

Form **8879**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

► Return completed Form 8879 to your ERO. (Don't send to the IRS.)

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2018

Submission Identification Number (SID) ►

Taxpayer's name

KATHRYN RAMSEY

Social security number

003-72-2194

Spouse's name

MATTHEW M RAMSEY

Spouse's social security number

434-69-0932**Part I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only)**

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	172,078.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	24,432.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	25,116.
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize LAWRENCE P GAGNON, CPA to enter or generate my PIN 63653
ERO firm name Enter five digits, but don't enter all zeros

as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Kathryn Ramsey Date ► 4/4/2019

Spouse's PIN: check one box only

☒ I authorize LAWRENCE P GAGNON, CPA to enter or generate my PIN 75998
ERO firm name Enter five digits, but don't enter all zeros

as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► Matthew M Ramsey Date ► 4/4/2019

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

04304677987Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► LAWRENCE GAGNON

Date ►

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Form **8879** (2018)



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2018
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1 - December 31, 2018.

Your first name and initial KATHRYN RAMSEY		Last name RAMSEY	Your Social Security number 003-72-2194	
If a joint return, spouse's first name and initial MATTHEW M RAMSEY		Last name RAMSEY	Spouse's Social Security number 434-69-0932	
Present street address (and apartment number) 26 LINK LN				
City/Town/Post Office RICHMOND, RI 02892		State RI	Zip 02892	Filing status: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household

Part 1. Tax Return Information for Electronic Filing

1	Total 5.1% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	1	26,807.
2	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	1,195.
3	Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	
4	Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	4	1,198.
5	Refund amount (from Form 1, line 49, or Form 1-NR/PY, line 53)	5	
6	Tax due (from Form 1, line 50, or Form 1-NR/PY, line 54)	6	

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2018 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature <i>Kathryn Ramsey</i>	Date 4/4/2019	Spouse's signature (if joint return, both must sign) <i>Matthew M Ramsey</i>	Date 4/4/2019
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Part 3. Declaration and Signature of Electronic Return Originator (ERO)

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN LAWRENCE GAGNON	Date P01238583	EIN P01238583	<input checked="" type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address LAWRENCE P GAGNON, CPA 19 INDEPENDENCE DRIVE, APT 14 METHUEN, MA 01844	City/Town METHUEN	State MA	Zip 01844

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip

LAWRENCE P GAGNON, CPA
19 INDEPENDENCE DRIVE, APT 14
METHUEN, MA 01844
6175191960

April 3, 2019

Kathryn and Matthew M Ramsey
26 Link Ln
Richmond, RI 02892

Dear Kathryn and Matthew,

Your 2018 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. No tax is payable with the filing of this return. There is an overpayment of \$684, of which \$684 has been applied to your 2019 estimated tax.

Under the Affordable Care Act, you and each member of your household had either health coverage or an exemption for each month during 2018. No individual shared responsibility payment is due with the filing of this return.

Your 2018 Massachusetts Individual Income Tax Return will be electronically filed with the State of Massachusetts upon receipt of a signed Form M-8453. No tax is payable with the filing of this return. There is an overpayment of \$3, of which \$3 has been applied to your 2019 estimated tax.

Your 2018 Rhode Island Individual Income Tax Return will be electronically filed with the State of Rhode Island. No tax is payable with the filing of this return. The refund of \$684 will be directly deposited into your bank account.

Please be sure to call if you have any questions.

Sincerely,

Lawrence Gagnon

2018**TAX REFORM IMPACT SUMMARY****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194**

THE TAX REFORM IMPACT SUMMARY DISPLAYS A COMPARISON OF THE ACTUAL 2017 AND 2018 TAX RETURN AMOUNTS. ADDITIONAL INFORMATION WILL BE NOTED ON CONTINUING PAGES WHEN THE AMOUNTS SPECIFIC TO THIS TAX RETURN MAY DIFFER DUE TO THE TAX CUTS AND JOBS ACT.

	2017	2018
INCOME		
TOTAL INCOME.....	144,977	172,078
ADJUSTMENTS TO INCOME		
TOTAL ADJUSTMENTS.....	0	0
ADJUSTED GROSS INCOME.....	144,977	172,078
ITEMIZED DEDUCTIONS		
TAXES.....	7,677	7,556
INTEREST.....	0	2,113
CONTRIBUTIONS.....	120	0
TOTAL ITEMIZED DEDUCTIONS.....	7,797	9,669
TAX COMPUTATION		
STANDARD DEDUCTION.....	12,700	24,000
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	12,700	24,000
INCOME PRIOR TO EXEMPTION DEDUCTION.....	132,277	148,078
EXEMPTION DEDUCTION.....	8,100	0
TAXABLE INCOME.....	124,177	148,078
TAX BEFORE CREDITS.....	22,474	24,432
NONREFUNDABLE CREDITS		
TOTAL NONREFUNDABLE CREDITS.....	0	0
TAX AFTER CREDITS.....	22,474	24,432
OTHER TAXES		
TOTAL TAX.....	22,474	24,432
PAYMENTS AND REFUNDABLE CREDITS		
INCOME TAX WITHHELD.....	20,013	25,116
ESTIMATED TAX PAYMENTS.....	1,600	0
TOTAL PAYMENTS AND REFUNDABLE CREDITS.....	21,613	25,116
REFUND OR AMOUNT DUE		
AMOUNT OVERPAID.....	0	684
APPLIED TO NEXT YEAR'S ESTIMATED TAX.....	0	684
AMOUNT YOU OWE.....	861	0
TAX RATES		
MARGINAL TAX RATE.....	25.0%	22.0%

DO NOT FILE

2018

TAX REFORM IMPACT SUMMARY

PAGE 2

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

TAX COMPUTATION

THE TAX CUTS AND JOBS ACT INCREASED THE STANDARD DEDUCTION FROM \$12,700 IN 2017, TO \$24,000 IN 2018.

THE TAX CUTS AND JOBS ACT ELIMINATED THE DEDUCTION FOR PERSONAL EXEMPTIONS IN 2018.

DO NOT FILE

2018**FEDERAL INCOME TAX SUMMARY****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194**

	2018	2017	DIFF
INCOME			
WAGES, SALARIES, TIPS, ETC.....	175,090	119,715	55,375
INTEREST INCOME.....	11	1	10
DIVIDEND INCOME.....	340	479	-139
BUSINESS INCOME.....	0	24,187	-24,187
CAPITAL GAIN OR LOSS.....	-2,407	127	-2,534
FORM 4797 GAINS OR LOSSES.....	3	-1	4
RENT, ROYALTY, PARTNERSHIP, SCORP, TRUST	-959	0	-959
OTHER INCOME.....	0	469	-469
TOTAL INCOME.....	172,078	144,977	27,101
ADJUSTMENTS TO INCOME			
TOTAL ADJUSTMENTS.....	0	0	0
ADJUSTED GROSS INCOME.....	172,078	144,977	27,101
ITEMIZED DEDUCTIONS			
TAXES.....	7,556	7,677	-121
INTEREST.....	2,113	0	2,113
CONTRIBUTIONS.....	0	120	-120
TOTAL ITEMIZED DEDUCTIONS.....	9,669	7,797	1,872
TAX COMPUTATION			
STANDARD DEDUCTION.....	24,000	12,700	11,300
LARGER OF ITEMIZED OR STANDARD DEDUCTION	24,000	12,700	11,300
INCOME PRIOR TO EXEMPTION DEDUCTION.....	148,078	132,277	15,801
EXEMPTION DEDUCTION.....	0	8,100	-8,100
TAXABLE INCOME.....	148,078	124,177	23,901
TAX BEFORE CREDITS.....	24,432	22,474	1,958
CREDITS			
TOTAL CREDITS.....	0	0	0
TAX AFTER CREDITS.....	24,432	22,474	1,958
OTHER TAXES			
TOTAL TAX.....	24,432	22,474	1,958
PAYMENTS			
FEDERAL INCOME TAX WITHHELD.....	25,116	20,013	5,103
ESTIMATED TAX PAYMENTS.....	0	1,600	-1,600
TOTAL PAYMENTS.....	25,116	21,613	3,503
REFUND OR AMOUNT DUE			
AMOUNT OVERPAID.....	684	0	684
APPLIED TO NEXT YEAR'S ESTIMATED TAX.....	684	0	684
AMOUNT YOU OWE.....	0	861	-861
TAX RATES			
MARGINAL TAX RATE.....	22.0%	25.0%	-3.0%

2018**MASSACHUSETTS INCOME TAX SUMMARY****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194**

	2018	2017	DIFF
5.1% INCOME			
TOTAL FEDERAL INCOME.....	172,078	144,977	27,101
WAGES, SALARIES, TIPS, ETC.....	27,420	21,423	5,997
BUSINESS/PROFESSION OR FARM INCOME (LOSS)	0	24,187	-24,187
RENTAL, ROYALTY, AND K-1 INCOME (LOSS)....	-613	0	-613
TOTAL 5.1% INCOME.....	26,807	45,610	-18,803
DEDUCTIONS FROM INCOME			
DEDUCTION AND EXEMPTION RATIO.....	0.1558	0.6219	-0.4661
AMOUNT YOU PAID TO SOCIAL SECURITY.....	2,000	1,639	361
COMMUTER DEDUCTION.....	0	466	-466
TOTAL DEDUCTIONS.....	2,000	2,105	-105
EXEMPTIONS FROM INCOME			
5.1% INCOME AFTER DEDUCTIONS.....	24,807	43,505	-18,698
PERSONAL EXEMPTIONS.....	8,800	8,800	0
TOTAL EXEMPTIONS.....	1,371	5,473	-4,102
5.1% INCOME AFTER EXEMPTIONS.....	23,436	38,032	-14,596
TAXABLE 5.1% INCOME.....	23,436	38,032	-14,596
TAX.....	1,195	1,940	-745
ADJUSTMENTS TO TAX			
TOTAL TAX.....	1,195	1,940	-745
TAX AFTER CREDITS.....	1,195	1,940	-745
TAX AFTER CONTRIBUTIONS AND USE TAX.....	1,195	1,940	-745
TAX PAYMENTS			
INCOME TAX WITHHELD.....	1,198	930	268
ESTIMATED TAX PAYMENTS.....	0	766	-766
TOTAL PAYMENTS.....	1,198	1,696	-498
REFUND OR AMOUNT DUE			
AMOUNT YOU OWE.....	0	244	-244
OVERPAYMENT.....	3	0	3
AMOUNT OF OVERPAYMENT APPLIED.....	3	0	3
TAX RATES			
MARGINAL TAX RATE.....	5.10%	5.10%	0.00%

2018**RHODE ISLAND INCOME TAX SUMMARY****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194**

	2018	2017	DIFF
FEDERAL ADJUSTED GROSS INCOME			
FEDERAL ADJUSTED GROSS INCOME.....	172,078	144,977	27,101
RHODE ISLAND INCOME TAX & CREDITS			
MODIFIED FEDERAL AGI.....	172,078	144,977	27,101
DEDUCTIONS.....	17,050	16,750	300
EXEMPTIONS.....	8,000	7,800	200
RHODE ISLAND TAXABLE INCOME.....	147,028	120,427	26,601
RHODE ISLAND INCOME TAX.....	6,419	5,107	1,312
NON OR PY: RI ALLOCATED INCOME TAX.....	0	-1,607	1,607
CREDIT FOR TAXES PAID OTHER STATES.....	1,000	1,607	-607
RHODE ISLAND INCOME TAX AFTER CREDITS....	5,419	3,500	1,919
RHODE ISLAND USE/SALES TAX.....	11	0	11
TOTAL RHODE ISLAND TAX AND CONTRIBUTIONS	5,430	3,500	1,930
PAYMENTS			
RHODE ISLAND INCOME TAX WITHHELD.....	6,114	3,952	2,162
ESTIMATED PYMNTS & CARRY FORWARD CREDITS	0	500	-500
TOTAL PAYMENTS AND CREDITS.....	6,114	4,452	1,662
BALANCE DUE/OVERPAYMENT			
OVERPAYMENT.....	684	952	-268
OVERPAYMENT TO BE REFUNDED.....	684	952	-268
MARGINAL TAX RATE.....	6.0%	4.8%	1.2%
EFFECTIVE TAX RATE.....	0.0%	4.2%	-4.2%

DO NOT FILE

Form **8879**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

► Return completed Form 8879 to your ERO. (Don't send to the IRS.)

