-type trust income	44
45. Grantor-type trust and non-Massachusetts estate and trust income	45
46. Interest and dividends if included in line 45	46
47. Adjustments to 5.1% income	47
48. Subtotal. Combine lines 46 and 47	48
49. Income or loss from grantor-type and non-Mass estates and trusts	49

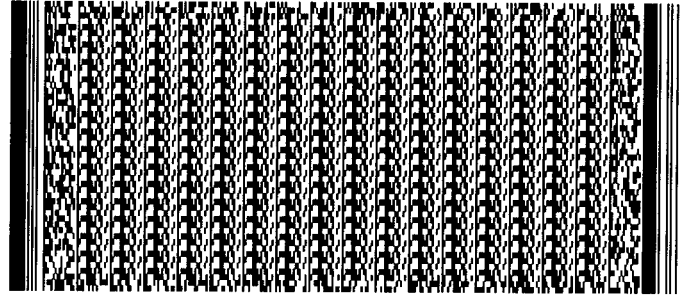
Income or Loss from REMICs

50. Excess inclusion	50
51. Taxable income or loss	51
52. Income	52
53. Combine lines 51 and 52	53



2016 Schedule E, pg. 3
MA16013061019

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Farm Income

54. Net farm rental income or loss

54

Summary

55. Income or loss. Combine lines 24, 35, 49, 53 and 54

55

-6541

56. Massachusetts differences. Enclose statement

56

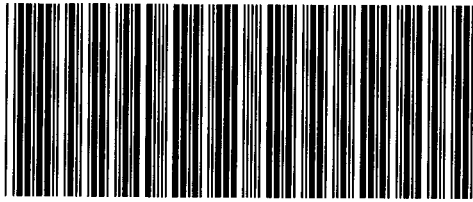
57. Abandoned building renovation deduction

57

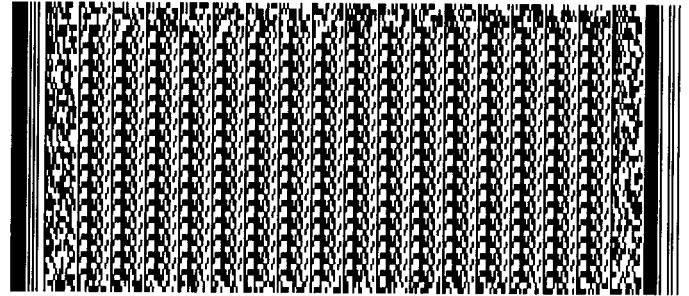
58. Total income or loss. Combine lines 55, 56 and 57

58

-6541



2016 Schedule E-1
MA16013011019



GEORGE
ROYALTY

R NELSON

231 58 4791

Check one: Real estate ☒ Royalty

Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	
2. Royalties received	2	4807

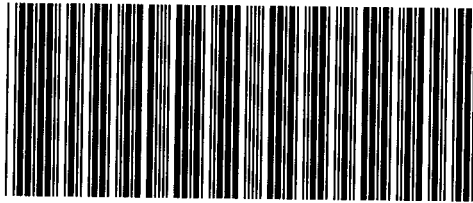
Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	
6. Commissions	6	
7. Insurance	7	
8. Legal and other professional fees	8	
9. Management fees	9	
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	
13. Supplies	13	
14. Taxes	14	457
15. Utilities	15	
16. Other expenses	16	
17. Add lines 3 through 16	17	457
18. Depreciation expense or depletion	18	721
19. Total expenses. Add lines 17 and 18	19	1178
20. Income or loss from rental real estate or royalty properties	20	3629
21. Deductible rental real estate loss	21	
22. Income. Enter positive amounts shown on line 20	22	3629
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	
24. Rental real estate and royalty income or loss	24	3629
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		

