

LAWRENCE GAGNON, CPA  
6821 SW 44TH ST, APT 303  
MIAMI, FL 33155  
617-519-1960

April 3, 2018

Kathryn and Matthew M Ramsey  
56 Winship St #1  
Brighton, MA 02135-3368

Dear Kathryn and Matthew,

Your 2017 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. There is a balance due of \$861. The balance due will be directly withdrawn from your bank account on April 17, 2018.

Under the Affordable Care Act, you and each member of your household had either health coverage or an exemption for each month during 2017. No individual shared responsibility payment is due with the filing of this return.

Your 2017 Massachusetts Individual Income Tax Return will be electronically filed with the State of Massachusetts upon receipt of a signed Form M-8453. There is a balance due of \$244. The balance due will be directly withdrawn from your bank account on April 17, 2017.

Your 2017 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 \$952 will be directly deposited into your bank account.

Please be sure to call if you have any questions.

Sincerely,

Lawrence Gagnon

THE TAX REFORM IMPACT SUMMARY SHOWS THE IMPACT OF THE TAX CUTS AND JOBS ACT AS IF IT HAD BEEN IN EFFECT THIS TAX YEAR. IT DOES NOT ATTEMPT TO FORECAST NEXT YEAR'S TAX RETURN, OR ACCOUNT FOR EXPIRING PROVISIONS. SPECIFIC LIMITATIONS IN APPLYING THE TAX LAW TO THIS RETURN, IF ANY, ARE NOTED ON CONTINUING PAGES.

	2017 TAX LAW	2018 TAX LAW
<b>INCOME</b>		
TOTAL INCOME.....	144,977	144,977
<b>ADJUSTMENTS TO INCOME</b>		
TOTAL ADJUSTMENTS.....	0	0
ADJUSTED GROSS INCOME.....	144,977	144,977
<b>ITEMIZED DEDUCTIONS</b>		
TAXES.....	7,677	7,677
CONTRIBUTIONS.....	120	120
TOTAL ITEMIZED DEDUCTIONS.....	7,797	7,797
<b>TAX COMPUTATIONS</b>		
STANDARD DEDUCTION.....	12,700	24,000
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	12,700	24,000
INCOME PRIOR TO EXEMPTION DEDUCTION.....	132,277	120,977
EXEMPTION DEDUCTION.....	8,100	0
TAXABLE INCOME.....	124,177	120,977
TAX BEFORE CREDITS.....	22,474	18,461
<b>NONREFUNDABLE CREDITS</b>		
TOTAL NONREFUNDABLE CREDITS.....	0	0
TAX AFTER CREDITS.....	22,474	18,461
<b>OTHER TAXES</b>		
TOTAL TAX.....	22,474	18,461
<b>REFUNDABLE CREDITS</b>		
TOTAL REFUNDABLE CREDITS.....	0	0
TOTAL TAX AFTER REFUNDABLE CREDITS.....	22,474	18,461

**TAX COMPUTATION**

THE TAX CUTS AND JOBS ACT INCREASES THE STANDARD DEDUCTION ON THIS RETURN FROM \$12,700 TO \$24,000 IN 2018.

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

	2017	2016	DIFF
<b>INCOME</b>			
WAGES, SALARIES, TIPS, ETC.....	119,715	93,277	26,438
INTEREST INCOME.....	1	1	0
DIVIDEND INCOME.....	479	437	42
BUSINESS INCOME.....	24,187	23,634	553
CAPITAL GAIN OR LOSS.....	127	-638	765
FORM 4797 GAINS OR LOSSES.....	-1	4	-5
OTHER INCOME.....	469	0	469
TOTAL INCOME.....	144,977	116,715	28,262
<b>ADJUSTMENTS TO INCOME</b>			
TOTAL ADJUSTMENTS.....	0	0	0
ADJUSTED GROSS INCOME.....	144,977	116,715	28,262
<b>ITEMIZED DEDUCTIONS</b>			
TAXES.....	7,677	4,145	3,532
CONTRIBUTIONS.....	120	40	80
TOTAL ITEMIZED DEDUCTIONS.....	7,797	4,185	3,612
<b>TAX COMPUTATION</b>			
STANDARD DEDUCTION.....	12,700	12,600	100
LARGER OF ITEMIZED OR STANDARD DEDUCTION.....	12,700	12,600	100
INCOME PRIOR TO EXEMPTION DEDUCTION.....	132,277	104,115	28,162
EXEMPTION DEDUCTION.....	8,100	8,100	0
TAXABLE INCOME.....	124,177	96,015	28,162
TAX BEFORE CREDITS.....	22,474	15,502	6,972
<b>CREDITS</b>			
FOREIGN TAX CREDIT.....	0	3	-3
TOTAL CREDITS.....	0	3	-3
TAX AFTER CREDITS.....	22,474	15,499	6,975
<b>OTHER TAXES</b>			
TOTAL TAX.....	22,474	15,499	6,975
<b>PAYMENTS</b>			
FEDERAL INCOME TAX WITHHELD.....	20,013	12,434	7,579
ESTIMATED TAX PAYMENTS.....	1,600	2,500	-900
TOTAL PAYMENTS.....	21,613	14,934	6,679
<b>REFUND OR AMOUNT DUE</b>			
AMOUNT YOU OWE.....	861	565	296
<b>TAX RATES</b>			
MARGINAL TAX RATE.....	25.0%	25.0%	0.0%

	2017	2016	DIFF
<b>5.1% INCOME</b>			
TOTAL FEDERAL INCOME.....	144,977	0	144,977
WAGES, SALARIES, TIPS, ETC.....	21,423	93,277	-71,854
BUSINESS/PROFESSION OR FARM INCOME (LOSS).....	24,187	23,634	553
TOTAL 5.1% INCOME.....	45,610	116,911	-71,301
<b>DEDUCTIONS FROM INCOME</b>			
AMOUNT YOU PAID TO SOCIAL SECURITY.....	1,639	1,653	-14
AMOUNT SPOUSE PAID TO SOCIAL SECURITY.....	0	2,000	-2,000
RENTAL DEDUCTION.....	0	3,000	-3,000
COMMUTER DEDUCTION.....	466	0	466
TOTAL DEDUCTIONS.....	2,105	6,653	-4,548
<b>EXEMPTIONS FROM INCOME</b>			
5.1% INCOME AFTER DEDUCTIONS.....	43,505	110,258	-66,753
PERSONAL EXEMPTIONS.....	8,800	8,800	0
TOTAL EXEMPTIONS.....	5,473	8,800	-3,327
5.1% INCOME AFTER EXEMPTIONS.....	38,032	101,458	-63,426
TAXABLE 5.1% INCOME.....	38,032	101,458	-63,426
TAX.....	1,940	5,174	-3,234
<b>ADJUSTMENTS TO TAX</b>			
TOTAL TAX.....	1,940	5,174	-3,234
TAX AFTER CREDITS.....	1,940	3,907	-1,967
TAX AFTER CONTRIBUTIONS AND USE TAX.....	1,940	3,907	-1,967
<b>TAX PAYMENTS</b>			
INCOME TAX WITHHELD.....	930	2,378	-1,448
ESTIMATED TAX PAYMENTS.....	766	1,100	-334
TOTAL PAYMENTS.....	1,696	3,478	-1,782
<b>REFUND OR AMOUNT DUE</b>			
AMOUNT YOU OWE.....	244	429	-185
<b>TAX RATES</b>			
MARGINAL TAX RATE.....	5.10%	5.10%	0.00%

	2017	2016	DIFF
<b>FEDERAL ADJUSTED GROSS INCOME</b>			
FEDERAL ADJUSTED GROSS INCOME.....	144,977	116,715	28,262
<b>RHODE ISLAND INCOME TAX &amp; CREDITS</b>			
MODIFIED FEDERAL AGI.....	144,977	116,715	28,262
DEDUCTIONS.....	16,750	16,600	150
EXEMPTIONS.....	7,800	7,800	0
RHODE ISLAND TAXABLE INCOME.....	120,427	92,315	28,112
RHODE ISLAND INCOME TAX.....	5,107	3,777	1,330
NON OR PY: RI ALLOCATED INCOME TAX.....	-1,607	1,267	-2,874
CREDIT FOR TAXES PAID OTHER STATES.....	1,607	0	1,607
RHODE ISLAND INCOME TAX AFTER CREDITS....	3,500	1,267	2,233
TOTAL RHODE ISLAND TAX AND CONTRIBUTIONS	3,500	1,267	2,233
<b>PAYMENTS</b>			
RHODE ISLAND INCOME TAX WITHHELD.....	3,952	1,767	2,185
ESTIMATED PYMNTS & CARRY FORWARD CREDITS	500	0	500
TOTAL PAYMENTS AND CREDITS.....	4,452	1,767	2,685
<b>BALANCE DUE/OVERPAYMENT</b>			
OVERPAYMENT.....	952	500	452
OVERPAYMENT TO BE REFUNDED.....	952	0	952
OVERPAYMENT APPLIED TO NEXT YEAR'S TAX...	0	500	-500
MARGINAL TAX RATE.....	4.8%	4.8%	0.0%
EFFECTIVE TAX RATE.....	0.0%	4.1%	-4.1%

Form **8879**Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**► **Return completed Form 8879 to your ERO. (Do not send to IRS.)**► **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

OMB No. 1545-0074

**2017**

Submission Identification Number (SID) ►

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

**Part I Tax Return Information – Tax Year Ending December 31, 2017 (Whole dollars only)**

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37) .....	1	144,977.
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61) .....	2	22,474.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a) .....	3	20,013.
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a) .....	4	
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75) .....	5	861.