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

2018

Submission Identification Number (SID) ►

Taxpayer's name KATHRYN RAMSEY	Social security number 003-72-2194
Spouse's name MATTHEW M RAMSEY	Spouse's social security number 434-69-0932

Part I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	172,078.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	24,432.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	25,116.
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize LAWRENCE P GAGNON, CPA to enter or generate my PIN 63653
ERO firm name Enter five digits, but don't enter all zeros
- as my signature on my tax year 2018 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- ☒ I authorize LAWRENCE P GAGNON, CPA to enter or generate my PIN 75998
ERO firm name Enter five digits, but don't enter all zeros
- as my signature on my tax year 2018 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

04304677987
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► LAWRENCE GAGNON Date ► _____

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Form **8879** (2018)

Form **1040** Department of the Treasury — Internal Revenue Service (99) **2018** OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial **KATHRYN RAMSEY** Last name **RAMSEY** Your social security number **003-72-2194**

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial **MATTHEW M RAMSEY** Last name **RAMSEY** Spouse's social security number **434-69-0932**

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☒ Full-year health care coverage or exempt (see inst.)

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

Home address (number and street). If you have a P.O. box, see instructions. **26 LINK LN** Apt. no. **26** Presidential Election Campaign (see inst.) ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **RICHMOND, RI 02892** If more than four dependents, see inst. and ☒ here ▶ ☐

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):
				Child tax credit
				Credit for other dependents

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation **PROFESSOR** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation **PROFESSOR** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Preparer's name **LAWRENCE GAGNON** **Preparer's signature** **LAWRENCE GAGNON** **PTIN** **P01238583** **Firm's EIN** _____ **Check if:** ☒ 3rd Party Designee

Firm's name ▶ **LAWRENCE P GAGNON, CPA** **Phone no.** **6175191960** ☒ Self-employed

Firm's address ▶ **19 INDEPENDENCE DRIVE, APT 14**
METHUEN, MA 01844

Standard Deduction for —

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 01/08/19 Form **1040** (2018) Page **2**

Form 1040 (2018)

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

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	175,090.
2a Tax-exempt interest	2a	11.
3a Qualified dividends	3a	340.
4a IRAs, pensions, and annuities	4a	11.
5a Social security benefits	5a	340.
6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	-3,363.
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	172,078.
8 Standard deduction or itemized deductions (from Schedule A)	8	24,000.
9 Qualified business income deduction (see instructions)	9	
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	148,078.
11 a Tax (see inst.) 24,432. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>) b Add any amount from Schedule 2 and check here. ▶ <input type="checkbox"/>	11	24,432.
12 a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here. ▶ <input type="checkbox"/>	12	
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	24,432.
14 Other taxes. Attach Schedule 4.	14	
15 Total tax. Add lines 13 and 14.	15	24,432.
16 Federal income tax withheld from Forms W-2 and 1099	16	25,116.
17 Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863 Add any amount from Schedule 5	17	
18 Add lines 16 and 17. These are your total payments	18	25,116.
19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	684.
20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here. ▶ <input type="checkbox"/>	20a	0.
21 Amount of line 19 you want applied to your 2019 estimated tax ▶ <input type="checkbox"/>	21	684.
22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions. ▶ <input type="checkbox"/>	22	
23 Estimated tax penalty (see instructions). ▶ <input type="checkbox"/>	23	

Refund

Direct deposit? See instructions. ▶ **b** Routing number **c** Type: ☐ Checking ☐ Savings

▶ **d** Account number

Amount You Owe

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**▶ **Attach to Form 1040.**▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018Attachment
Sequence No. **01**

Name(s) shown on Form 1040

KATHRYN AND MATTHEW M RAMSEY

Your social security number

003-72-2194**Additional
Income**

1-9b	Reserved	1-9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	-2,407.
14	Other gains or (losses). Attach Form 4797	14	3.
15a	Reserved	15b	
16a	Reserved	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-959.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Reserved	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	-3,363.

**Adjustments
to Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved	34	
35	Reserved	35	
36	Add lines 23 through 35	36	0.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 1 (Form 1040) 2018**

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**▶ **Attach to Form 1040 or Form 1040NR.**▶ **Go to www.irs.gov/ScheduleD for instructions and the latest information.**▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

2018Attachment
Sequence No. **12**

Name(s) shown on return

KATHRYN AND MATTHEW M RAMSEY

Your social security number

003-72-2194

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	9,906.	12,401.		-2,495.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	-2,495.

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	1,537.	1,593.		-56.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	4.
13 Capital gain distributions. See the instrs.			13	140.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back			15	88.

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

Schedule D (Form 1040) 2018

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	-2,407.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of:		
<ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	-2,407.
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).		
<input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2018

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

KATHRYN AND MATTHEW M RAMSEY

Your social security number

003-72-2194

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

- 27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☒ **Yes** ☐ **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	SEE STATEMENT 1					
B						
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A					
B					
C					
D					
29 a Totals					
b Totals	959.				
30 Add columns (h) and (k) of line 29a				30	
31 Add columns (g), (i), and (j) of line 29b				31	-959.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	-959.

Part III Income or Loss From Estates and Trusts

33	(a) Name			(b) Employer ID no.	
A					
B					
Passive Income and Loss				Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
A					
B					
34 a Totals.					
b Totals.					
35 Add columns (d) and (f) of line 34a.				35	
36 Add columns (c) and (e) of line 34b.				36	
37 Total estate and trust income or (loss). Combine lines 35 and 36.				37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.				39

Part V Summary

40 Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18	41	-959.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **1116****Foreign Tax Credit**

OMB No. 1545-0121

2018Department of the Treasury
Internal Revenue Service (99)

(Individual, Estate, or Trust)
 ▶ **Attach to Form 1040, 1040NR, 1041, or 990-T.**
 ▶ **Go to www.irs.gov/Form1116 for instructions and the latest information.**

Attachment
Sequence No. **19**

Name **KATHRYN AND MATTHEW M RAMSEY** ID no. as shown on page 1 of your tax return **003-72-2194**

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Section 951A income **c** ☒ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions
b ☐ Foreign branch income **d** ☐ General category income **f** ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession. ▶ CANADA				
1 a Gross income from sources within country shown above and of the type checked above (see instructions):				
				1 a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement).....				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions).....	24,000.			
b Other deductions (attach statement).....				
c Add lines 3a and 3b.....	24,000.			
d Gross foreign source income (see instructions).....				
e Gross income from all sources (see instructions).....	176,230.			
f Divide line 3d by line 3e (see instructions).....				
g Multiply line 3c by line 3f.....				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions).....				
b Other interest expense.....				
5 Losses from foreign sources.....				
6 Add lines 2, 3g, 4a, 4b, and 5.....				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2..... ▶				7

Part II Foreign Taxes Paid or Accrued (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(l) Date paid or accrued	(m) Dividends	(n) Rents & royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents & royalties	(s) Interest	(t) Other foreign taxes paid or accrued
A										
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2..... ▶ **8**

Part III Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9		
10 Carryback or carryover (attach detailed computation). (If your income was section 951A income (box a above Part I), leave line 10 blank.)	10		
11 Add lines 9 and 10.	11		
12 Reduction in foreign taxes (see instructions).	12		
13 Taxes reclassified under high tax kickout (see instructions).	13		
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15		
16 Adjustments to line 15 (see instructions).	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18 Individuals: Enter the amount from Form 1040, line 10; or Form 1040NR, line 41. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18		
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		
20 Individuals: Enter the total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42.	20		
Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit).	21		
22 Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see instructions).	22		

Part IV Summary of Credits From Separate Parts III (see instructions)

23 Credit for taxes on section 951A income.	23		
24 Credit for taxes on foreign branch income.	24		
25 Credit for taxes on passive category income.	25		
26 Credit for taxes on general category income.	26		
27 Credit for taxes on section 901(j) income.	27		
28 Credit for taxes on certain income re-sourced by treaty.	28		
29 Credit for taxes on lump-sum distributions.	29		
30 Add lines 23 through 29.	30		
31 Enter the smaller of line 20 or line 30.	31		
32 Reduction of credit for international boycott operations. See instructions for line 12.	32		
33 Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a.	33		

Form 1116 (2018)

STATEMENT 1
SCHEDULE E, PAGE 2
PART II - INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

NAME	TYPE	X IF FOREIGN	EMPLOYER I.D. NO.	BASIS COMPUTATI REQUIRED	ANY INVT. NOT AT RISK	PTP	PASSIVE LOSS FROM FORM 8582	PASSIVE INC. FROM SCH. K-1	NONPASSIVE LOSS FROM SCH. K-1	SECTION 179 DEDUCTION	NONPASSIVE INCOME FROM K-1
BUCKEYE PARTNERS, LP	P		23-2432497			X					
ENTERPRISE PRODUCTS PARTNERS LP	P		76-0568219			X	\$ 51.				
PYA: PASSIVE CARRYOVER	P		76-0568219			X	477.				
PLAINS ALL AMERICAN PIPELINE, LP	P		76-0582150			X	52.				
PYA: PASSIVE CARRYOVER	P		76-0582150			X	379.				
TOTAL							\$ 959.	\$ 0.	\$ 0.	\$ 0.	\$ 0.

DO NOT FILE

2018**FEDERAL WORKSHEETS****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194****WAGE SCHEDULE**

<u>TAXPAYER - EMPLOYER</u>	<u>WAGES</u>	<u>FEDERAL W/H</u>	<u>FICA</u>	<u>MEDI- CARE</u>	<u>STATE W/H</u>	<u>LOCAL W/H</u>
BOSTON CHILDREN'S HOSPITAL	27,420.	2,173.	1,700.	398.	1,198.	
UNIVERSITY OF RHODE ISLAND	9,384.	1,745.	582.	136.	398.	
STATE OF RHODE ISLAND OFFICE OF A&C	39,479.	5,305.	2,579.	603.	1,752.	
TOTAL	76,283.	9,223.	4,861.	1,137.	3,348.	0.
<u>SPOUSE - EMPLOYER</u>	<u>WAGES</u>	<u>FEDERAL W/H</u>	<u>FICA</u>	<u>MEDI- CARE</u>	<u>STATE W/H</u>	<u>LOCAL W/H</u>
STATE OF RHODE ISLAND OFFICE OF A&C	80,039.	12,404.	5,224.	1,222.	3,169.	
UNIVERSITY OF RHODE ISLAND	18,768.	3,489.			795.	
TOTAL	98,807.	15,893.	5,224.	1,222.	3,964.	0.
GRAND TOTAL	175,090.	25,116.	10,085.	2,359.	7,312.	0.