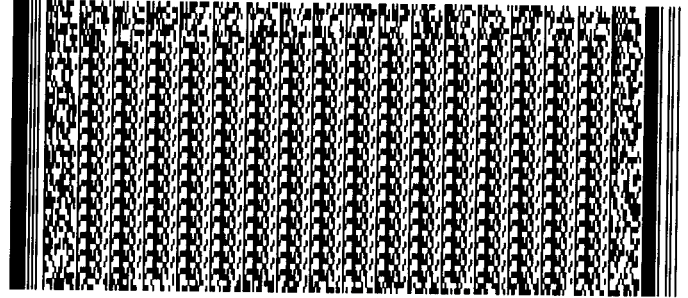
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MARCH 10, 2017

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2016 Schedule E-1
MA16013011019



GEORGE
RENTAL

R NELSON

231 58 4791

254 MOUNTAIN RD

STOWE

VT 05672

Check one: ☒ Real estate ☐ Royalty

Income or Loss from Real Estate and Royalties

Income

1. Rents received	1	9265
2. Royalties received	2	

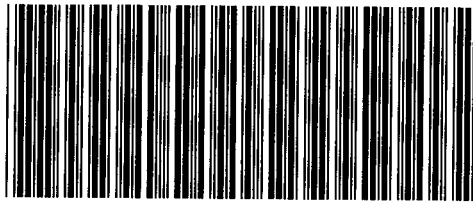
Expenses

3. Advertising	3	
4. Auto and travel	4	
5. Cleaning and maintenance	5	
6. Commissions	6	1986
7. Insurance	7	301
8. Legal and other professional fees	8	
9. Management fees	9	
10. Mortgage interest paid to banks, etc.	10	
11. Other interest	11	
12. Repairs	12	1610
13. Supplies	13	
14. Taxes	14	3851
15. Utilities	15	1380
16. Other expenses SEE STATEMENT 2	16	5730
17. Add lines 3 through 16	17	14858
18. Depreciation expense or depletion	18	4577
19. Total expenses. Add lines 17 and 18	19	19435
20. Income or loss from rental real estate or royalty properties	20	-10170
21. Deductible rental real estate loss	21	-10170
22. Income. Enter positive amounts shown on line 20	22	
23. Losses. Add royalty losses from line 20 and real estate losses from line 21	23	-10170
24. Rental real estate and royalty income or loss	24	-10170
25. Check if this rental property was used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value		

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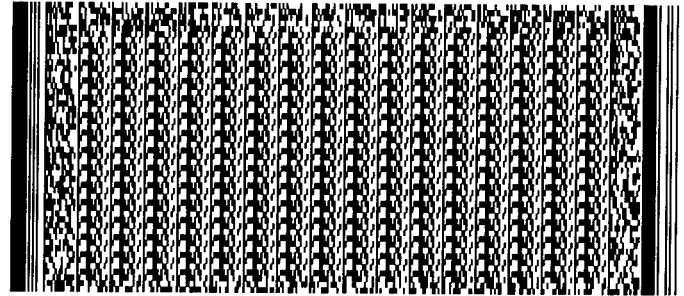
2016 Schedule HC
MA16029011019

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.

GEORGE

R NELSON



231 58 4791

1a. Date of birth ▶ **07 23 43** **1b.** Spouse's date of birth ▶ **06 28 63** **1c.** Family size ▶ **2**

2. Federal adjusted gross income ▶ **2** **19309**

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 2016, you turned 18, you were a part-year resident or a taxpayer was deceased.

▶ 3a You:	<input checked="" type="checkbox"/> Full-year MCC	Part-year MCC	No MCC/None
▶ 3b Spouse:	<input checked="" type="checkbox"/> Full-year MCC	Part-year MCC	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 2016, 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)	You	<input checked="" type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input checked="" type="checkbox"/> You	Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	You	Spouse
4e. Other government 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.	You	Spouse

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

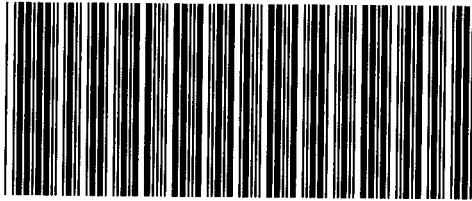
4g. Spouse's Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5. Fill in if you were not issued Form MA 1099-HC.
FCHP **23 7442369 8888205700301**

5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Other wise, 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 2016, 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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2016 Schedule HC, pg. 2

Uninsured for All or Part of 2016

6. Was your income in 2016 at or below 150% of the federal poverty level?

► 6 Yes No

If you answer Yes, you are not subject to a penalty in 2016. 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 2016, 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 2016. 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 2016, 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 2016. 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 2016 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.