**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, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. 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 GAGNON, CPA to enter or generate my PIN 65244  
ERO firm name Enter five digits, but don't enter all zeros
- as my signature on my tax year 2017 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2017 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 GAGNON, CPA to enter or generate my PIN 77589  
ERO firm name Enter five digits, but don't enter all zeros
- as my signature on my tax year 2017 electronically filed income tax return.
- ☐ I will enter my PIN as my signature on my tax year 2017 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 2017 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** (2017)

Form <b>1040</b>		Department of the Treasury — Internal Revenue Service (99)		<b>U.S. Individual Income Tax Return</b>	<b>2017</b>	OMB No. 1545-0074	IRS Use Only — Do not write or staple in this space.																									
For the year Jan. 1 - Dec. 31, 2017, or other tax year beginning , 2017, ending , 20						See separate instructions.																										
Your first name and initial <b>KATHRYN RAMSEY</b>				Last name		Your social security number <b>003-72-2194</b>																										
If a joint return, spouse's first name and initial <b>MATTHEW M RAMSEY</b>				Last name		Spouse's social security number <b>434-69-0932</b>																										
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. <b>56 WINSHIP ST #1</b>						▲ Make sure the SSN(s) above and on line 6c are correct.																										
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>BRIGHTON, MA 02135-3368</b>						<b>Presidential Election Campaign</b>																										
Foreign country name Foreign province/state/county Foreign postal code						Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																										
<b>Filing Status</b>		<div>1 <input type="checkbox"/> Single</div> <div>2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)</div> <div>3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above &amp; full name here . ▶</div> <div>4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here . ▶</div> <div>5 <input type="checkbox"/> Qualifying widow(er) (see instructions)</div>																														
<b>Exemptions</b>		<div>6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. . . . .</div> <div>b <input checked="" type="checkbox"/> Spouse. . . . .</div> <div>c Dependents:</div> <table><thead><tr><th>(1) First name</th><th>Last name</th><th>(2) Dependent's social security number</th><th>(3) Dependent's relationship to you</th><th>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table> <div>d Total number of exemptions claimed. . . . .</div> <div>Boxes checked on 6a and 6b . . . . . 2</div> <div>No. of children on 6c who: <ul style="list-style-type: none"><li>lived with you. . . . .</li><li>did not live with you due to divorce or separation (see instructions). . . . .</li></ul>Dependents on 6c not entered above . . . . . Add numbers on lines above . . . . . 2</div>						(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																				
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																												
<b>Income</b>		<div>7 Wages, salaries, tips, etc. Attach Form(s) W-2. . . . . 7 119,715.</div> <div>8a Taxable interest. Attach Schedule B if required. . . . . 8a 1.</div> <div>b Tax-exempt interest. Do not include on line 8a . . . . . 8b</div> <div>9a Ordinary dividends. Attach Schedule B if required. . . . . 9a 479.</div> <div>b Qualified dividends . . . . . 9b 479.</div> <div>10 Taxable refunds, credits, or offsets of state and local income taxes. . . . . 10</div> <div>11 Alimony received. . . . . 11</div> <div>12 Business income or (loss). Attach Schedule C or C-EZ. . . . . 12 24,187.</div> <div>13 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . 13 127.</div> <div>14 Other gains or (losses). Attach Form 4797. . . . . 14 -1.</div> <div>15a IRA distributions. . . . . 15a b Taxable amount. . . . . 15b</div> <div>16a Pensions and annuities . . . . . 16a b Taxable amount. . . . . 16b</div> <div>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. . . . . 17</div> <div>18 Farm income or (loss). Attach Schedule F. . . . . 18</div> <div>19 Unemployment compensation . . . . . 19</div> <div>20a Social security benefits . . . . . 20a b Taxable amount. . . . . 20b</div> <div>21 Other income. List type and amount <b>INCOME FROM RENTAL OF PERSONAL PROPERTY</b> . . . . . 21 469.</div> <div>22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. . . . . 22 144,977.</div>																														
<b>Adjusted Gross Income</b>		<div>23 Educator expenses . . . . . 23</div> <div>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. . . . . 24</div> <div>25 Health savings account deduction. Attach Form 8889. . . . . 25</div> <div>26 Moving expenses. Attach Form 3903. . . . . 26</div> <div>27 Deductible part of self-employment tax. Attach Schedule SE . . . . . 27</div> <div>28 Self-employed SEP, SIMPLE, and qualified plans. . . . . 28</div> <div>29 Self-employed health insurance deduction. . . . . 29</div> <div>30 Penalty on early withdrawal of savings. . . . . 30</div> <div>31a Alimony paid b Recipient's SSN. . . . . 31a</div> <div>32 IRA deduction. . . . . 32</div> <div>33 Student loan interest deduction. . . . . 33</div> <div>34 Tuition and fees. Attach Form 8917. . . . . 34</div> <div>35 Domestic production activities deduction. Attach Form 8903. . . . . 35</div> <div>36 Add lines 23 through 35. . . . . 36 0.</div> <div>37 Subtract line 36 from line 22. This is your adjusted gross income . . . . . 37 144,977.</div>																														



**Tax and Credits****Standard Deduction for –**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

38 Amount from line 37 (adjusted gross income) 38 144,977.

39a Check ☐ You were born before January 2, 1953, ☐ Blind. ☐ Total boxes checked ☐ 39a ☐  
if: ☐ Spouse was born before January 2, 1953, ☐ Blind. ☐ 39b ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b ☐

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 12,700.

41 Subtract line 40 from line 38 41 132,277.

42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs 42 8,100.

43 Taxable income. Subtract line 42 from line 41. 43 124,177.

If line 42 is more than line 41, enter -0-

44 Tax (see instructions). Check if any from: a ☐ Form(s) 8814 c ☐ 44 22,474.

b ☐ Form 4972. 45 0.

45 Alternative minimum tax (see instructions). Attach Form 6251. 46

46 Excess advance premium tax credit repayment. Attach Form 8962. 47 22,474.

47 Add lines 44, 45, and 46. 48

48 Foreign tax credit. Attach Form 1116 if required. 49

49 Credit for child and dependent care expenses. Attach Form 2441. 50

50 Education credits from Form 8863, line 19. 51

51 Retirement savings contributions credit. Attach Form 8880. 52

52 Child tax credit. Attach Schedule 8812, if required. 53

53 Residential energy credits. Attach Form 5695. 54

54 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐ 55

55 Add lines 48 through 54. These are your total credits. 56 22,474.

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-. 57

57 Self-employment tax. Attach Schedule SE. 58

58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919. 59

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required. 60a

60a Household employment taxes from Schedule H. 60b

b First-time homebuyer credit repayment. Attach Form 5405 if required. 61

61 Health care: individual responsibility (see instructions) Full-year coverage ☒ 62

62 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instrs; enter code(s) 63 22,474.

63 Add lines 56 through 62. This is your total tax. 64

64 Federal income tax withheld from Forms W-2 and 1099. 65 20,013.

65 2017 estimated tax payments and amount applied from 2016 return. 66a 1,600.

66a Earned income credit (EIC) 66b

b Nontaxable combat pay election. 67

67 Additional child tax credit. Attach Schedule 8812. 68

68 American opportunity credit from Form 8863, line 8. 69

69 Net premium tax credit. Attach Form 8962. 70

70 Amount paid with request for extension to file. 71

71 Excess social security and tier 1 RRTA tax withheld. 72

72 Credit for federal tax on fuels. Attach Form 4136. 73

73 Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐ 74

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments. 75 21,613.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid. 76a

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. 77

b Routing number. c Type: ☐ Checking ☐ Savings

d Account number. 78

77 Amount of line 75 you want applied to your 2018 estimated tax. 79 861.

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions. 79

79 Estimated tax penalty (see instructions). 78 861.

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit?  
See instructions.

**Amount You Owe****Third Party Designee**

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

Designee's name **LAWRENCE GAGNON** Phone no. **(617)-519-1960** Personal identification number (PIN) **77987**

**Sign Here**

Joint return?  
See instructions.

Keep a copy  
for your records.

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **SCIENTIST** Daytime phone number **603-557-2207**

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

**Paid Preparer Use Only**

Print/Type preparer's name **LAWRENCE GAGNON** Preparer's signature **LAWRENCE GAGNON** Date \_\_\_\_\_ Check ☒ if self-employed PTIN **P01238583**

Firm's name **LAWRENCE GAGNON, CPA**

Firm's address **6821 SW 44TH ST, APT 303** Firm's EIN **617-519-1960**

**MIAMI, FL 33155** Phone no. **617-519-1960**

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

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **09**

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

Name of proprietor

**KATHRYN RAMSEY**

Social security number (SSN)

**003-72-2194**

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

**NATIONAL RESEARCH SERVICE AWARD**

**B** Enter code from instructions

► **541990**

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

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

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

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

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

**G** Did you 'materially participate' in the operation of this business during 2017? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No

**H** If you started or acquired this business during 2017, check here ☐

**I** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

**J** If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☐ No

**Part I** **Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. <input type="checkbox"/>	1	
2	Returns and allowances. . . . .	2	
3	Subtract line 2 from line 1. . . . .	3	
4	Cost of goods sold (from line 42) . . . . .	4	
5	<b>Gross profit.</b> Subtract line 4 from line 3. . . . .	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . . <b>SEE STATEMENT 1</b>	6	<b>24,187.</b>
7	<b>Gross income.</b> Add lines 5 and 6. . . . .	7	<b>24,187.</b>

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

8	Advertising. . . . .	8		18	Office expense (see instructions). . . . .	18	
9	Car and truck expenses (see instructions). . . . .	9		19	Pension and profit-sharing plans. . . . .	19	
10	Commissions and fees. . . . .	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions). . . . .	11		a	Vehicles, machinery, and equipment . . . . .	20a	
12	Depletion. . . . .	12		b	Other business property. . . . .	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	13		21	Repairs and maintenance. . . . .	21	
14	Employee benefit programs (other than on line 19) . . . . .	14		22	Supplies (not included in Part III) . . . . .	22	
15	Insurance (other than health) . . . . .	15		23	Taxes and licenses. . . . .	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.) . . . . .	16a		a	Travel. . . . .	24a	
b	Other . . . . .	16b		b	Deductible meals and entertainment (see instructions). . . . .	24b	
17	Legal and professional services. . . . .	17		25	Utilities. . . . .	25	
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. . . . .	28		26	Wages (less employment credits) . . . . .	26	
29	Tentative profit or (loss). Subtract line 28 from line 7. . . . .	29	<b>24,187.</b>	27a	Other expenses (from line 48) . . . . .	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. . . . .	30		b	<b>Reserved for future use</b> . . . . .	27b	
31	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	<b>24,187.</b>				

- 32** If you have a loss, check the box that describes your investment in this activity (see instructions).
- If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
  - If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

- 32a** ☐ All investment is at risk.
- 32b** ☐ Some investment is not at risk.