**FORM 1040, LINE 2B
INTEREST INCOME**

THE WASHINGTON TRUST CO

TOTAL 11.
11.

**FORM 1040, LINE 3B
DIVIDEND INCOME**OPPENHEIMER
OPPENHEIMER2

TOTAL 27.
313.
340.

**FORM 1040, LINE 3A
QUALIFIED DIVIDENDS**OPPENHEIMER
OPPENHEIMER2

TOTAL 27.
313.
340.

**SCHEDULE D, LINE 13
CAPITAL GAIN DISTRIBUTIONS**OPPENHEIMER
OPPENHEIMER2

TOTAL 68.
72.
140.

2018**FEDERAL WORKSHEETS****PAGE 2****KATHRYN AND MATTHEW M RAMSEY****003-72-2194****STUDENT LOAN INTEREST DEDUCTION WORKSHEET (SCHEDULE 1, LINE 33)**

1. TOTAL QUALIFIED STUDENT LOAN INTEREST PAID, NOT MORE THAN \$2,500	590.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 6	172,078.
3. ADD AMOUNTS FROM SCHEDULE 1, LINES 23 THROUGH 32, AND ANY AMOUNT ENTERED ON THE LINE NEXT TO SCHEDULE 1, LINE 36 OTHER THAN DPAD	0.
4. SUBTRACT LINE 3 FROM LINE 2	172,078.
5. ENTER \$65,000 (\$135,000 IF MFJ)	135,000.
6. IS THE AMOUNT ON LINE 4 MORE THAN LINE 5 IF NO, SKIP LINES 6 AND 7, ENTER 0 ON LINE 8, AND GO TO LINE 9 IF YES, SUBTRACT LINE 5 FROM LINE 4	37,078.
7. DIVIDE LINE 6 BY \$15,000 (\$30,000 IF MFJ) BUT NOT MORE THAN 1	1.000
8. MULTIPLY LINE 1 BY LINE 7	590.
9. STUDENT LOAN INTEREST DEDUCTION (SUBTRACT LINE 8 FROM LINE 1)	<u>0.</u>

QUALIFIED BUSINESS INCOME DEDUCTION - SIMPLIFIED WORKSHEET (FORM 1040, LINE 9)

1. (A) TRADE OR BUSINESS NAME	(B) EIN/SSN	(C) QUAL BUS. INC OR LOSS
2. TOTAL QUALIFIED BUSINESS INCOME OR (LOSS)	0.	
3. QUALIFIED BUSINESS LOSS CARRYFORWARD	0.	
4. TOTAL QUALIFIED BUSINESS INCOME. COMBINE LINES 2 AND 3 IF ZERO OR LESS, ENTER 0	0.	
5. QUALIFIED BUSINESS INCOME COMPONENT. MULTIPLY LINE 4 BY 20%		0.
6. QUALIFIED REIT DIVIDENDS AND PTP INCOME OR LOSS	-51.	
7. QUALIFIED REIT AND PTP LOSS CARRYFORWARD	0.	
8. TOTAL QUALIFIED REIT AND PTP INCOME. ADD LINES 6 AND 7. IF ZERO OR LESS, ENTER 0	0.	
9. REIT AND PTP COMPONENT. MULTIPLY LINE 8 BY 20%		0.
10. QUALIFIED BUSINESS INCOME DEDUCTION BEFORE THE INCOME LIMITATION. ADD LINES 5 AND 9		0.
11. INCOME BEFORE QUALIFIED BUSINESS INCOME DEDUCTION	148,078.	
12. NET CAPITAL GAINS	340.	
13. SUBTRACT LINE 12 FROM LINE 11. IF ZERO OR LESS, ENTER 0	147,738.	
14. INCOME LIMITATION. MULTIPLY LINE 13 BY 20%		29,548.
15. QUALIFIED BUSINESS INCOME DEDUCTION. ENTER THE SMALLER OF LINE 10 OR LINE 14		0.
16. TOTAL QUALIFIED BUSINESS LOSS CARRYFORWARD. ADD LINES 2 AND 3. IF MORE THAN ZERO, ENTER 0		0.
17. TOTAL QUALIFIED REIT INCOME AND PTP LOSS CARRYFORWARD. ADD LINES 6 AND 7. IF MORE THAN ZERO, ENTER 0		-51.

2018**FEDERAL WORKSHEETS****PAGE 3****KATHRYN AND MATTHEW M RAMSEY****003-72-2194****QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET (FORM 1040, LINE 11)**

1. ENTER THE AMOUNT FROM FORM 1040, LINE 10		148,078.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 3A	340.	
3. ARE YOU FILING SCHEDULE D?		
[X] YES. ENTER THE SMALLER OF LINE 15 OR 16 OF SCHEDULE D, BUT DO NOT ENTER LESS THAN ZERO		
[] NO. ENTER THE AMOUNT FROM SCHEDULE 1, LINE 13	0.	
4. ADD LINES 2 AND 3	340.	
5. IF YOU ARE CLAIMING INVESTMENT INTEREST EXPENSE ON FORM 4952, ENTER THE AMOUNT FROM LINE 4G OF THAT FORM. OTHERWISE ENTER ZERO.	0.	
6. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER ZERO.		340.
7. SUBTRACT LINE 6 FROM LINE 1. IF ZERO OR LESS, ENTER ZERO.		147,738.
8. ENTER:		
\$38,600 IF SINGLE OR MARRIED FILING SEPARATELY,		
\$77,200 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER), \$51,700 IF HEAD OF HOUSEHOLD		77,200.
9. ENTER THE SMALLER OF LINE 1 OR LINE 8		77,200.
10. ENTER THE SMALLER OF LINE 7 OR LINE 9		77,200.
11. SUBTRACT LINE 10 FROM LINE 9. THIS AMOUNT IS TAXED AT 0%		0.
12. ENTER THE SMALLER OF LINE 1 OR LINE 6		340.
13. ENTER THE AMOUNT FROM LINE 11		0.
14. SUBTRACT LINE 13 FROM LINE 12		340.
15. ENTER:		
\$425,800 IF SINGLE, \$239,500 IF MARRIED FILING SEPARATELY, \$479,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER), \$452,400 IF HEAD OF HOUSEHOLD.		479,000.
16. ENTER THE SMALLER OF LINE 1 OR LINE 15		148,078.
17. ADD LINES 7 AND 11		147,738.
18. SUBTRACT LINE 17 FROM LINE 16. IF ZERO OR LESS, ENTER ZERO.		340.
19. ENTER THE SMALLER OF LINE 14 OR LINE 18		340.
20. MULTIPLY LINE 19 BY 15% (.15)		51.
21. ADD LINES 11 AND 19		340.
22. SUBTRACT LINE 21 FROM LINE 12		0.
23. MULTIPLY LINE 22 BY 20% (.20)		0.
24. FIGURE THE TAX ON THE AMOUNT ON LINE 7. (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)		24,381.
25. ADD LINES 20, 23, AND 24		24,432.
26. FIGURE THE TAX ON THE AMOUNT ON LINE 1. (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)		24,456.
27. TAX ON ALL TAXABLE INCOME (INCLUDING CAPITAL GAIN DISTRIBUTIONS). ENTER THE SMALLER OF LINE 25 OR LINE 26 HERE AND ON FORM 1040, LINE 11		<u>24,432.</u>

FEDERAL INCOME TAX WITHHELD

BOSTON CHILDREN'S HOSPITAL	2,173.
STATE OF RHODE ISLAND OFFICE OF A&C	12,404.
UNIVERSITY OF RHODE ISLAND	1,745.
STATE OF RHODE ISLAND OFFICE OF A&C	5,305.
UNIVERSITY OF RHODE ISLAND	3,489.
TOTAL	<u><u>25,116.</u></u>

FORM 1116, PAGE 1, LINE 3E
GROSS INCOME FROM ALL SOURCES

WAGES, SALARIES, TIPS, ETC.....	175,090.
TAXABLE INTEREST.....	11.
ORDINARY DIVIDENDS.....	340.
CAPITAL GAIN AND OTHER GAINS.....	789.
TOTAL \$	<u>176,230.</u>

LONG-TERM CAPITAL GAIN OR (LOSS) FROM K-1 (SCHEDULE D PART II)

PLAINS ALL AMERICAN PIPELINE, LP - LONG-TERM CAPITAL GAIN	4.
TOTAL LONG-TERM CAPITAL GAIN (LOSS) FROM K-1	<u>4.</u>

FORM 8965
SHARED RESPONSIBILITY PAYMENT

- STEP 1: ALL FILERS
1. CAN SOMEONE CLAIM YOU AS A DEPENDENT?
- NO. CONTINUE.
 2. DID YOU, AND EVERYONE ELSE IN YOUR TAX HOUSEHOLD HAVE QUALIFYING HEALTH COVERAGE FOR EVERY MONTH OF THE TAX YEAR, OR HAVE A COVERAGE EXEMPTION THAT COVERED ALL OF THE TAX YEAR, OR A COMBINATION OF QUALIFYING HEALTH CARE COVERAGE AND COVERAGE EXEMPTION(S) FOR EVERY MONTH OF THE TAX YEAR?
- YES. STOP. YOU DO NOT OWE A SHARED RESPONSIBILITY PAYMENT.

2018 Married Filing Joint vs. Married Filing Separate Comparison PAGE 1**KATHRYN AND MATTHEW M RAMSEY****003-72-2194**

MARRIED FILING JOINT GENERATED A TENTATIVE TAX SAVINGS OF \$53.

SUMMARY	Taxpayer	Spouse	Married Filing Separately	Married Filing Joint
AGI	74,535.	97,543.	172,078.	172,078.
Itemized deductions	4,527.	5,142.	9,669.	9,669.
Standard deduction	12,000.	12,000.	24,000.	24,000.
Taxable Income	62,535.	85,543.	148,078.	148,078.
Total tax	9,669.	14,816.	24,485.	24,432.
Tentative amount due or (overpayment)	446.	-1,077.	-631.	-684.
TAX SAVINGS BY FILING JOINTLY				53.
Marginal tax rate	22%	24%		22%
Amount of income taxed at marginal rate	23,475.	3,025.		70,338.
Current tax bracket remaining	20,305.	71,957.		17,262.
INCOME				
Wages, salaries, tips, etc.	76,283.	98,807.	175,090.	175,090.
Taxable interest income		11.	11.	11.
Ordinary dividends	340.		340.	340.
Taxable refunds of state and local income taxes				
Alimony received				
Business income or loss				
Capital gain or loss	-1,132.	-1,275.	-2,407.	-2,407.
Other gains or losses	3.		3.	3.
Taxable IRA distributions				
Taxable pensions and annuities				
Rental real estate, royalties, partnerships, S corporations, trusts, etc.	-959.		-959.	-959.
Farm income or loss				
Unemployment compensation				
Taxable social security benefits				
Other income				
Total income	74,535.	97,543.	172,078.	172,078.
ADJUSTMENTS				
Educator expenses				
Certain business expenses of reservists, performing artists, and fee-basis government officials				
Health savings account deduction				
Moving expenses				
Deductible part of self-employment tax				
Self-employed SEP, SIMPLE, and qualified plans				
Self employed health insurance deduction				
Penalty on early withdrawal of savings				
Alimony paid				
IRA deduction				
Student loan interest deduction				
Other adjustments				
Total adjustments				
Federal adjusted gross income	74,535.	97,543.	172,078.	172,078.