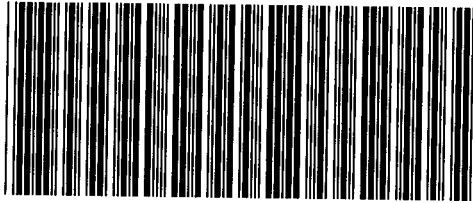
9. **Certificate of exemption:** Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2016 tax year?

► 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.

MARCH 10, 2017

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2016 Schedule HC, pg. 3

GEORGE

R NELSON

231 58 4791

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 2016 tax year.

10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? ▶ 10 You Yes No
Spouse Yes No
- Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.
11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? ▶ 11 You Yes No
Spouse Yes No
- If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.
12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? ▶ 12 You Yes No
Spouse Yes No
- If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

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

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2016 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.

MARCH 10, 2017

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Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

► Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

2016

Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

GEORGE R & PATRICIA K NELSON

231 58 4791

Part I 2016 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b))

1b

(10,170.)

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1c

d Combine lines 1a, 1b, and 1c

1d

-10,170.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)

2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

2b

c Add lines 2a and 2b

2c

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))

3a

b Activities with net loss (enter the amount from Worksheet 3, column (b))

3b

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))

3c

d Combine lines 3a, 3b, and 3c

3d

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

4

-10,170.

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4

5

10,170.

6 Enter \$150,000. If married filing separately, see instructions

6

150,000.

7 Enter modified adjusted gross income, but not less than zero (see instructions)

7

28,433.

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6

8

121,567.

9 Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions

9

25,000.

10 Enter the smaller of line 5 or line 9

10

10,170.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

11

12 Enter the loss from line 4

12

13 Reduce line 12 by the amount on line 10

13

14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13

14

Part IV Total Losses Allowed

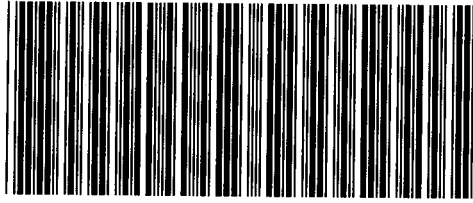
15 Add the income, if any, on lines 1a and 3a and enter the total

15

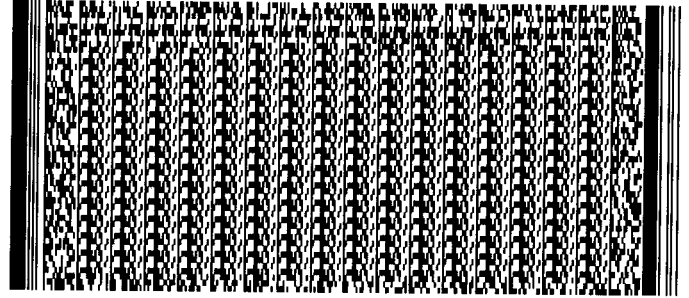
16 Total losses allowed from all passive activities for 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

16

10,170.



2016 Schedule INC
MA16INC011019



GEORGE

R NELSON

231 58 4791

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
13 3718556	1265	24804			1099R

TOTALS	1265	24804			
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657271 11-29-16

MARCH 10, 2017

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MA X/Y	TAXABLE IRA/KEOGH PLAN DISTRIBUTIONS	STATEMENT	1
NAME GEORGE R NELSON	SSN 231 58 4791		
LINE 1. TOTAL IRA/KEOGH PLAN DISTRIBUTIONS, QUALIFIED CHARITABLE IRA DISTRIBUTIONS, ROTH IRA CONVERSION DISTRIBUTIONS IN 2016		24,804.	
LINE 2. TOTAL CONTRIBUTIONS PREVIOUSLY TAXED BY MASSACHUSETTS		26,125.	
LINE 3. TOTAL DISTRIBUTIONS RECEIVED IN PREVIOUS YEARS		40,742.	
LINE 4. SUBTRACT LINE 3 FROM LINE 2. IF LINE 3 IS LARGER THAN LINE 2, ENTER "0"		0.	
LINE 5. SUBTRACT LINE 4 FROM LINE 1. NOT LESS THAN "0"		24,804.	
LINE 6. TOTAL QUALIFIED CHARITABLE IRA DISTRIBUTIONS IN 2016 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"		24,804.	