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

OMB No. 1545-0074

**2017**Attachment  
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 — Assets Held One Year or Less**

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.

	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	<b>(h) Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....	1,579.	1,452.		127.
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....			<b>6</b>	
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....			<b>7</b>	127.

**Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year**

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.

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

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

Schedule D (Form 1040) 2017

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result.	<b>16</b>	127.
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet.	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet.	<b>19</b>	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2017

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

Your social security number

KATHRYN AND MATTHEW M RAMSEY

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 from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (e) 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 any amount is not at risk
A	BUCKEYE PARTNERS, LP	P		23-2432497	
B	ENTERPRISE PRODUCTS PARTNERS LP	P		76-0568219	
C	PLAINS ALL AMERICAN PIPELINE, LP	P		76-0582150	
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A PTP				
B PTP				
C PTP				
D				
29 a Totals.....				
b Totals.....				
30 Add columns (g) and (j) of line 29a.....			30	
31 Add columns (f), (h), and (i) of line 29b.....			31	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.....			32	

**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
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. Enter the result here and include in the total on line 41 below.....		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 Form 1040, line 17, or Form 1040NR, line 18.....	41	
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 V; 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 **4797**Department of the Treasury  
Internal Revenue Service**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2017**Attachment  
Sequence No. **27**

Name(s) shown on return

KATHRYN AND MATTHEW M RAMSEY

Identifying number

003-72-2194

- 1**
- Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S
- 
- (or substitute statement) that you are including on line 2, 10, or 20. See instructions. ....
- 1**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year (see instructions)**

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)
	FROM K-1						-1.

- 3** Gain, if any, from Form 4684, line 39. .... **3**
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37. .... **4**
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824. .... **5**
- 6** Gain, if any, from line 32, from other than casualty or theft. .... **6**
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: .... **7** -1.

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions. .... **8**
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. .... **9**

**Part II Ordinary Gains and Losses (see instructions)**

- 10**
- Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


- 11** Loss, if any, from line 7. .... **11** -1.
- 12** Gain, if any, from line 7 or amount from line 8, if applicable. .... **12**
- 13** Gain, if any, from line 31. .... **13**
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a. .... **14**
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36. .... **15**
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824. .... **16**
- 17** Combine lines 10 through 16. .... **17** -1.

- 18**
- For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from 'Form 4797, line 18a.' See instructions. .... **18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14. .... **18b** -1.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **4797** (2017)

**Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)

► See separate instructions.  
 ► Attach to Form 1040 or Form 1041.  
 ► Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

**2017**Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

**Part I 2017 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1 a</b> Activities with net income (enter the amount from Worksheet 1, column (a))....	<b>1 a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)).....	<b>1 b</b>		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).	<b>1 c</b>		
<b>d</b> Combine lines 1a, 1b, and 1c.....	<b>1 d</b>		

**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

**All Other Passive Activities**

<b>3 a</b> Activities with net income (enter the amount from Worksheet 3, column (a))....	<b>3 a</b>	469.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)).....	<b>3 b</b>		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)).	<b>3 c</b>		
<b>d</b> Combine lines 3a, 3b, and 3c.....	<b>3 d</b>		469.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.....	<b>4</b>		469.
---	----------	--	------

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

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4.....	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions.....	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instrs).....	<b>7</b>	144,508.
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6.....	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions.	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9.....	<b>10</b>	0.

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

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total.....	<b>15</b>	
<b>16</b> <b>Total losses allowed from all passive activities for 2017.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....	<b>16</b>	

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c .....					

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

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b .....			

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
PERSONAL PROPERTY RENTAL - SP	469.			469.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c .....	469.				

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total .....			1.00		

**Worksheet 5 – Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total .....			1.00	



**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> .....				0.

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

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
<b>Total</b> .....	0.	1.00		0.	0.

**Name of activity**...

Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
<b>Total</b> .....	0.	1.00		0.	0.

2017

FEDERAL STATEMENTS

PAGE 1

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

STATEMENT 1 - NATIONAL RESEARCH SERVICE AWARD  
SCHEDULE C, LINE 6  
OTHER INCOME

.....	\$	24,187.
TOTAL	\$	<u>24,187.</u>

**ELECTION NOT TO FILE FORM 1116 (FOREIGN TAX CREDIT)**

PURSUANT TO IRC SECTION 904(J), THE TAXPAYER HEREBY ELECTS TO CLAIM THE FOREIGN TAX CREDIT WITHOUT REGARD TO THE FOREIGN TAX CREDIT LIMITATION AND WITHOUT FILING FORM 1116 FOR THE TAX YEAR ENDED 12/31/17.

2017

## 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	21,423.	1,833.	1,328.	311.	930.	
TOTAL	21,423.	1,833.	1,328.	311.	930.	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	80,070.	14,246.	4,964.	1,161.	3,180.	
UNIVERSITY OF RHODE ISLAND	18,222.	3,934.			772.	
TOTAL	98,292.	18,180.	4,964.	1,161.	3,952.	0.
GRAND TOTAL	119,715.	20,013.	6,292.	1,472.	4,882.	0.

FORM 1040, LINE 8A  
INTEREST INCOME

BUCKEYE PARTNERS, LP

TOTAL 1.  
1.

FORM 1040, LINE 9A  
DIVIDEND INCOME

BUCKEYE PARTNERS, LP

OPPENHEIMER

OPPENHEIMER2

1.  
40.  
438.  
TOTAL 479.  
479.

FORM 1040, LINE 9B  
QUALIFIED DIVIDENDS

BUCKEYE PARTNERS, LP

OPPENHEIMER

OPPENHEIMER2

1.  
40.  
438.  
TOTAL 479.  
479.

**QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET (FORM 1040, LINE 44)**

1. ENTER THE AMOUNT FROM FORM 1040, LINE 43	124,177.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 9B	479.
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 FORM 1040, LINE 13	0.
4. ADD LINES 2 AND 3	479.
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.	479.
7. SUBTRACT LINE 6 FROM LINE 1. IF ZERO OR LESS, ENTER ZERO.	123,698.
8. ENTER:	
\$37,950 IF SINGLE OR MARRIED FILING SEPARATELY,	
\$75,900 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER), \$50,800 IF HEAD OF HOUSEHOLD	75,900.
9. ENTER THE SMALLER OF LINE 1 OR LINE 8	75,900.
10. ENTER THE SMALLER OF LINE 7 OR LINE 9	75,900.
11. SUBTRACT LINE 10 FROM LINE 9. THIS AMOUNT IS TAXED AT 0%	0.
12. ENTER THE SMALLER OF LINE 1 OR LINE 6	479.
13. ENTER THE AMOUNT FROM LINE 11	0.
14. SUBTRACT LINE 13 FROM LINE 12	479.
15. ENTER:	
\$418,400 IF SINGLE, \$235,350 IF MARRIED FILING SEPARATELY, \$470,700 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER), \$444,550 IF HEAD OF HOUSEHOLD.	470,700.
16. ENTER THE SMALLER OF LINE 1 OR LINE 15	124,177.
17. ADD LINES 7 AND 11	123,698.
18. SUBTRACT LINE 17 FROM LINE 16. IF ZERO OR LESS, ENTER ZERO.	479.
19. ENTER THE SMALLER OF LINE 14 OR LINE 18	479.
20. MULTIPLY LINE 19 BY 15% (.15)	72.
21. ADD LINES 11 AND 19	479.
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)	22,402.
25. ADD LINES 20, 23, AND 24	22,474.
26. FIGURE THE TAX ON THE AMOUNT ON LINE 1. (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET)	22,522.
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 44	<u>22,474.</u>

**FEDERAL INCOME TAX WITHHELD**

BOSTON CHILDREN'S HOSPITAL	1,833.
STATE OF RHODE ISLAND OFFICE OF A&C	14,246.
UNIVERSITY OF RHODE ISLAND	3,934.
TOTAL	<u>20,013.</u>

**DOMESTIC PRODUCTION ACTIVITIES FROM K-1**

ENTERPRISE PRODUCTS PARTNERS LP

EXPENSES SUBJECT TO PASSIVE LIMITS	121.
LOSS DISALLOWED BY PASSIVE LIMITS	121.
PERCENTAGE OF LOSS DISALLOWED BY PASSIVE LIMITS	100.00%
TOTAL DED. AND LOSSES NOT ALLOC. TO DPGR OR NON-DPGR	121.
TOTAL DED. AND LOSSES NOT ALLOC. TO DPGR / NON-DPGR - DIS. BY PASSIVE	121.
TOTAL DED. AND LOSSES NOT ALLOC. TO DPGR / NON-DPGR - FORM 8903	0.

PLAINS ALL AMERICAN PIPELINE, LP

EXPENSES SUBJECT TO PASSIVE LIMITS	115.
LOSS DISALLOWED BY PASSIVE LIMITS	115.
PERCENTAGE OF LOSS DISALLOWED BY PASSIVE LIMITS	100.00%
TOTAL DED. AND LOSSES ALLOC. TO NON-DPGR INCOME	115.
TOTAL DED. AND LOSSES ALLOC. TO NON-DPGR INCOME - DIS. BY PASSIVE	115.
TOTAL DED. AND LOSSES ALLOC. TO NON-DPGR INCOME - FORM 8903	0.

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

## Form Payment Record

The taxpayer's balance due or an estimated tax payment for next year will be paid electronically using the following information. Modify the bank and account information using the Direct Deposit / Electronic Payment input fields in Screen 3. To cancel payment, call the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the requested payment (settlement) date.