Note: This comparison has been computed without certain credits and certain other taxes. These items may change the final results.

2018**Married Filing Joint vs. Married Filing Separate Comparison****PAGE 2****003-72-2194**

	Taxpayer	Spouse	Married Filing Separately	Married Filing Joint
ITEMIZED DEDUCTIONS				
Medical and dental				
Taxes	3,470.	4,086.	7,556.	7,556.
Interest	1,057.	1,056.	2,113.	2,113.
Contributions				
Casualty and theft				
Other miscellaneous deductions				
Total itemized deductions	4,527.	5,142.	9,669.	9,669.
TAX CALCULATION				
Standard deduction	12,000.	12,000.	24,000.	24,000.
Higher of itemized or standard deduction	12,000.	12,000.	24,000.	24,000.
Qualified business income deduction				
Taxable income	62,535.	85,543.	148,078.	148,078.
Tax	9,669.	14,816.	24,485.	24,432.
Alternative minimum tax				
Excess advance premium tax credit repayment				
Foreign tax credit				
Child tax credit/credit for other dependents				
Education credits				
Retirement savings contributions credit				
Child care credit				
Residential energy credit				
General business credit				
Minimum tax credit				
Elderly and disabled credit				
Other credits				
Tax after credits	9,669.	14,816.	24,485.	24,432.
OTHER TAXES				
Self-employment tax				
Social security tax on tip income/wages				
Tax on qualified retirement plans and MSAs				
Household employment taxes				
Health care: individual responsibility				
Other taxes				
Section 965 net tax liability installment				
Total tax	9,669.	14,816.	24,485.	24,432.
PAYMENTS				
Federal income tax withheld	9,223.	15,893.	25,116.	25,116.
Estimated tax payments				
Earned income credit				
Additional child tax credit				
American opportunity credit				
Net premium tax credit				
Amount paid with extension				
Excess social security and RRTA tax withheld				
Other payments				
Total payments	9,223.	15,893.	25,116.	25,116.
Tentative amount due or (overpayment)	446.	-1,077.	-631.	-684.

2018**MULTI-STATE SUMMARY WORKSHEET****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194**

INCOME	FEDERAL	MASSACHUSETTS			
Wages, salaries, tips, etc.	175,090	27,420			
Taxable interest income	11				
Ordinary dividends	340				
Taxable refunds of state and local income taxes	0				
Alimony received	0				
Business income or loss	0				
Capital gain or loss	-2,407				
Other gains or losses	3				
Taxable IRA distributions	0				
Taxable pensions and annuities	0				
Rental real estate, royalties, partnerships, S corporations, trusts, etc.	-959	-613			
Farm income or loss	0				
Unemployment compensation	0				
Taxable social security benefits	0				
Other income	0				
Total income	172,078	26,807			
ADJUSTMENTS					
Educator expenses	0				
Certain business expenses of reservists, performing artists, and fee-basis government officials	0				
Health savings account deduction	0				
Moving expenses	0				
Deductible part of self-employment tax	0				
Self-employed SEP, SIMPLE, & qualified plans	0				
Self-employed health insurance deduction	0				
Penalty on early withdrawal of savings	0				
Alimony paid	0				
IRA deduction	0				
Student loan interest deduction	0				
Tuition and fees deduction	0				
Other adjustments	0				
Total adjustments	0				
Federal adjusted gross income	172,078	26,807			

WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS

NAME OF ACTIVITY: BUCKEYE PARTNERS, LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	
C.	PRIOR YEAR UNALLOWED LOSSES.....	61.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-61.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	61.

AMT WORKSHEET - PASSIVE ACTIVITY ADJUSTMENT TO FORM 6251, LINE 2M

NAME OF ACTIVITY	FORM OR SCH TO BE REPORTED ON	GAIN OR LOSS	AMT GAIN OR LOSS
ENTERPRISE PRODUCTS PARTNERS LP	SCH E LN 28	-528.	-518.
PLAINS ALL AMERICAN PIPELINE, LP	SCH E LN 28	-431.	-430.
BUCKEYE PARTNERS, LP	SCH E LN 28	0.	0.
		-959.	-948.
			11.

DO NOT FILE

2018**FORM 8582 WORKSHEETS - ALTERNATIVE MINIMUM TAX****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194****WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: BUCKEYE PARTNERS, LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	
C.	PRIOR YEAR UNALLOWED LOSSES.....	57.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-57.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	57.

AMT WORKSHEET - PASSIVE ACTIVITY ADJUSTMENT TO FORM 6251, LINE 2M

<u>NAME OF ACTIVITY</u>	<u>FORM OR SCH TO BE REPORTED ON</u>	<u>GAIN OR LOSS</u>	<u>AMT GAIN OR LOSS</u>
ENTERPRISE PRODUCTS PARTNERS LP	SCH E LN 28	-528.	-518.
PLAINS ALL AMERICAN PIPELINE, LP	SCH E LN 28	-431.	-430.
BUCKEYE PARTNERS, LP	SCH E LN 28	0.	0.
		<u>-959.</u>	<u>-948.</u>
			<u>11.</u>

DO NOT FILE

2018

FEDERAL K-1 RECONCILIATION WORKSHEET

PAGE 1

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

BUCKEYE PARTNERS, LP
23-2432497PARTNERSHIP - PTP
PASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)				-61.	61.	
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 08/10/18

2018

FEDERAL K-1 RECONCILIATION WORKSHEET

PAGE 2

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

ENTERPRISE PRODUCTS PARTNERS LP
76-0568219PARTNERSHIP - PTP
PASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	-51.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	-51.			-477.		-528.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-528.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86 *	-2.					
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

* Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 08/10/18

2018

FEDERAL K-1 RECONCILIATION WORKSHEET

PAGE 3

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

PLAINS ALL AMERICAN PIPELINE, LP
76-0582150PARTNERSHIP - PTP
PASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	-52.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	-52.			-379.		-431.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-431.
FORM 4797						
Section 1231 gain (loss)	3.					3.
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)	4.					4.
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 08/10/18

2018

FEDERAL K-1 RECONCILIATION WORKSHEET - SUMMARY

PAGE 4

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)						
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-959.
FORM 4797						
Section 1231 gain (loss)						3.
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						4.
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 08/10/18



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2018**Massachusetts****Department of****Revenue****Please print or type. Privacy Act Notice available upon request. For the year January 1 - December 31, 2018.**

Your first name and initial	Last name	Your Social Security number
KATHRYN RAMSEY		003-72-2194
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
MATTHEW M RAMSEY		434-69-0932
Present street address (and apartment number)		
26 LINK LN		
City/Town/Post Office	State	Zip
RICHMOND, RI	RI	02892
Filing status:		
<input type="checkbox"/> Single		<input checked="" type="checkbox"/> Married filing jointly
<input type="checkbox"/> Married filing separately		<input type="checkbox"/> Head of household

Part 1. Tax Return Information for Electronic Filing

1	Total 5.1% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	1	26,807.
2	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	1,195.
3	Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	
4	Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	4	1,198.
5	Refund amount (from Form 1, line 49, or Form 1-NR/PY, line 53)	5	
6	Tax due (from Form 1, line 50, or Form 1-NR/PY, line 54)	6	

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2018 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature (if joint return, both must sign)	Date
----------------	------	--	------

Part 3. Declaration and Signature of Electronic Return Originator (ERO)

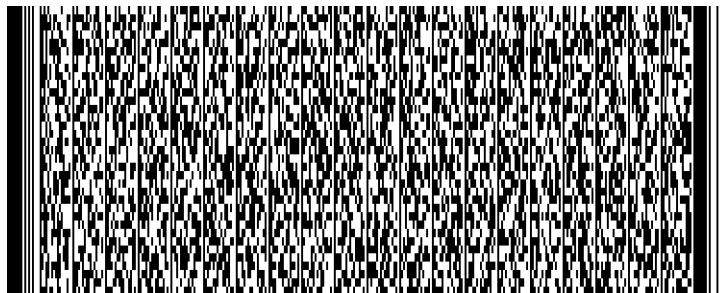
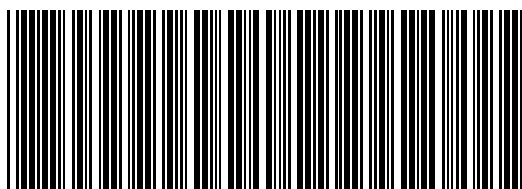
I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date	EIN	<input checked="" type="checkbox"/> Check if self-employed
LAWRENCE GAGNON		P01238583	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip
LAWRENCE P GAGNON, CPA			
19 INDEPENDENCE DRIVE, APT 14			
METHUEN, MA 01844			

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip

**2018 Form 1-NR/PY**

MA18006011032

**Massachusetts Nonresident/Part-Year Resident
Income Tax Return**

For the year January 1 — December 31, 2018 or other taxable

Year beginning

Ending

KATHRYN
MATTHEW
26 LINK LNRAMSEY
M RAMSEY
RICHMOND003722194
434690932

RI 02892

Fill in if: ☒ Original return ☐ Amended return ☐ Amended return due to federal change

Apt. no.

State Election Campaign Fund:

\$1 You \$1 Spouse TOTAL

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

Taxpayer deceased

You Spouse

Fill in if under age 18

You Spouse

Check one: ☒ Nonresident

Filing as both nonresident and part-year resident

Name/address changed since 2017

Part-year resident

Nonresident composite

Fill in if noncustodial parent

a Total federal income

172078

b Federal adjusted gross income

172078

1 Filing status (select one only):

Single

☒ Married filing jointly

Married filing separate return

Head of household

Fill in if filing Schedule TDS

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

2 Part-year residents. Enter dates as Massachusetts resident: From

To

3 Total days as Massachusetts resident

= 365 =

3

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.