MA E-1	RENTAL REAL ESTATE AND ROYALTY EXPENSES	STATEMENT	2
DESCRIPTION		AMOUNT	
ASSOCIATION FEES		5,730.	
TOTAL TO SCHEDULE E-1, LINE 16		5,730.00	

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1	STATEMENT	3
-----------	--------------------------------------------	-----------	---

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	0.	-10,170.			-10,170.
TOTALS	0.	-10,170.			-10,170.

FORM 8582 LOSSES FROM ACTIVE RENTAL OF REAL ESTATE-WORKSHEET 4 STATEMENT 4

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	SCH E	10,170.	1.000000000	10,170.	0.
TOTALS		10,170.	1.000000000	10,170.	0.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 5

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	SCH E	10,170.	0.	10,170.
TOTALS		10,170.	0.	10,170.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 6

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X RENTAL - 254 MOUNTAIN RD, STOWE, VT 05672	SCH E	-10,170.		-10,170.		10,170.
TOTALS		-10,170.		-10,170.		10,170.

MA 1

AGI/No Tax Status and Limited Income Credit

GEORGE R & PATRICIA K NELSON

231 58 4791

1 TOTAL 5.1% INCOME FROM FORM 1, LINE 10	18,263.
2 ADD SCHEDULE Y, LINES 1 TO 10	
3 SUBTRACT LINE 2 FROM LINE 1. NOT LESS THAN 0	18,263.
4 INTEREST - SMALLER OF FORM 1, LINE 5A OR B	
5 AMOUNT FROM SCH B, LINE 35 OR FORM 1, LINE 20	
6 AMOUNT FROM SCH D, LINE 19. NOT LESS THAN 0	
7 ADD LINES 3 THROUGH 6	18,263.

IF YOU ARE MARRIED FILING A JOINT RETURN AND THE TOTAL IN LINE 7 IS \$16400 OR LESS, YOU QUALIFY FOR NO TAX STATUS. CHECK THE BOX IN LINE 27, ENTER "0" IN LINE 28, AND OMIT LINES 29 AND 30. ALSO ENTER "0" IN LINE 31 AND COMPLETE FORM 1. HOWEVER, IF THERE IS AN AMOUNT IN LINE 25 AND/OR LINE 26, ENTER THAT AMOUNT IN LINE 28 AND COMPLETE LINE 30. IF YOU ARE MARRIED FILING A JOINT RETURN BUT DO NOT QUALIFY FOR NO TAX STATUS, AND YOUR TOTAL IN LINE 7 IS \$28700 OR LESS, GO TO LINE 8 TO SEE IF YOU QUALIFY FOR THE LIMITED INCOME CREDIT.

8 ENTER \$8000 IF SINGLE. IF MARRIED FILING A JOINT RETURN OR HEAD OF HOUSEHOLD, ENTER THE AMOUNT FROM THE NO TAX STATUS COLUMN OF THE NO TAX STATUS/LIMITED INCOME CREDIT CHART.	16,400.
9 SUBTRACT LINE 8 FROM LINE 7	1,863.
10 ENTER THE AMOUNT OF TAX FROM FORM 1, LINE 28 LESS ANY AMOUNT IN LINES 25 OR 26	448.
11 MULTIPLY LINE 9 BY 10% (.10)	186.
12 IF LINE 10 IS SMALLER THAN LINE 11, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. ENTER "0." IF LINE 10 IS LARGER THAN LINE 11, SUBTRACT LINE 11 FROM LINE 10 AND ENTER RESULT HERE AND ON FORM 1, LINE 29.	262.