Name of Bank

BANK OF AMERICA

Routing Transit Number

011000138

Bank Account Number

004643793602

Type of Account

1

1 = Checking; 2 = Savings

Amount of Tax Payment

861.

Tax Type

1040

1040, 1040-ES, 2350 or 4868

Requested Payment Date

4/17/18

Taxpayer's Daytime Phone Number

603-557-2207

**2017****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 \$715.

<b>SUMMARY</b>	Taxpayer	Spouse	Married Filing Separately	Married Filing Joint
AGI	44,958.	100,019.	144,977.	144,977.
Itemized deductions	2,449.	5,348.	7,797.	7,797.
Standard deduction	6,350.	6,350.	12,700.	12,700.
Exemptions	4,050.	4,050.	8,100.	8,100.
Taxable Income	34,558.	89,619.	124,177.	124,177.
Total tax	4,675.	18,514.	23,189.	22,474.
Tentative amount due or (overpayment)	2,042.	-466.	1,576.	861.
<b>TAX SAVINGS BY FILING JOINTLY</b>				715.
Marginal tax rate	15%	28%		25%
Amount of income taxed at marginal rate	24,950.	12,875.		47,798.
Current tax bracket remaining	3,652.	27,275.		29,402.
<b>INCOME</b>				
Wages, salaries, tips, etc.	21,423.	99,268.	120,691.	119,715.
Taxable interest income	1.		1.	1.
Ordinary dividends	260.	219.	479.	479.
Taxable refunds of state and local income taxes				
Alimony received				
Business income or loss	24,187.		24,187.	24,187.
Capital gain or loss	64.	63.	127.	127.
Other gains or losses	-1.		-1.	-1.
Taxable IRA distributions				
Taxable pensions and annuities				
Rental real estate, royalties, partnerships, S corporations, trusts, etc.				
Farm income or loss				
Unemployment compensation				
Taxable social security benefits				
Other income		469.	469.	469.
Total income	45,934.	100,019.	145,953.	144,977.
<b>ADJUSTMENTS</b>				
Educator expenses				
Certain business expenses of reservists, performing artists, and fee-basis government officials				
Health savings account deduction				
Moving expenses	976.		976.	
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				
Tuition and fees deduction				
Domestic production activities deduction				
Other adjustments				
Total adjustments	976.		976.	
Federal adjusted gross income	44,958.	100,019.	144,977.	144,977.

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



2017

## Married Filing Joint vs. Married Filing Separate Comparison

PAGE 2

003-72-2194

	Taxpayer	Spouse	Married Filing Separately	Married Filing Joint
<b>ITEMIZED DEDUCTIONS</b>				
Medical and dental				
Taxes	2,329.	5,348.	7,677.	7,677.
Interest				
Contributions	120.		120.	120.
Casualty and theft				
Miscellaneous (subject to 2% of AGI)				
Other miscellaneous deductions				
Overall itemized deductions limitation				
Total itemized deductions	2,449.	5,348.	7,797.	7,797.
<b>TAX CALCULATION</b>				
Standard deduction	6,350.	6,350.	12,700.	12,700.
Higher of itemized or standard deduction	6,350.	6,350.	12,700.	12,700.
Income prior to exemption deduction	38,608.	93,669.	132,277.	132,277.
Exemptions	4,050.	4,050.	8,100.	8,100.
Taxable income	34,558.	89,619.	124,177.	124,177.
Tax	4,675.	18,514.	23,189.	22,474.
Alternative minimum tax				
Excess advance premium tax credit repayment				
Foreign tax credit				
Child tax credit				
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	4,675.	18,514.	23,189.	22,474.
<b>OTHER TAXES</b>				
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				
Total tax	4,675.	18,514.	23,189.	22,474.
<b>PAYMENTS</b>				
Federal income tax withheld	1,833.	18,180.	20,013.	20,013.
Estimated tax payments	800.	800.	1,600.	1,600.
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	2,633.	18,980.	21,613.	21,613.
Tentative amount due or (overpayment)	2,042.	-466.	1,576.	861.

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

INCOME	FEDERAL	MASSACHUSETTS			
Wages, salaries, tips, etc.	119,715	21,423			
Taxable interest income	1				
Ordinary dividends	479				
Taxable refunds of state and local income taxes	0				
Alimony received	0				
Business income or loss	24,187	24,187			
Capital gain or loss	127				
Other gains or losses	-1				
Taxable IRA distributions	0				
Taxable pensions and annuities	0				
Rental real estate, royalties, partnerships, S corporations, trusts, etc.	0				
Farm income or loss	0				
Unemployment compensation	0				
Taxable social security benefits	0				
Other income	469				
Total income	144,977	45,610			
<b>ADJUSTMENTS</b>					
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				
Domestic production activities deduction	0				
Other adjustments	0				
Total adjustments	0				
Federal adjusted gross income	144,977	45,610			

**WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: BUCKEYE PARTNERS, LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	12.
C.	PRIOR YEAR UNALLOWED LOSSES.....	49.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-61.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	61.

**WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: ENTERPRISE PRODUCTS PARTNERS LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	127.
C.	PRIOR YEAR UNALLOWED LOSSES.....	350.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-477.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	477.

**WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: PLAINS ALL AMERICAN PIPELINE, LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	116.
C.	PRIOR YEAR UNALLOWED LOSSES.....	263.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-379.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	379.

BUCKEYE PARTNERS, LP  
23-2432497

PARTNERSHIP - 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
<b>SCHEDULE E (page 2)</b>			QUALIFIED	DIVIDENDS	1	
Ordinary income (loss).....	-12.					
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).....	-12.			-49.	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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....	-3.					-3.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</b>						
Interest income (banks, S&L, C/U, etc.).....	1.					1.
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....	1.					1.
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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.....						

2017

**FEDERAL K-1 RECONCILIATION WORKSHEET**  
**KATHRYN AND MATTHEW M RAMSEY**
**PAGE 2**  
**003-72-2194**
**ENTERPRISE PRODUCTS PARTNERS LP**  
**76-0568219**

<b>PARTNERSHIP - PTP PASSIVE</b>	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E (page 2)</b>						
Ordinary income (loss).....	-127.					
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).....	-127.			-350.	477.	
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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....	-2.					-2.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</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).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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 07/13/17

PLAINS ALL AMERICAN PIPELINE, LP  
76-0582150

PARTNERSHIP - 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
<b>SCHEDULE E (page 2)</b>						
Ordinary income (loss).....	-116.					
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).....	-116.			-263.	379.	
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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....	4.					4.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</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).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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.....						

2017

# FEDERAL K-1 RECONCILIATION WORKSHEET - SUMMARY

KATHRYN AND MATTHEW M RAMSEY

PAGE 4  
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
<b>SCHEDULE E (page 2)</b>						
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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....						-1.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</b>						
Interest income (banks, S&L, C/U, etc.).....						1.
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						1.
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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 07/13/17



# Form M-8453 Individual Income Tax Declaration for Electronic Filing

**2017****Massachusetts****Department of****Revenue**

**Please print or type. Privacy Act Notice available upon request. For the year January 1 - December 31, 2017.**

Your first name and initial <b>KATHRYN RAMSEY</b>		Last name <b>RAMSEY</b>	Your Social Security number <b>003-72-2194</b>	
If a joint return, spouse's first name and initial <b>MATTHEW M RAMSEY</b>		Last name <b>RAMSEY</b>	Spouse's Social Security number <b>434-69-0932</b>	
Present street address (and apartment number) <b>56 WINSHIP ST 1</b>				
City/Town/Post Office <b>BRIGHTON, MA 02135-3368</b>		State <b>MA</b>	Zip <b>02135-3368</b>	Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing separately <input checked="" type="checkbox"/> Married filing jointly <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	45,610.
2	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	1,940.
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 37, or Form 1-NR/PY, line 41)	4	930.
5	Refund amount (from Form 1, line 48, or Form 1-NR/PY, line 52)	5	
6	Tax due (from Form 1, line 49, or Form 1-NR/PY, line 53)	6	244.

## 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 2017 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, <b>both</b> 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.

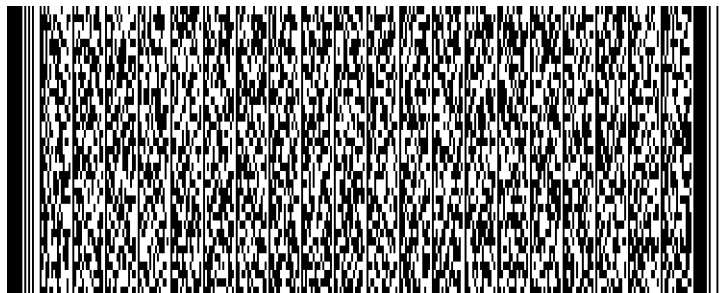
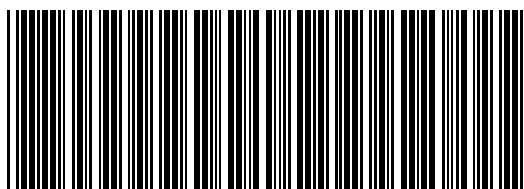
ERO's signature and SSN or PTIN <b>LAWRENCE GAGNON</b>	Date <b>P01238583</b>	EIN	<input checked="" type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address <b>LAWRENCE GAGNON, CPA</b> <b>6821 SW 44TH ST, APT 303</b> <b>MIAMI, FL 33155</b>	City/Town	State	<input checked="" type="checkbox"/> Check if also paid preparer

## 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



**2017 Form 1-NR/PY**

MA17006011032

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

For the year January 1 — December 31, 2017 or other taxable

Year beginning

Ending

KATHRYN  
MATTHEW  
56 WINSHIP STRAMSEY  
M RAMSEY  
BRIGHTON003722194  
434690932

MA 021353368

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

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

Taxpayer deceased

Fill in if under age 18

Check one: ☐ Nonresident  
☐ Part-year resident☒ Filing as both nonresident and part-year resident  
☐ Nonresident composite**a** Total federal income 144977**b** Federal adjusted gross income 144977**1 Filing status** (select one only):☐ Single  
☒ Married filing jointly  
☐ Married filing separate return  
☐ Head of household