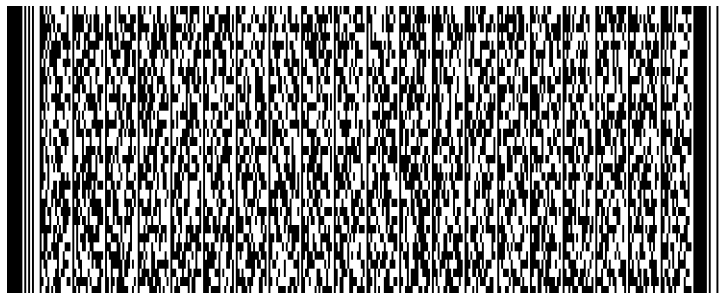
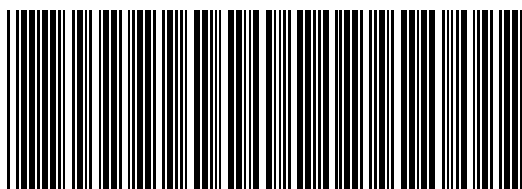
Your signature

Date

Spouse's signature

Date

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

**2018 Form 1-NR/PY, pg. 2**

MA18006021032

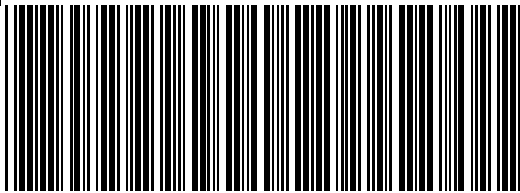
Massachusetts Nonresident/
Part-Year Resident Income Tax Return
003722194**4 Exemptions:**

a Personal exemptions		4 a	8800
b Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = 4 b	
c Age 65 or over before 2019	You + Spouse =	x \$700 = 4 c	
d Blindness	You + Spouse =	x \$2,200 = 4 d	
e Medical/dental		4 e	
f Adoption		4 f	
g Total exemptions. Add items 4a through 4f. Enter here and on line 22a		4 g	8800
5 Wages, salaries, tips		5	27420
6 Taxable pensions and annuities		6	
7 Mass. bank interest: a	- b exemption	= 7	
8 Business/profession income/loss a	+ b Farming income/loss	= 8	
9 Rental, royalty and REMIC, partnership, S corp., trust income/loss		9	-613
10 a Unemployment		10 a	
10 b Mass. lottery winnings		10 b	
11 Other income		11	
12 TOTAL 5.1% INCOME		12	26807

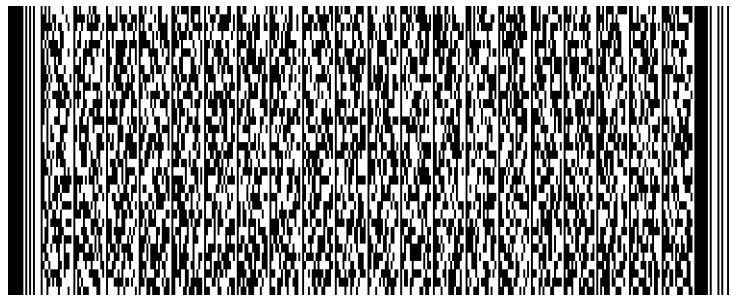
13 NONRESIDENT APPORTIONMENT WORKSHEET. You **cannot** apportion Mass. wages as shown on Form W-2. Do **not** use this worksheet if you know the exact amount of your Mass. source income. **Only** use when income from employment/business is earned both inside and outside Mass. **and** the exact Mass. amount is not known.

Basis:	working days	miles	sales	<input checked="" type="checkbox"/> other:	SALARY EARNE	
Working days (or other basis) outside Massachusetts					13 a	
Working days (or other basis) inside Massachusetts					13 b	
Total working days					13 c	
Nonworking days (holidays, weekends, etc.)					13 d	
Massachusetts ratio					13 e	1.0000
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2					13 f	27420
Massachusetts income					13 g	27420

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1

**2018 Form 1-NR/PY, pg. 3**

MA18006031032

Massachusetts Nonresident/
Part-Year Resident Income Tax Return

KATHRYN

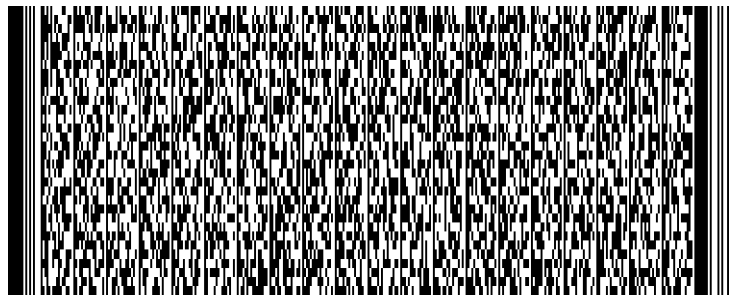
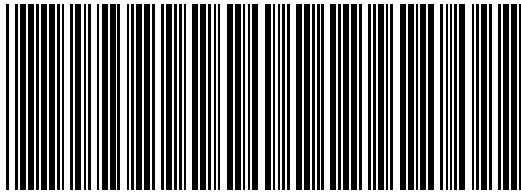
RAMSEY

003722194

14 NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a Total 5.1% income	14a	26807
b Interest income	14b	
c Total capital gain income	14c	
d Total income this return	14d	26807
e Non-Massachusetts source income. Not less than "0"	14e	145271
f Total income	14f	172078
g Deduction and exemption ratio	14g	0.1558
15a Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	2000
15b Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	
16 Child under age 13, or disabled dependent/spouse care expenses	16	
17 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/18, or disabled dependent(s) Not more than two. a x \$3,600 =b Part-year residents multiply line 17b by line 3; nonresidents multiply line 17b by line 14g	17	
18 Rental deduction. a	18	
Nonresidents, during 2018, did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? <input checked="" type="checkbox"/> Yes No. If "Yes," you do not qualify for this deduction.		
19 Other deductions from Schedule Y, line 19	19	
20 Total deductions. Add lines 15 through 19	20	2000
21 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	24807
22 Exemption amount. a 8800	22	1371
23 5.1% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	23	23436
24 INTEREST AND DIVIDEND INCOME	24	
25 TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24	25	23436
26 TAX ON 5.1% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	26	1195

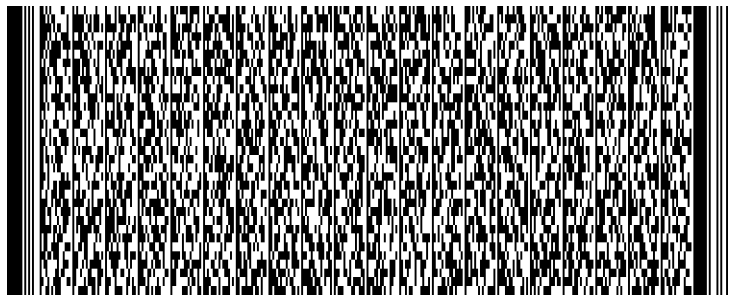
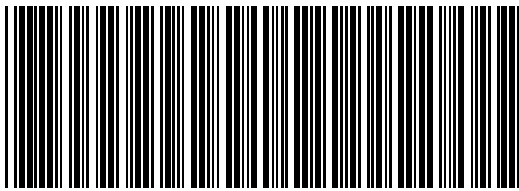
BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1

**2018 Form 1-NR/PY, pg. 4**

MA18006041032

 Massachusetts Nonresident/
 Part-Year Resident Income Tax Return
 003722194

27	12% INCOME. Not less than "0." a	x .12 = 27	
28	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 24, 27 or 28	28	0
29	Credit recapture amount (from Credit Recapture Schedule)	29	
30	Additional tax on installment sale	30	
31	If you qualify for No Tax Status, fill in and enter "0" on line 32		
32	TOTAL INCOME TAX. Add lines 26 through 30	32	1195
33	Limited Income Credit	33	
34	Income tax due to another state or jurisdiction	34	
35	Other credits (from Credit Manager Schedule)	35	
36	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"	36	1195
37	Voluntary Contributions		
	a Endangered Wildlife Conservation	37a	
	b Organ Transplant Fund	37b	
	c Massachusetts AIDS Fund	37c	
	d Massachusetts U.S. Olympic Fund	37d	
	e Massachusetts Military Family Relief Fund	37e	
	f Homeless Animal Prevention and Care	37f	
	Total. Add lines 37a through 37f	37	
38	Use tax due on Internet, mail order and other out-of-state purchases	38	
39	Health care penalty a You + b Spouse - c Fed. health care penalty	39	
40	Amended return only. Overpayment from original return	40	
41	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 40	41	1195

**2018 Form 1-NR/PY, pg. 5**

MA18006051032

Massachusetts Nonresident/
Part-Year Resident Income Tax Return
003722194

42	Massachusetts income tax withheld	42	1198
43	2017 overpayment applied to your 2018 estimated tax	43	
44	2018 Massachusetts estimated tax payments	44	
45	Payments made with extension	45	
46	Amended return only. Payments made with original return. Not less than "0"	46	
47	Earned Income Credit. a Number of qualifying children b Amount from U.S. return x .23 = c	47	
	Part-year residents, multiply line 47c by line 3		
	Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in if you qualify for this exception		
48	Senior Circuit Breaker Credit	48	
49	Other Refundable Credits	49	
50	TOTAL. Add lines 42 through 49	50	1198
51	Overpayment. Subtract line 41 from line 50	51	3
52	Amount of overpayment you want applied to your 2019 estimated tax	52	3
53	Refund. Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204	53	

Direct deposit of refund. Type of account checking savings

RTN # account #

54 **Tax due.** Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204 **54**

Interest Penalty M-2210 amt.

EX enclose
Form M-2210

May the Department of Revenue discuss this return with the preparer shown here?
I do not want preparer to file my return electronically

☒ **Yes**
(this may delay your refund)

Print paid preparer's name

LAWRENCE GAGNON

Date

Check if self-employed

Paid preparer's
SSN/PTIN

P01238583

Paid preparer's signature

LAWRENCE GAGNON

Paid preparer's phone

6175191960

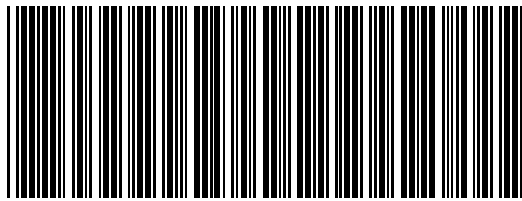
Paid preparer's EIN

LAWRENCE P GAGNON, CPA

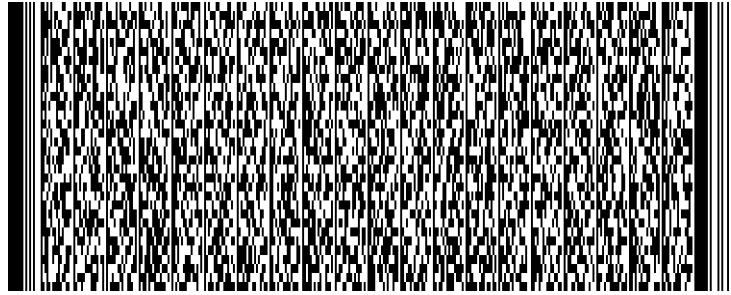
19 INDEPENDENCE DRIVE, APT 14

METHUEN, MA 01844

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2018 Schedule B
MA18010011032



KATHRYN

RAMSEY

003722194

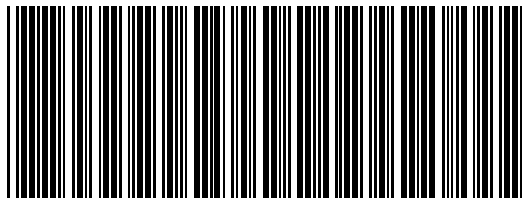
Part 1. Interest and Dividend Income

1	Total interest income	1	11
2	Total ordinary dividends	2	340
3	Other interest and dividends not included above	3	
4	Total interest and dividends	4	351
5	Total interest from Massachusetts banks	5	
6	Other interest and dividends to be excluded	6	351
7	Subtotal	7	
8	Allowable deductions from your trade or business	8	
9	Subtotal	9	

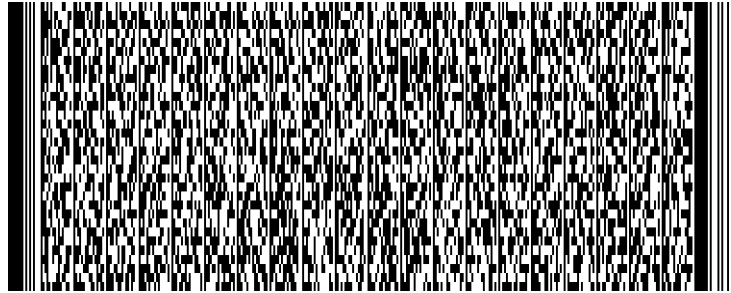
SEE STATEMENT 2

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

10	Short-term capital gains	10	
11	Long-term capital gains on collectibles and pre-1996 installment sales	11	
12	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13	Add lines 10 through 12	13	
14	Allowable deductions from your trade or business	14	
15	Subtotal	15	
16	Short-term capital losses	16	
17	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	
19	Combine lines 15 through 18	19	
20	Short-term losses applied against interest and dividends	20	

**2018 Schedule B, pg. 2**

003722194 MA18010021032

KATHRYN
RAMSEY

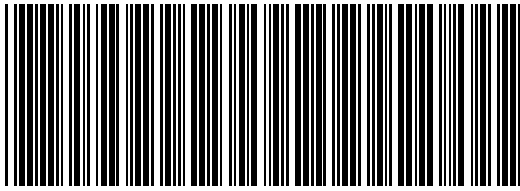
21	Available short-term losses	21
22	Short-term losses applied against long-term gains	22
23	Short-term losses available for carryover in 2019	23
24	Short-term gains and long-term gains on collectibles	24
25	Long-term losses applied against short-term gain	25
26	Subtotal	26
27	Long-term gains deduction	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

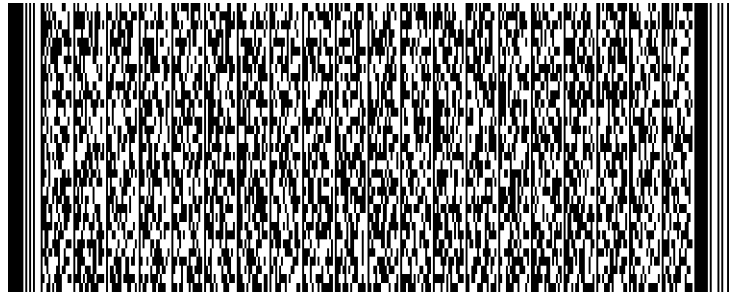
29	Enter the amount from line 9	29
30	Short-term losses applied against interest and dividends	30
31	Subtotal interest and dividends	31
32	Long-term losses applied against interest and dividends	32
33	Adjusted interest and dividends	33
34	Enter the amount from line 28	34

Part 4. Taxable Interest, Dividends and Certain Capital Gains

35	Adjusted gross interest, dividends and certain capital gains	35
36	Excess exemptions	36
37	Subtract line 36 from line 35	37
38	Interest and dividends taxable at 5.1%	38
39	Taxable 12% capital gains	39
40	Available short-term losses for carryover in 2019	40

**2018 Schedule D**

MA18012011032

Long-Term Capital Gains and Losses
Excluding Collectibles

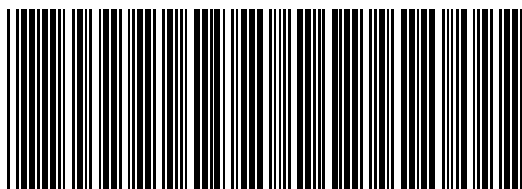
KATHRYN

RAMSEY

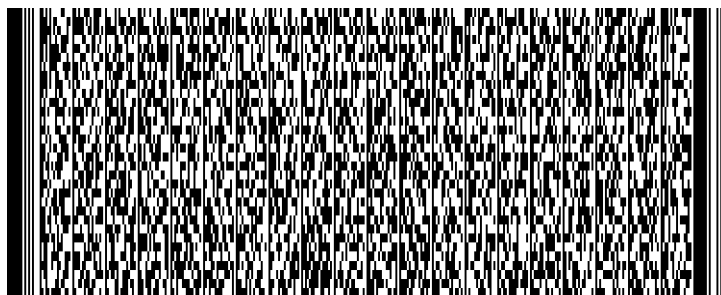
003722194

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

1	Enter amounts included in U.S. Schedule D, lines 8a and 8b, col. h	1	-56
2	Enter amounts included in U.S. Schedule D, line 9, col. h	2	
3	Enter amounts included in U.S. Schedule D, line 10, col. h	3	
4	Enter amounts included in U.S. Schedule D, line 11, col. h	4	
5	Enter amounts included in U.S. Schedule D, line 12, col. h	5	4
6	Enter amounts included in U.S. Schedule D, line 13, col. h	6	140
7	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	7	3
8	Carryover losses from prior years	8	-196
9	Combine lines 1 through 8	9	-105
10	Differences, if any SEE STMT 3	10	91
11	Adjusted capital gains and losses	11	-196
12	Long-term gains on collectibles and pre-1996 installment sales	12	
13	Subtotal	13	-196
14	Capital losses applied against capital gains	14	
15	Subtotal	15	-196
16	Long-term capital losses applied against interest and dividends	16	
17	Subtotal	17	-196
18	Allowable deductions from your trade or business	18	
19	Subtotal	19	
20	Excess exemptions	20	
21	Taxable long-term capital gains	21	
22	Tax on long-term capital gains	22	
23	Available losses for carryover	23	-196



2018 Schedule E
MA18013041032



KATHRYN

RAMSEY

003722194

Income or Loss from Real Estate and Royalties:

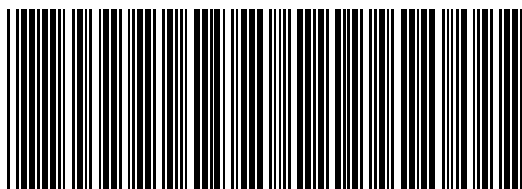
Income

1	Rents received	1
2	Royalties received	2

Expenses

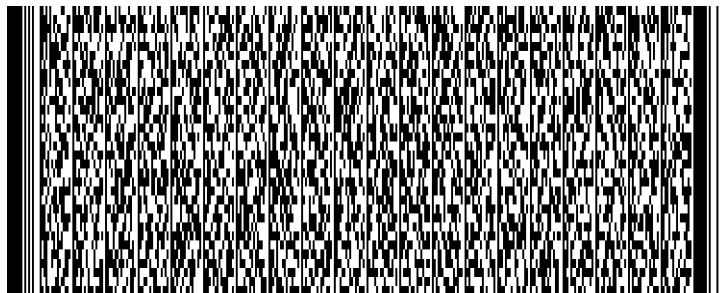
3	Advertising	3
4	Auto and travel	4
5	Cleaning and maintenance	5
6	Commissions	6
7	Insurance	7
8	Legal and other professional fees	8
9	Management fees	9
10	Mortgage interest paid to banks, etc.	10
11	Other interest	11
12	Repairs	12
13	Supplies	13
14	Taxes	14
15	Utilities	15
16	Other expenses	16
17	Add lines 3 through 16	17
18	Depreciation expense or depletion	18
19	Total expenses. Add lines 17 and 18	19
20	Income or loss from rental real estate or royalty properties	20
21	Deductible rental real estate loss	21
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
24	Rental real estate and royalty income or loss	24

DO NOT FILE

**2018 Schedule E, pg. 2**

MA18013051032

003722194

**Income or Loss from Partnerships and S Corporations**

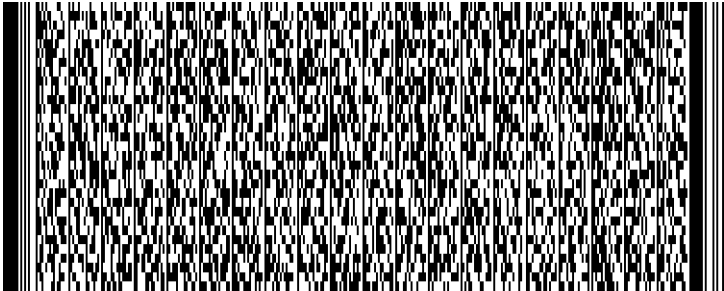
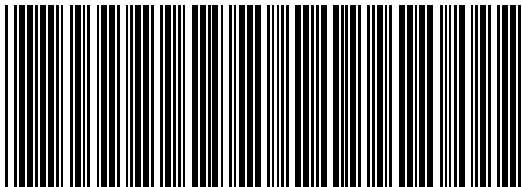
25	Passive loss allowed	25	959
26	Passive income	26	
27	Non-passive loss	27	
28	Section 179 expense deduction	28	
29	Non-passive income	29	
30	Combine lines 26 and 29	30	
31	Combine lines 25, 27 and 28	31	-959
32	Partnership and S corporation income or loss. Combine lines 30 and 31	32	-959
33	Interest (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	-959
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?	X	

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	



2018 Schedule E, pg. 3
MA18013061032
003722194

Farm Income

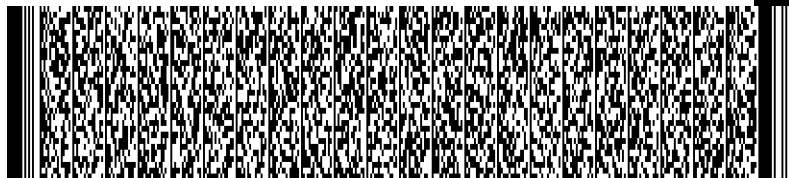
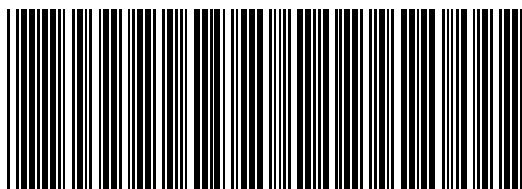
54 Net farm rental income or loss 54

Summary

55	Income or loss. Combine lines 24, 35, 49, 53 and 54	55	-959
56	Massachusetts differences. Enclose statement	56	346
57	Abandoned building renovation deduction	57	
58	Total income or loss. Combine lines 55, 56 and 57	58	-613

STATEMENT 4

DO NOT FILE



2018 Schedule E-2

MA18013021032

KATHRYN RAMSEY
BUCKEYE PARTNERS, LP

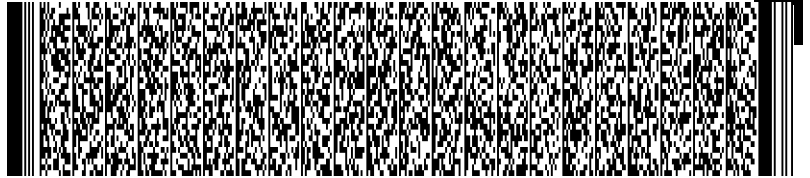
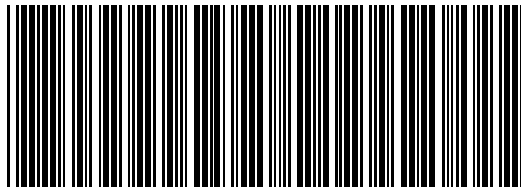
003722194
232432497