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

**2 Part-year residents.** Enter dates as Massachusetts resident: From 01/01/17 To 08/15/17**3** Total days as Massachusetts resident 227 ÷ 365 = .6219 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

Apt. no. 1

\$1 You \$1 Spouse TOTAL

You Spouse

You Spouse

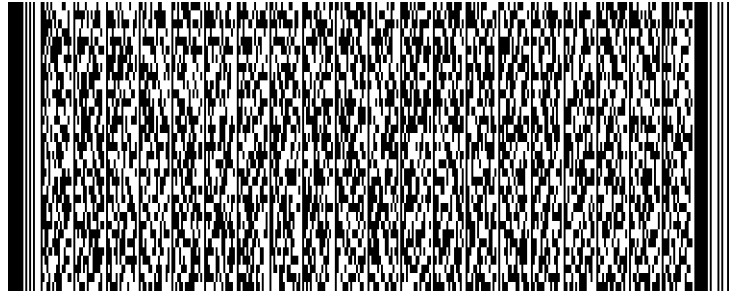
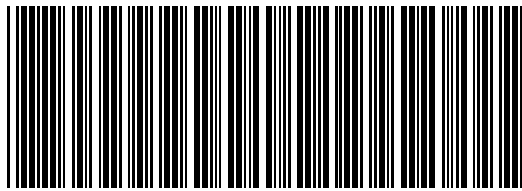
You Spouse

Name/address changed since 2016

Fill in if noncustodial parent

Fill in if filing Schedule TDS

**PRIVACY ACT NOTICE AVAILABLE UPON REQUEST**



**2017 Form 1-NR/PY, pg. 2**

MA17006021032

Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
003722194

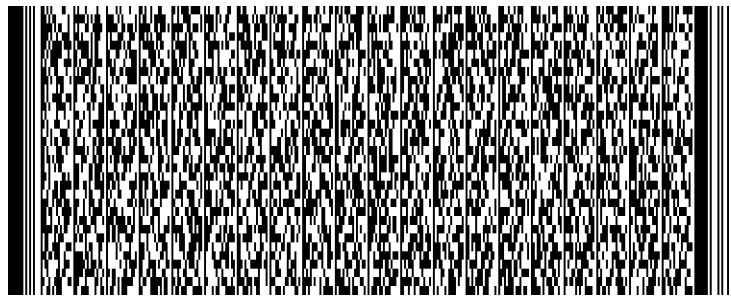
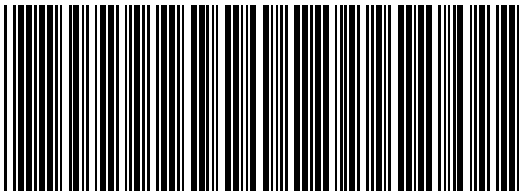
**4 Exemptions:**

<b>a</b> Personal exemptions		<b>4 a</b>	8800
<b>b</b> Number of dependents. (Do not include yourself or your spouse.) Enter number		x \$1,000 = <b>4 b</b>	
<b>c</b> Age 65 or over before 2018	You + Spouse =	x \$700 = <b>4 c</b>	
<b>d</b> Blindness	You + Spouse =	x \$2,200 = <b>4 d</b>	
<b>e</b> Medical/dental		<b>4 e</b>	
<b>f</b> Adoption		<b>4 f</b>	
<b>g</b> Total exemptions. Add items 4a through 4f. Enter here and on line 22a		<b>4 g</b>	8800
<b>5</b> Wages, salaries, tips		<b>5</b>	21423
<b>6</b> Taxable pensions and annuities		<b>6</b>	
<b>7</b> Mass. bank interest: <b>a</b>	- <b>b</b> exemption	= <b>7</b>	
<b>8</b> Business/profession income/loss <b>a</b>	24187 + <b>b</b> Farming income/loss	= <b>8</b>	24187
<b>9</b> Rental, royalty and REMIC, partnership, S corp., trust income/loss		<b>9</b>	
<b>10 a</b> Unemployment		<b>10 a</b>	
<b>10 b</b> Mass. lottery winnings		<b>10 b</b>	
<b>11</b> Other income		<b>11</b>	
<b>12 TOTAL 5.1% INCOME</b>		<b>12</b>	45610

**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	other:	
Working days (or other basis) outside Massachusetts					<b>13 a</b>
Working days (or other basis) inside Massachusetts					<b>13 b</b>
Total working days					<b>13 c</b>
Nonworking days (holidays, weekends, etc.)					<b>13 d</b>
Massachusetts ratio					<b>13 e</b>
Total income being apportioned. You <b>cannot</b> apportion Massachusetts wages as shown on Form W-2					<b>13 f</b>
Massachusetts income					<b>13 g</b>

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

**2017 Form 1-NR/PY, pg. 3**

MA17006031032

Massachusetts Nonresident/  
Part-Year Resident Income Tax Return

KATHRYN

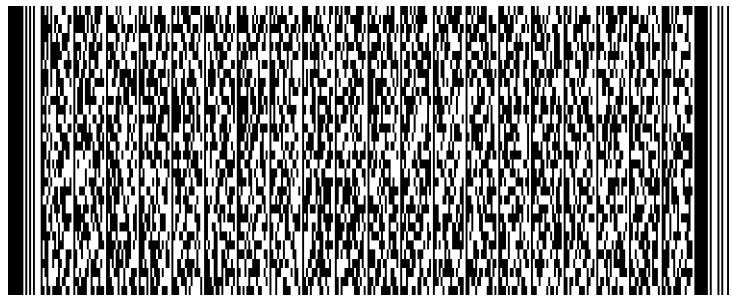
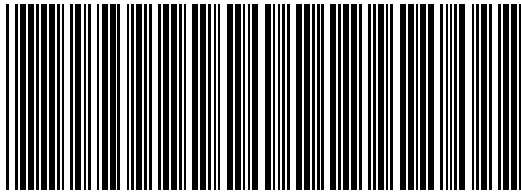
RAMSEY

003722194

**14 NONRESIDENT DEDUCTION AND EXEMPTION RATIO**

<b>a</b> Total 5.1% income	<b>14a</b>	
<b>b</b> Interest income	<b>14b</b>	
<b>c</b> Total capital gain income	<b>14c</b>	
<b>d</b> Total income this return	<b>14d</b>	
<b>e</b> Non-Massachusetts source income. <b>Not less than '0'</b>	<b>14e</b>	99171
<b>f</b> Total income	<b>14f</b>	99171
<b>g</b> Deduction and exemption ratio	<b>14g</b>	
<b>15a</b> Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	<b>15a</b>	1639
<b>15b</b> Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	<b>15b</b>	
<b>16</b> Child under age 13, or disabled dependent/spouse care expenses	<b>16</b>	
<b>17</b> Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/17, or disabled dependent(s) <b>Not more than two. a</b> x \$3,600 <del>=b</del> Part-year residents multiply line 17b by line 3; nonresidents multiply line 17b by line 14g	<b>17</b>	
<b>18</b> Rental deduction. <b>a</b>	<b>÷ 2 = 18</b>	
Nonresidents, during 2017, 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? <b>X</b> Yes No. If 'Yes', you do <b>not</b> qualify for this deduction.		
<b>19</b> Other deductions from Schedule Y, line 19	<b>19</b>	466
<b>20</b> <b>Total deductions.</b> Add lines 15 through 19	<b>20</b>	2105
<b>21</b> <b>5.1% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than '0'</b>	<b>21</b>	43505
<b>22</b> Exemption amount. <b>a</b> 8800	<b>22</b>	5473
<b>23</b> <b>5.1% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than '0'</b>	<b>23</b>	38032
<b>24</b> <b>INTEREST AND DIVIDEND INCOME</b>	<b>24</b>	
<b>25</b> <b>TOTAL TAXABLE 5.1% INCOME.</b> Add lines 23 and 24	<b>25</b>	38032
<b>26</b> <b>TAX ON 5.1% INCOME.</b> 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	<b>26</b>	1940

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

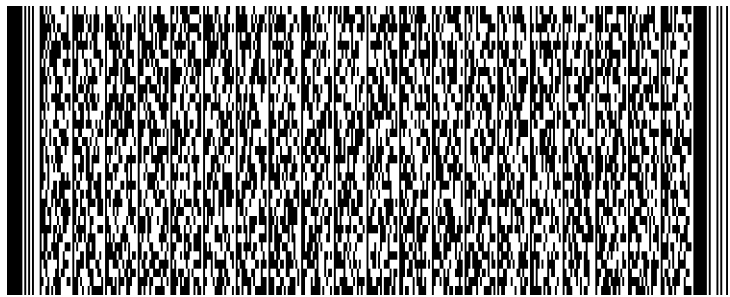


**2017 Form 1-NR/PY, pg. 4**

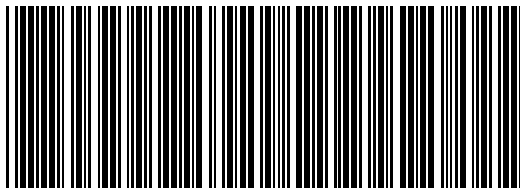
MA17006041032

Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
003722194

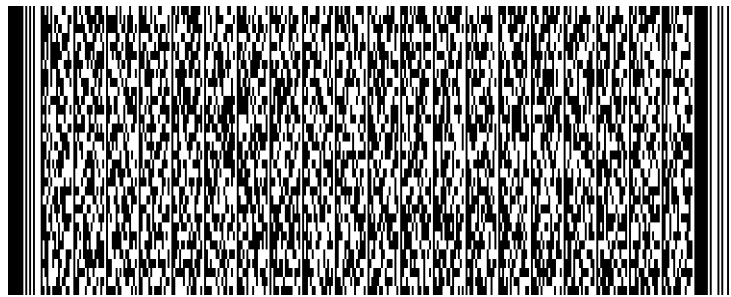
<b>27</b>	<b>12% INCOME.</b> Not less than '0'. <b>a</b>	<b>x .12 = 27</b>	
<b>28</b>	<b>TAX ON LONG-TERM CAPITAL GAINS.</b> Not less than '0'. Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 24, 27 or 28	<b>28</b>	<b>0</b>
<b>29</b>	Credit recapture amount (from Credit Recapture Schedule)	<b>29</b>	
<b>30</b>	Additional tax on installment sale	<b>30</b>	
<b>31</b>	If you qualify for No Tax Status, fill in and enter '0' on line 32		
<b>32</b>	<b>TOTAL INCOME TAX.</b> Add lines 26 through 30	<b>32</b>	<b>1940</b>
<b>33</b>	Limited Income Credit	<b>33</b>	
<b>34</b>	Income tax due to another state or jurisdiction	<b>34</b>	
<b>35</b>	Other credits (from Credit Manager Schedule)	<b>35</b>	
<b>36</b>	<b>INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 33 through 35 from line 32. Not less than '0'	<b>36</b>	<b>1940</b>
<b>37</b>	<b>Voluntary Contributions</b>		
	<b>a</b> Endangered Wildlife Conservation	<b>37a</b>	
	<b>b</b> Organ Transplant Fund	<b>37b</b>	
	<b>c</b> Massachusetts AIDS Fund	<b>37c</b>	
	<b>d</b> Massachusetts U.S. Olympic Fund	<b>37d</b>	
	<b>e</b> Massachusetts Military Family Relief Fund	<b>37e</b>	
	<b>f</b> Homeless Animal Prevention and Care	<b>37f</b>	
	Total. Add lines 37a through 37f	<b>37</b>	
<b>38</b>	Use tax due on Internet, mail order and other out-of-state purchases	<b>38</b>	
<b>39</b>	Health care penalty <b>a</b> You <b>+ b</b> Spouse <b>- c</b> Fed. health care penalty	<b>39</b>	
<b>40</b>	<b>INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 36 through 39	<b>40</b>	<b>1940</b>



Massachusetts Nonresident/  
Part-Year Resident Income Tax Return  
003722194



2017 Schedule X & Y  
MA17SXY011032



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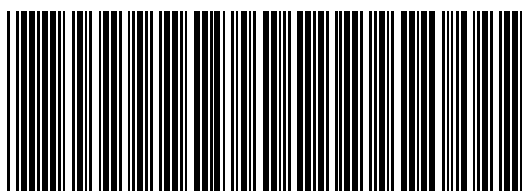
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**Schedule X. Other Income**

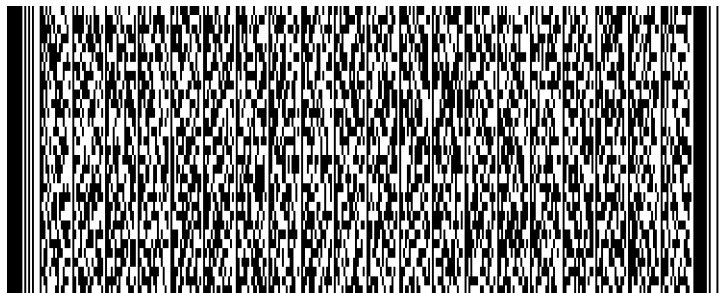
1	Alimony received	1
2	Taxable IRA/Keogh and Roth IRA conversion distributions	2
3	Other gambling winnings. <b>Not less than '0.'</b> Certain gambling losses are deductible under Massachusetts law	3
4	Fees and other 5.1% income. <b>Not less than '0'</b>	4
5	Total other 5.1% income. Add lines 1 through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

**Schedule Y. Other Deductions**

1	Allowable employee business expenses	1	
2	Penalty on early savings withdrawal	2	
3	Alimony paid	3	
4	Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	4	
5	Moving expenses	5	
6	Medical savings account deduction	6	
7	Self-employed health insurance deduction	7	
8	Health care accounts deduction	8	
9	Certain qualified deductions from U.S. Form 1040 Certain business expenses from U.S. Form 1040	9	
10	Student loan interest	10	
11	College Tuition Deduction	11	
12	Undergraduate student loan interest deduction	12	
13	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6	13	
14	Claim of right deduction	14	
15	Commuter deduction	15	466
16	Human organ donation deduction (full-year residents only)	16	
17	Certain gambling losses	17	
18	Prepaid tuition or college savings program deduction	18	
19	Total other deductions. Add lines 1 through 18	19	466



**2017 Schedule B**  
MA17010011032



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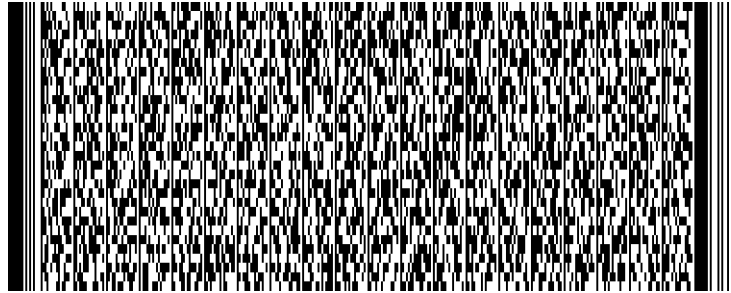
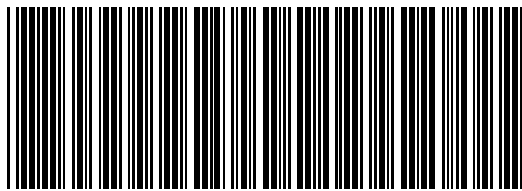
**Part 1. Interest and Dividend Income**

1	Total interest income	1	1
2	Total ordinary dividends	2	479
3	Other interest and dividends not included above	3	
4	Total interest and dividends	4	480
5	Total interest from Massachusetts banks	5	
6	Other interest and dividends to be excluded	6	480
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



**2017 Schedule B, pg. 2**  
003722194 MA17010021032

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 2018	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

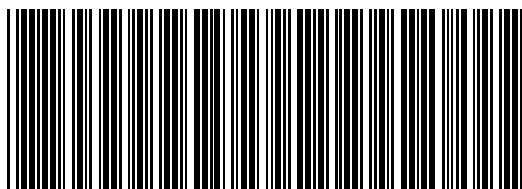
**Part 3.** Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

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 2018	40

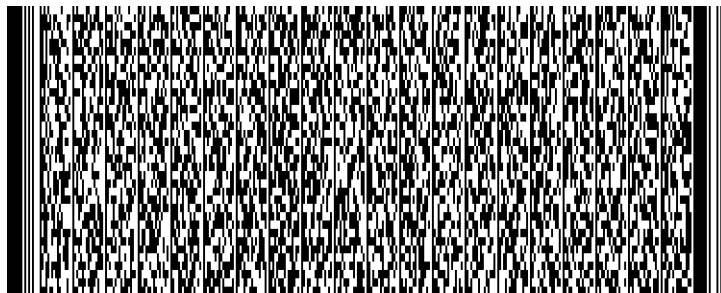




# 2017 Schedule C

MA17011011032

Massachusetts Profit or Loss From Business



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NATIONAL RESEARCH SERVICE AWARD  
56 WINSHIP ST 1 BRIGHTON

541990

MA 021353368

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

Number of employees

Did you materially participate in the operation of this business during 2017? Yes ☒ No

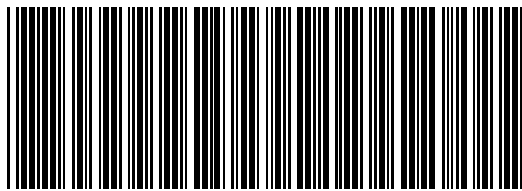
Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2017? Yes ☐ No ☒

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter the result in line 32 and in Schedule B, line 3

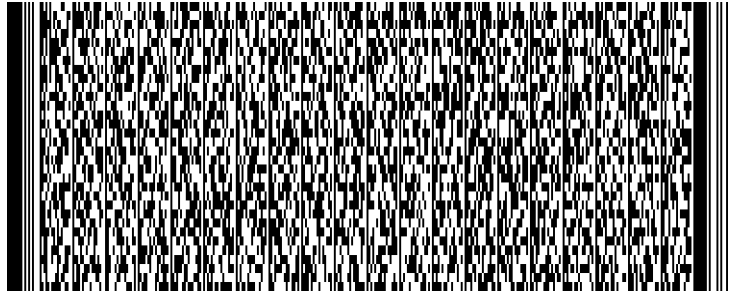
Caution: If this income was reported to you on Form W-2 and the 'statutory employee' box on that form was checked, check here:

1 a	Gross receipts or sales		
b	Returns and allowances	a - b =	1
2	Cost of goods sold and/or operations		2
3	Gross profit. Subtract line 2 from line 1		3
4	Other income	STATEMENT 3	4
5	Total income. Add line 3 and line 4		5
6	Advertising		6
7	Bad debts from sales or services		7
8	Car and truck expenses		8
9	Commissions and fees		9
10	Depletion		10
11	Depreciation and Section 179 deduction		11
12	Employee benefit programs		12
13	Insurance		13
14	Interest		
a	mortgage interest paid to financial institutions		
b	other interest	a + b =	14
15	Legal and professional services		15
16	Office expense		16
17	Pension and profit-sharing		17