Check one: ☐ S corp. ☒ partnership

Income or Loss from Partnerships and S Corporations

- | | | |
|----|---|----|
| 1 | Passive loss allowed | 1 |
| 2 | Passive income | 2 |
| 3 | Non-passive loss | 3 |
| 4 | Section 179 expense deduction | 4 |
| 5 | Non-passive income | 5 |
| 6 | Combine lines 2 and 5 | 6 |
| 7 | Combine lines 1, 3 and 4 | 7 |
| 8 | Partnership and S corporation income or loss. Combine lines 6 and 7 | 8 |
| 9 | Interest (other than MA banks) and dividends if included in line 8 | 9 |
| 10 | Interest from Massachusetts banks if included in line 8 | 10 |
| 11 | Total income or loss from partnerships and S corporations | 11 |
| 12 | 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 | |
| 13 | Check if any amount of this investment not at risk | |

DO NOT FILE

**2018 Schedule E-2**

MA18013021032

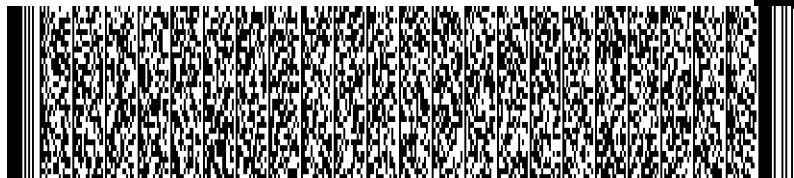
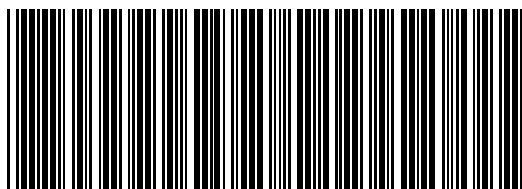
KATHRYN RAMSEY
ENTERPRISE PRODUCTS PARTNERS LP

003722194
760568219

Check one: S corp. ☒ partnership

Income or Loss from Partnerships and S Corporations

1	Passive loss allowed	1	528
2	Passive income	2	
3	Non-passive loss	3	
4	Section 179 expense deduction	4	
5	Non-passive income	5	
6	Combine lines 2 and 5	6	
7	Combine lines 1, 3 and 4	7	-528
8	Partnership and S corporation income or loss. Combine lines 6 and 7	8	-528
9	Interest (other than MA banks) and dividends if included in line 8	9	
10	Interest from Massachusetts banks if included in line 8	10	
11	Total income or loss from partnerships and S corporations	11	-528
12	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	X	
13	Check if any amount of this investment not at risk		

**2018 Schedule E-2**

MA18013021032

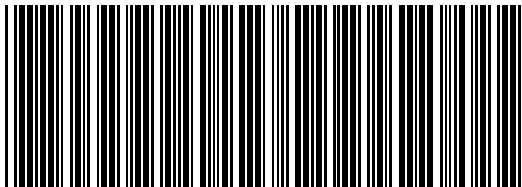
KATHRYN RAMSEY
 PLAINS ALL AMERICAN PIPELINE, LP

003722194
 760582150

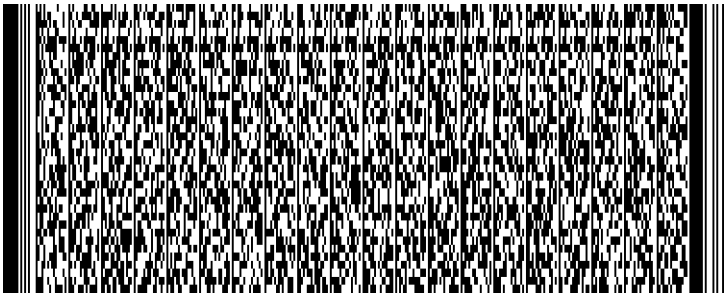
Check one: S corp. ☒ partnership

Income or Loss from Partnerships and S Corporations

1	Passive loss allowed	1	431
2	Passive income	2	
3	Non-passive loss	3	
4	Section 179 expense deduction	4	
5	Non-passive income	5	
6	Combine lines 2 and 5	6	
7	Combine lines 1, 3 and 4	7	-431
8	Partnership and S corporation income or loss. Combine lines 6 and 7	8	-431
9	Interest (other than MA banks) and dividends if included in line 8	9	
10	Interest from Massachusetts banks if included in line 8	10	
11	Total income or loss from partnerships and S corporations	11	-431
12	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	X	
13	Check if any amount of this investment not at risk		



2018 Schedule INC
MA18INC011032



KATHRYN RAMSEY 003722194

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
04-2774441	1198	27420	2098		W2

DO NOT FILE

TOTALS	1198	27420	2098	
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2018**MASSACHUSETTS STATEMENTS****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194****STATEMENT 1****FORM 1-NR/PY, PAGE 2, LINE 14F****EXPLANATION FOR THE DIFFERENCE BETWEEN TOTAL FEDERAL INCOME AND LINE 14F**

MOVED OUT OF STATE, BUT WORKED IN MA PART YEAR

STATEMENT 2**SCHEDULE B, LINE 6****OTHER INTEREST AND DIVIDENDS TO BE EXCLUDED**NON-MASSACHUSETTS SOURCE INTEREST AND DIVIDENDS

INTEREST:

THE WASHINGTON TRUST CO..... \$ 11.

DIVIDENDS:

OPPENHEIMER..... 27.

OPPENHEIMER2..... 313.

TOTAL \$ 351.**STATEMENT 3****SCHEDULE D, LINE 10****FEDERAL/MA DIFFERENCES**

MA SCH.D, LINE 1: MA SOURCE AMOUNT DIFFERENCE..... \$ -56.

MA SCH.D, LINE 5: MA SOURCE AMOUNT DIFFERENCE..... 4.

MA SCH.D, LINE 6: MA SOURCE AMOUNT DIFFERENCE..... 140.

MA SCH.D, LINE 7: MA SOURCE AMOUNT DIFFERENCE..... 3.

TOTAL \$ 91.**STATEMENT 4****SCHEDULE E, LINE 56****MA DIFFERENCES**

NON-MASS. SOURCE PARTNERSHIP & S-CORPORATION INCOME..... \$ 346.

TOTAL \$ 346.

State of Rhode Island and Providence Plantations

2018 Form RI-1040

Resident Individual Income Tax Return



18100110320101

Your social security number
003-72-2194Spouse's social security number
434-69-0932

Your first name

KATHRYN

MI

Last name

RAMSEY

Suffix

Spouse's name

MATTHEW

MI

Last name

M RAMSEY

Suffix

Address

26 LINK LN

City, town or post office

RICHMOND

State

RI

ZIP code

02892

City or town of legal residence

WARWICK

Check each box that applies. Otherwise, leave blank.

Primary deceased?

Yes

Spouse deceased?

New address?

Amended Return?*

ELECTORAL CONTRIBUTION

If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.)

If you wish the 1st \$2.00 (\$4.00 if a joint return) be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account.

FILING STATUS
Check one

Single →

Married filing jointly →

X

Married filing separately →

Head of household →

Qualifying widow(er) →

INCOME, TAX AND CREDITS

1	Federal AGI from Federal Form 1040, line 7.....	1	172078	00
2	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line....	2		00
3	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases).....	3	172078	00
4	RI Standard Deduction from left. If line 3 is over \$199,000, see Standard Deduction Worksheet.....	4	17050	00
5	Subtract line 4 from line 3. If zero or less, enter 0.....	5	155028	00
6	Enter # of exemptions from RI Sch E, line 5 in box, multiply by \$4,000 and enter result on line 6. If line 3 is over \$199,000, see Exemption Worksheet.....	2	x \$4,000 =	6 8000 00
7	RI TAXABLE INCOME. Subtract line 6 from line 5. If zero or less, enter 0.....	7	147028	00
8	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.....	8	6419	00
9a	RI percentage of allowable Federal credit from page 3, RI Sch I, line 22.....	9a	00	
b	RI Credit for income taxes paid to other states from page 3, RI Sch II, line 29.....	9b	1000	00
c	Other Rhode Island Credits from RI Schedule CR, line 8.....	9c	00	
d	Total RI credits. Add lines 9a, 9b and 9c.....	9d	1000	00
10a	Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero)...	10a	5419	00
b	Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 11.....	10b		00
11	RI checkoff contributions from page 3, RI Checkoff Schedule, line 37. Contributions reduce your refund or increase your balance due	11		00
12	USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies.....	12	11	00
13a	TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11 and 12.....	13a	5430	00

Using a paper clip, please attach Forms W-2 and 1099 here.

Check ☒ to certify use tax amount on line 12 is accurate.

1032

RETURN MUST BE SIGNED — SIGNATURE IS LOCATED ON PAGE 2
Mailing address: RI Division of Taxation, One Capitol Hill, Providence, RI 02908-5806

*If filing an amended return, attach the Explanation of Changes supplemental page

RIIA0112L 12/19/18

State of Rhode Island and Providence Plantations

2018 Form RI-1040

Resident Individual Income Tax Return - page 2



18100110320102

Name(s) shown on Form RI-1040 or RI-1040 NR

KATHRYN**RAMSEY**

Your social security number

003-72-2194

13b	TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS from line 13a.....	13b	5430 00
14a	RI 2018 income tax withheld from RI Schedule W, line 16. You must attach Sch W AND all W-2 and 1099 forms with RI withholding	14a	6114 00
b	2018 estimated tax payments and amount applied from 2017 return	14b	00
c	Property tax relief credit from RI-1040H, line 13. Attach RI-1040H.....	14c	00
d	RI earned income credit from page 3, RI Schedule EIC, line 40 ..	14d	00
e	RI Residential Lead Paint Credit from RI-6238, line 7. Attach RI-6238	14e	00
f	Other payments	14f	00
g	TOTAL PAYMENTS AND CREDITS. Add lines 14a, 14b, 14c, 14d, 14e and 14f	14g	6114 00
h	Previously issued overpayments (if filing an amended return).....	14h	00
i	NET PAYMENTS. Subtract line 14h from line 14g.....	14i	6114 00
15a	AMOUNT DUE. If line 13b is LARGER than line 14i, subtract line 14i from line 13b.....	15a	00
b	Enter the amount of underestimating interest due from Form RI-2210 or RI-2210A. (attach form) This amount should be added to line 15a or subtracted from line 16, whichever applies.....	15b	00
c	TOTAL AMOUNT DUE. Add lines 15a and 15b. Complete RI-1040V and send in with your payment.. ☺	15c	00
16	AMOUNT OVERPAID. If line 14i is LARGER than line 13b, subtract line 13b from line 14i. If there is an amount due for underestimating interest on line 15b, subtract line 15b from line 16..... ☺	16	684 00
17	Amount of overpayment to be refunded	17	684 00
18	Amount of overpayment to be applied to 2019 estimated tax.....	18	00

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, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Your driver's license number

and state

Date

Telephone number

603-557-2207

Telephone number

Spouse's signature

Spouse's driver's license number and state

Date

Paid preparer signature

Print name

Date

Telephone number

LAWRENCE GAGNON**LAWRENCE GAGNON****(617) 519-1960**

Paid preparer address

City, town or post office

State

ZIP code

PTIN

**19 INDEPENDENCE DRIVE,
LAWRENCE P GAGNON, CPA**
METHUEN**MA****01844****P01238583**

State of Rhode Island and Providence Plantations

2018 Form RI-1040

Resident Individual Income Tax Return - page 3



18100110320103

Name(s) shown on Form RI-1040 or RI-1040 NR

KATHRYN

RAMSEY

Your social security number

003-72-2194

RI SCHEDULE I – ALLOWABLE FEDERAL CREDIT

19	RI income tax from page 1, line 8.....	19	00
20	Credit for child and dependent care expenses from Federal Form 1040, Schedule 3, line 49.....	20	00
21	Tentative allowable federal credit. Multiply line 20 by 25% (0.2500).....	21	00
22	MAXIMUM CREDIT. Line 19 or 21, whichever is SMALLER. Enter here and on page 1, line 9a.....	22	00

**RI SCHEDULE II – CREDIT FOR INCOME TAX PAID TO ANOTHER STATE
(ATTACH COPY OF OTHER STATE(S) RETURN)**

23	RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22.....	23	6419 00
24	Income derived from other state. If more than one state, see instructions.....	24	26807 00
25	Modified federal AGI from page 1, line 3.....	25	172078 00
26	Divide line 24 by line 25.....	26	0.1558 00
27	Tentative credit. Multiply line 23 by line 26.....	27	1000 00
28	Tax due and paid to other state (see specific instructions). Insert abbreviation for state paid..... MA	28	1195 00
29	MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on pg 1, line 9b.....	29	1000 00

RI CHECKOFF CONTRIBUTIONS SCHEDULE

		\$1.00	\$5.00	\$10.00	Other		
30	Drug program account RIGL §44-30-2.4.....					30	00
31	Olympic Contribution RIGL §44-30-2.1..... Yes	\$1.00			contribution (\$2.00 if a joint return)	31	00
32	RI Organ Transplant Fund RIGL §44-30-2.5.....					32	00
33	RI Council on the Arts RIGL §42-75.1-1.....					33	00
34	Nongame Wildlife Fund RIGL §44-30-2.2.....					34	00
35	Childhood Disease Victim's Fund RIGL §44-30-2.3 and Substance Use and Mental Health Leadership Council of RI RIGL §44-30-2.11.....					35	00
36	RI Military Family Relief Fund RIGL §44-30-2.9.....					36	00
37	TOTAL CONTRIBUTIONS. Add lines 30 through 36. Enter here and on RI-1040, page 1, line 11.....					37	00

RI SCHEDULE EIC – RHODE ISLAND EARNED INCOME CREDIT

38	Federal earned income credit from Federal Form 1040, line 17a.....	38	00
39	Rhode Island percentage.....	39	15%
40	RI EARNED INCOME CREDIT. Multiply line 38 by line 39. Enter here and on RI-1040, page 2, line 14d.....	40	00

State of Rhode Island and Providence Plantations

2018 RI Schedule E

Exemption Schedule for RI-1040 and RI-1040NR



18105910320101

Name(s) shown on Form RI-1040 or RI-1040NR

KATHRYN

RAMSEY

Your social security number

003-72-2194

EXEMPTIONS

Complete this Schedule listing all individuals you can claim as a dependent.

ATTACH THIS EXEMPTION SCHEDULE TO YOUR RETURN**Failure to do so may delay the processing of your return.**1a Yourself ☒b Spouse ☒

(A) Name of Dependent

(B) Social Security Number

(C) Date of Birth

(D) Relationship

2a

b

c

d

e

f

g

h

i

j

k

l

m

DO NOT FILE*Exemption Number Summary*

3	Enter the number of boxes checked on lines 1a and 1b.....	3	2
4a	Enter the number of children from lines 2a through 2m who lived with you.....	4a	
b	Enter the number of children from lines 2a through 2m who did not live with you due to divorce or separation.....	4b	
c	Enter the number of other dependents from lines 2a through 2m not included on lines 4a or 4b.....	4c	
5	Add the numbers from lines 3 through 4c. Enter here and in the box on RI-1040/NR, pg 1, line 6.....	5	2

State of Rhode Island and Providence Plantations

2018 RI Schedule U

Individual Consumer's Use Tax



18101610320101

Name(s) shown on Form RI-1040 or RI-1040NR

KATHRYN

RAMSEY

Your social security number

003-72-2194

Individual Consumer's Use Tax Worksheet

NOTE: When reporting the amount of use tax obligation on the Rhode Island personal income tax return. The taxpayer shall list either the actual amount of use tax due, or an amount using the Rhode Island Use Tax Lookup Table below. If you know the actual amount of all purchases made that are subject to the use tax, use Option #1. Otherwise, use Option #2. Be sure to check the box on page 1 of your return attesting to the amount of use tax listed on your return. For more information, see the 1040 instructions at www.tax.ri.gov.

Option #1 - Actual Use Tax Due

1	Enter the total price of purchases subject to the use tax.....	1	152 00
2	Use tax due. Multiply line 1 by 7% (0.07).....	2	11 00
3	Enter the amount of sales taxes paid in other states for the purchases on line 1.....	3	00
4	Net use tax due. Subtract line 3 from line 2. Enter here and on RI-1040, pg 1, line 12 or RI-1040NR, pg 1, line 15.	4	11 00

Option #2 - Rhode Island Use Tax Lookup Table

5	Enter your 2018 Federal AGI from Form RI-1040 or RI-1040NR, page 1, line 1.....	5	00
6	Use tax due. Multiply line 5 by 0.0008 or enter the amount from the Rhode Island Use Tax Lookup Table below.....	6	00
7	In the space below, list the actual amount of each single purchase greater than or equal to \$1,000.00		
	Column A Product Purchased	Column B Product Cost	Column C Tax Due (Cost x 7%)
	Column D Sales Tax Paid	Column E Sales Tax Due (Col C - Col D)	
a	Purchase #1	00	00
b	Purchase #2	00	00
c	Purchase #3	00	00
d	Purchase #4	00	00
e	Net use tax due on purchases equal to or greater than \$1,000. Add lines 7a, 7b, 7c and 7d.....	7e	00
8	Use tax due. Add lines 6 and 7e. Enter here and on RI-1040, page 1, line 12 or RI-1040NR, page 1, line 15.....	8	00

USE TAX TABLE					
Federal AGI from RI-1040/NR, line 1		Use Tax Amount	Federal AGI from RI-1040/NR, line 1		Use Tax Amount
At least	Less than		At least	Less than	
\$0	6,500	\$5	\$39,150	\$45,650	\$35
6,500	13,050	10	45,650	52,200	40
13,050	19,550	15	52,200	58,750	45
19,550	26,100	20	58,750	65,250	50
26,100	32,600	25	65,250	71,800	55
32,600	39,150	30	71,800	78,300	60
If your Federal AGI is \$78,300 or greater, multiply Form RI-1040/NR, line 1 by 0.08% (0.0008)					

State of Rhode Island and Providence Plantations

2018 RI Schedule W

Rhode Island W-2 and 1099 Information



18101010320101

Name(s) shown on Form RI-1040 or RI-1040NR

KATHRYN

RAMSEY

Your social security number

003-72-2194

Complete this Schedule listing all of your and, if applicable, your spouse's W-2s and 1099s showing Rhode Island Income Tax withheld.**W-2s or 1099s showing Rhode Island Income Tax withheld must still be attached to the front of your return.****Failure to do so may delay the processing of your return.****ATTACH THIS SCHEDULE W TO YOUR RETURN**

	Column A Enter 'S' if Spouse's W-2 or 1099	Column B Enter 1099 letter code from chart	Column C Employer's Name from Box C of your W-2 or Payer's Name from your Form 1099	Column D Employer's state ID # from box 15 of your W-2 or Payer's Federal ID # from Form 1099	Column E Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)
1	S		STATE OF RHODE ISLAND	05-6000522	3169 00
2			UNIVERSITY OF RHODE I	22-3011455	398 00
3			STATE OF RHODE ISLAND	05-6000522	1752 00
4	S		UNIVERSITY OF RHODE I	22-3011455	795 00
5					00
6					00
7					00
8					00
9					00
10					00
11					00
12					00
13					00
14					00
15					00
16	Total RI Income Tax Withheld. Add lines 1 through 15, Col. E. Enter total here and on RI-1040, line 14a or RI-1040NR, line 14a or RI-1040NR, line 17a.				6114 00
17	Total number of W-2s and 1099s showing Rhode Island Income Tax Withheld.				4

DO NOT FILE

2018**MASSACHUSETTS WORKSHEETS****PAGE 1****KATHRYN AND MATTHEW M RAMSEY****003-72-2194****EXEMPTIONS WORKSHEET
FORM 1-NR/PY, LINE 22**

1.	EXEMPTION AMOUNT.....	\$	8,800.
2.	MULTIPLIED BY THE DEDUCTION AND EXEMPTION RATIO.....		
	FROM FORM 1-NR/PY LINE 14G.....		0.1558
3.	ALLOWABLE EXEMPTION AMOUNT.....		1,371.

MA AGI WORKSHEET

1.	ENTER 5.1% INCOME FROM FORM 1-NR/PY, LINE 12.....	\$	26,807.
2.	ADD SCHEDULE Y, LINES 1 TO 10 AND LINE 18.....		
3.	SUBTRACT LINE 2 FROM LINE 1 (NOT LESS THAN ZERO).....		26,807.
4.	ENTER THE TOTAL MA BANK INTEREST OR INTEREST EXEMPTION USED, WHICHEVER IS SMALLER, FROM FORM 1-NR/PY, LINE 7.....		
5.	ENTER THE AMOUNT FROM SCH. B, LINE 21. IF LINE 21 IS NOT USED, ENTER THE AMOUNT FROM FORM 1-NR/PY, LINE 24.....		
6.	ENTER THE TOTAL OF SCH. D, LINE 19. NOT LESS THAN ZERO.....		
7.	ADDITIONAL INCOME/LOSS WHILE NON OR PART YEAR RESIDENT.....		145,271.
8.	ADDITIONAL ADJUSTMENTS WHILE NON OR PART YEAR RESIDENT.....		
9.	MA AGI. ADD LINES 3 THROUGH 7, LESS LINE 8.....		172,078.

**NON-MASSACHUSETTS SOURCE INCOME
FORM 1-NR/PY, LINE 14E**

DO NOT FILE

TOTAL INCOME	
TOTAL INCOME FROM FEDERAL RETURN.....	\$ 172,078.
SUBTRACTIONS	
TOTAL INCOME THIS RETURN (LINE 14D).....	26,807.
	<u>26,807.</u>
TOTAL	<u>\$ 145,271.</u>

2018

MASSACHUSETTS K-1 RECONCILIATION WORKSHEET

PAGE 1

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

BUCKEYE PARTNERS, LP
23-2432497PARTNERSHIP - PTP
PASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)				-61.	61.	
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 08/10/18

2018

MASSACHUSETTS K-1 RECONCILIATION WORKSHEET

PAGE 2

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

ENTERPRISE PRODUCTS PARTNERS LP
76-0568219PARTNERSHIP - PTP
PASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	-51.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	-51.			-477.		-528.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-528.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 08/10/18

2018

MASSACHUSETTS K-1 RECONCILIATION WORKSHEET

PAGE 3

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

PLAINS ALL AMERICAN PIPELINE, LP
76-0582150PARTNERSHIP - PTP
PASSIVE

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)	-52.					
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	-52.			-379.		-431.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-431.
FORM 4797						
Section 1231 gain (loss)	3.					3.
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)	4.					4.
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

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2018

MASSACHUSETTS K-1 RECONCILIATION WORKSHEET - SUMMARY

PAGE 4

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)						
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-959.
FORM 4797						
Section 1231 gain (loss)						3.
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						4.
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 08/10/18