24187  
24187



2017 Schedule C, pg. 2  
003722194 MA17011021032

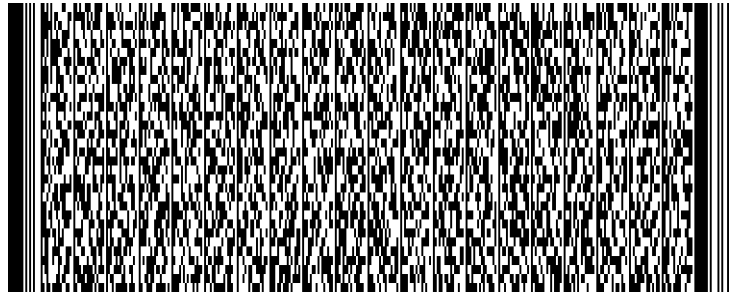
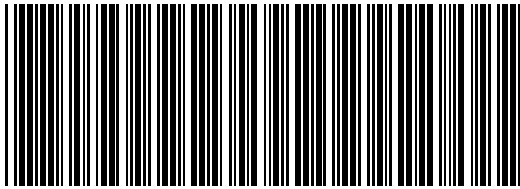


18	Rent or lease	a vehicles, machinery and equipment		
		b other business property	a + b = 18	
19	Repairs and maintenance		19	
20	Supplies		20	
21	Taxes and licenses		21	
22	Travel		22	
23a	Total meals and entertainment			
	b Enter 50% of 23a subject to limitations		a - b = 23	
24	Utilities		24	
25	Wages		25	
26	Other expenses		26	
27	Total expenses. Add lines 6 through 26		27	
28	Tentative profit or loss. Subtract line 27 from line 5		28	24187
29	Expenses for business use of your home		29	
30	Abandoned Building Renovation Deduction		30	
31	Net profit or loss. Subtract total of line 29 and line 30 from line 28		31	24187
32	Is interest (other than from MA banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 1?		32	
	Yes <input checked="" type="checkbox"/> No. If 'yes,' see instructions			
33	If you have a loss, you must check the statement that describes your investment in this activity.		33a	All investment at risk
			33b	Some investment is not at risk

### Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: ☒ Cost ☐ Lower of cost or market ☐ Other  
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If 'yes,' encl. explanation Yes ☒ No

1	Inventory at beginning of year	1
2a	Purchases	
	b Items withdrawn for personal use	a - b = 2
3	Cost of labor	3
4	Materials and supplies	4
5	Other costs	5
6	Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold and/or operations. Subtract line 7 from line 6	8



## 2017 Schedule D

MA17012011032

Long-Term Capital Gains and Losses  
Excluding Collectibles

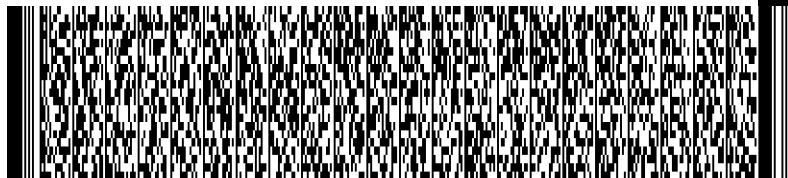
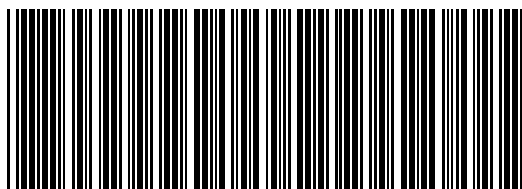
KATHRYN

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	
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	
6	Enter amounts included in U.S. Schedule D, line 13, col. h	6	
7	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II	7	-1
8	Carryover losses from prior years	8	-196
9	Combine lines 1 through 8	9	-197
10	Differences, if any SEE STMT 4	10	-1
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



**2017 Schedule HC**  
**MA17029011032**

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions). **Note:** Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

**KATHRYN**

**RAMSEY**

**003722194**

**1 a** Date of birth **05211981** **1 b** Spouse's date of birth **05071979** **1 c** Family size **2**  
**2** Federal adjusted gross income **2** **144977**

**3** Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2017, you turned 18, you were a part-year resident or a taxpayer was deceased.

**3 a** You: ☒ Full-year MCC

Part-year MCC

No MCC/None

**3 b** Spouse: ☒ Full-year MCC

Part-year MCC

No MCC/None

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

**4** Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2017, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

**4 a** Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below).

☒ You ☒ Spouse

**4 b** MassHealth. Fill in and go to line 5

You Spouse

**4 c** Medicare (including a replacement or supplemental plan). Fill in and go to line 5

You Spouse

**4 d** U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5

You Spouse

**4 e** Other government program (enter the program name(s) only in lines 4f and/or 4g below).

You Spouse

**Note:** Health Safety Net is not considered insurance or minimum creditable coverage.

**4 f** Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.

Fill in if you were not issued Form MA 1099-HC.

**BLUE CROSS BLUE SHIELD OF MA**

**960000061**

**9822594520000**

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

Fill in if you were not issued Form MA 1099-HC.

**BLUE CROSS BLUE SHIELD OF MA**

**960000061**

**9822594520000**

**BLUE CROSS BLUE SHIELD OF MA**

**960000061**

**9822594520001**

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

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2017, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



Massachusetts Department of Revenue  
**Schedule R/NR**  
**Resident/Nonresident Worksheet**

**2017**

Name(s) as shown on Massachusetts Form 1-NR/PY

Social Security number(s)

**KATHRYN AND MATTHEW M RAMSEY**

**003-72-2194**

If you received Massachusetts source income before moving into or after moving out of Massachusetts, you may have to file a Form 1-NR/PY as a part-year resident and as a nonresident. If your gross income exceeded \$8,000 for the year, you must file as both a nonresident and a part-year resident.

This worksheet is to be used to adjust income, deductions, exemptions and the Earned Income Credit for taxpayers who were part-year Massachusetts residents **and** also received Massachusetts source income while a nonresident. Married taxpayers filing separate Massachusetts income tax returns must complete separate worksheets. The line numbers on this worksheet correspond with the line numbers on: Form 1-NR/PY, Massachusetts Nonresident or Part-year Resident Income Tax Return; Schedule X, Other Income; and Schedule Y, Other Deductions. Read the instructions for Form 1-NR/PY and this worksheet before entering any amounts on this worksheet.

**Part 1. Income adjustments**

Total income as modified Col. a	Massachusetts resident period Col. b Income from col. a for this period	Massachusetts nonresident period Col. c Income from col. a for this period	Massachusetts nonresident period Col. d Income from col. c from MA sources	Total Massachusetts taxable income Col. e add col's b and d
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**Form 1-NR/PY**

**5** Wages, salaries, tips and other employee compensation.

119,715.	21,423.	98,292.		21,423.
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**6** Taxable pensions and annuities.

--	--	--	--	--

**7** Massachusetts bank interest.

--	--	--	--	--

**8** Business/profession or farm income/loss (see Schedule C).

24,187.	24,187.			24,187.
---------	---------	--	--	---------

**9** Rental, royalty, REMIC, partnership, S corporation, trust income/loss (see Schedule E).

--	--	--	--	--

**10a** Unemployment compensation.

--	--	--	--	--

**10b** Massachusetts state lottery winnings.

--	--	--	--	--

**11** Other income (alimony, taxable IRA/Keogh and Roth IRA conversion distributions, other gambling winnings, fees, prizes, etc.; see Schedule X).

469.		469.		
------	--	------	--	--

**24** Interest and dividends (see Schedule B).

480.		480.		
------	--	------	--	--

**27** Certain capital gains (see Schedule B).

127.		127.		
------	--	------	--	--

**Schedule D.** Long-term capital gains/losses, excluding collectibles; see Schedule D.

-197.		-197.		
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**Total**

144,781.	45,610.	99,171.		45,610.
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Enter the amounts from each line in col. e from the applicable lines on Form 1-NR/PY (see separate instructions for Schedule D). Subtract the total of col. d from the total of col. c and enter the result on line 14e of Form 1-NR/PY. Before completing Part 2 of this worksheet, complete Form 1-NR/PY, line 14, Nonresident Deduction and Exemption Ratio.



Name(s) as shown on Massachusetts Form 1-NR/PY

KATHRYN AND MATTHEW M RAMSEY

Social Security number(s)

003-72-2194

**Part 2. Deduction and exemption adjustments****Section A.** The amounts reported in col's. a, b and c must be related to income reported on Form 1-NR/PY.

Massachusetts resident period	Massachusetts nonresident period	Total
Col. a	Col. b	Col. c add col's. a and b

**Form 1-NR/PY****15a** Amount you paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. **Col. C cannot exceed \$2,000.**

1,639.		1,639.
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**15b** Amount spouse paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. **Col. C cannot exceed \$2,000.**

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**Schedule Y****1** Allowable employee business expenses (complete worksheet in instructions).

--	--	--

**2** Penalty on early savings withdrawal.

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**4** Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty.

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**5** Moving expenses.

--	--	--

**7** Self-employed health insurance deduction.

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**9** Qualified performing arts-related expenses, jury duty pay given to your employer, reforestation amortization, repayment of supplemental unemployment benefits under the Trade Act of 1974, employee business expenses of fee-basis state or local government officials, deductible expenses related to income from the rental of personal property engaged in for-profit, business expenses of National Guard and Reserve members, and attorney's fees and court costs involving certain unlawful discrimination claims (part-year residents only).

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**13** Deductible amount of qualified contributory pension income from another state or political subdivision.

--	--	--

**14** Claim of right deduction.

--	--	--

**17** Certain gambling losses deduction.

--	--	--

Enter the amounts from each line in col. C in the applicable lines on Form 1-NR/PY or Schedule Y.



Name(s) as shown on Massachusetts Form 1-NR/PY

Social Security number(s)

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

**Part 1. Income adjustments** (cont'd.)**Section B**

Total before adjustments Col. a	Massachusetts resident period Col. b	Massachusetts nonresident period Col. c	Massachusetts nonresident period Col. d	Total before adjustments Col. e
<b>Total</b>	see instructions	subtract col. b from col. a	multiply col. c by Form 1-NR/PY, line 14g	add col's. b and d

**Form 1-NR/PY**

- 16** Child under age 13, or disabled dependent/spouse care expenses. Enter in col. a the amount from item C of the worksheet in the Form 1-NR/PY instructions.

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- 17** Dependent member(s) of household under age 12, or dependents age 65 or over as of 12/31/17, or disabled dependents. Enter in col. a \$3,600 for one such dependent or \$7,200 for two or more. **Only if not claiming an amount in line 16.**

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- 22** Exemptions. Enter in col. a the amount from Form 1-NR/PY, line 4g.

8,800.	5,473.	3,327.		5,473.
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- 46** Earned Income Credit. Enter in col. a 23% of the Earned Income Credit amount from U.S. return. See instructions.

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**Schedule Y**

- 3** Alimony paid.

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- 6** Medical savings account.

--	--	--	--	--

- 8** Health savings accounts deduction.

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- 9** Attorney's fees and court costs involving certain unlawful discrimination claims.

--	--	--	--	--

- 10** Deductions for student loan interest.

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- 12** Undergraduate student loan interest deduction. Enter in col. a the amount of such interest paid.

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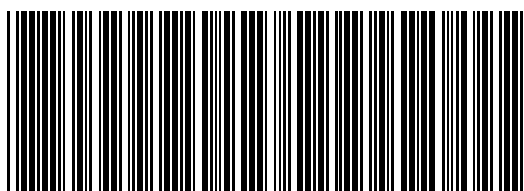
- 15** Commuter deduction. See instructions.

750.	466.	284.		466.
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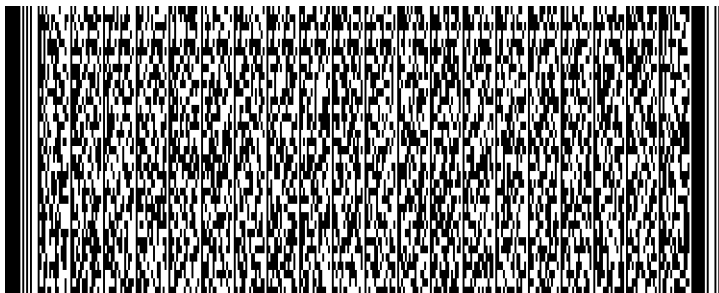
- 18** Prepaid tuition or college savings program deduction. See instructions.

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Enter the amounts from each line in col. e from the applicable lines on Form 1-NR/PY or Schedule Y.



**2017 Schedule INC**  
MA17INC011032



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	930	21423	1639		W2

TOTALS	930	21901	1639		
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MA COPY - MA AMOUNTS  
**Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
 ▶ Attach to Form 1040 or Form 1041.  
 ▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

**2017**Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

**Part I 2017 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1 a</b> Activities with net income (enter the amount from Worksheet 1, column (a))....	<b>1 a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)).....	<b>1 b</b>		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).	<b>1 c</b>		
<b>d</b> Combine lines 1a, 1b, and 1c.....			<b>1 d</b>

**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

**All Other Passive Activities**

<b>3 a</b> Activities with net income (enter the amount from Worksheet 3, column (a))....	<b>3 a</b>	469.		
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)).....	<b>3 b</b>			
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)).	<b>3 c</b>			
<b>d</b> Combine lines 3a, 3b, and 3c.....			<b>3 d</b>	469.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.....	<b>4</b>	469.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4.....	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions.....	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instrs).....	<b>7</b>	144,508.
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6.....	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions.	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9.....	<b>10</b>	0.

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

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total.....	<b>15</b>	
<b>16</b> <b>Total losses allowed from all passive activities for 2017.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....	<b>16</b>	

**BAA For Paperwork Reduction Act Notice, see instructions.**Form **8582** (2017)

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c .....					

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

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b .....			

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
PERSONAL PROPERTY RENTAL - SP	469.			469.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c .....	469.				

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total .....			1.00		

**Worksheet 5 – Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total .....			1.00	

**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> .....	▶			0.

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

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity . . . .					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule . . . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule . . . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule . . . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule . . . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule . . . . . ▶					
b Net income from form or schedule . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . ▶					
Total . . . . . ▶		0.	1.00	0.	0.

Name of activity ...					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. .... ▶					
b Net income from form or schedule. .... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- .... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. .... ▶					
b Net income from form or schedule. .... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- .... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. .... ▶					
b Net income from form or schedule. .... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- .... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. .... ▶					
b Net income from form or schedule. .... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- .... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule. .... ▶					
b Net income from form or schedule. .... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- .... ▶					
<b>Total</b> .....		0.	1.00	0.	0.

Department of the Treasury  
Internal Revenue Service (99)

► See separate instructions.  
 ► Attach to Form 1040 or Form 1041.  
 ► Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

**2017**Attachment  
Sequence No. **88**

Name(s) shown on return

KATHRYN AND MATTHEW M RAMSEY

Identifying number

003-72-2194

**Part I 2017 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1 a</b> Activities with net income (enter the amount from Worksheet 1, column (a))....	<b>1 a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)).....	<b>1 b</b>		
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).	<b>1 c</b>		
<b>d</b> Combine lines 1a, 1b, and 1c.....			<b>1 d</b>

**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

**All Other Passive Activities**

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

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

**4**

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

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

**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4.....	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions.....	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instrs).....	<b>7</b>	144,508.
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6.....	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions.	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9.....	<b>10</b>	0.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total.....	<b>15</b>	
<b>16</b> <b>Total losses allowed from all passive activities for 2017.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....	<b>16</b>	

**BAA For Paperwork Reduction Act Notice, see instructions.**Form **8582** (2017)

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

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

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

**Worksheet 5 – Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> .....	▶			0.

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

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
<b>Total</b> .....▶	0.	1.00		0.	0.

Name of activity	Form or schedule and line number to be reported on (see instructions):				
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
<b>Total</b> .....▶	0.	1.00		0.	0.

**STATEMENT 1****FORM 1-NR/PY, PAGE 2, LINE 14F****EXPLANATION FOR THE DIFFERENCE BETWEEN TOTAL FEDERAL INCOME AND LINE 14F**

TAXPAYER AND SPOUSE MOVED OUT OF MA ON 8/15/2017, SUBSEQUENTLY BECOMING A RESIDENT OF THE STATE OF RHODE ISLAND.

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

## INTEREST:

BUCKEYE PARTNERS, LP..... \$ 1.

## DIVIDENDS:

OPPENHEIMER..... 40.

OPPENHEIMER2..... 438.

BUCKEYE PARTNERS, LP..... 1.

TOTAL \$ 480.

**STATEMENT 3****MA SCHEDULE C, LINE 4****OTHER INCOME**

..... \$ 24,187.  
TOTAL \$ 24,187.

**STATEMENT 4****SCHEDULE D, LINE 10****FEDERAL/MA DIFFERENCES**

MA SCH.D, LINE 7: MA SOURCE AMOUNT DIFFERENCE..... \$ -1.  
TOTAL \$ -1.

**STATEMENT 5****FORM 8582****MASSACHUSETTS WORKSHEET**

NAME OF ACTIVITY	FEDERAL FORM	ADJUSTMENT REPORT ON	FEDERAL INCOME	ADJUSTMENT	STATE INCOME
BUCKEYE PARTNERS, LP	SH E LN 28		-12.	0.	-12.
ENTERPRISE PRODUCTS PARTNER	SH E LN 28		-127.	0.	-127.
PLAINS ALL AMERICAN PIPELIN	SH E LN 28		-116.	0.	-116.
PERSONAL PROPERTY RENTAL -	1040 LN 36		469.	0.	469.
			214.	0.	214.

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

**STATEMENT 6**  
**FORM 8582**  
**WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: BUCKEYE PARTNERS, LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	12.
C.	PRIOR YEAR UNALLOWED LOSSES.....	49.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-61.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	61.

**STATEMENT 6**  
**FORM 8582**  
**WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: ENTERPRISE PRODUCTS PARTNERS LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	127.
C.	PRIOR YEAR UNALLOWED LOSSES.....	350.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-477.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	477.

**STATEMENT 6**  
**FORM 8582**  
**WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: PLAINS ALL AMERICAN PIPELINE, LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	116.
C.	PRIOR YEAR UNALLOWED LOSSES.....	263.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-379.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	379.

**STATEMENT 7**  
**FORM 8582**  
**MASSACHUSETTS WORKSHEET**

NAME OF ACTIVITY	FEDERAL FORM	ADJUSTMENT REPORT ON	FEDERAL INCOME	ADJUSTMENT	STATE INCOME
			0.	0.	0.



**STATEMENT 8  
FORM 8582  
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.....	49.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-49.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	49.

**STATEMENT 8  
FORM 8582  
WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: ENTERPRISE PRODUCTS PARTNERS LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	
C.	PRIOR YEAR UNALLOWED LOSSES.....	350.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-350.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	350.

**STATEMENT 8  
FORM 8582  
WORKSHEET FOR PUBLICLY TRADED PARTNERSHIPS**

NAME OF ACTIVITY: PLAINS ALL AMERICAN PIPELINE, LP

1A.	ACTIVITIES WITH NET INCOME.....	
B.	ACTIVITIES WITH NET LOSS.....	
C.	PRIOR YEAR UNALLOWED LOSSES.....	263.
D.	COMBINE LINES 1A, 1B, AND 1C. IF GAIN STOP HERE.....	-263.
2.	ALLOWED LOSSES.....	
3.	UNALLOWED LOSSES.....	263.

State of Rhode Island and Providence Plantations  
**2017 Form RI-1040**  
Resident Individual Income Tax Return



17100110320101

Your social security number  
**003-72-2194**

Spouse'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  
**56 WINSHIP ST #1**

City, town or post office  
**BRIGHTON**

State ZIP code  
**MA 02135**

City or town of legal residence  
**WARWICK**

Check each box  
that applies. Other-  
wise, leave blank.

Primary  
deceased?

Spouse  
deceased?

New  
address? **X**

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**

<b>1</b>	Federal AGI from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4	<b>1</b>	144977	00
<b>2</b>	Net modifications to Federal AGI from RI Sch M, line 3. If no modifications, enter 0 on this line.	<b>2</b>		00
<b>3</b>	Modified Federal AGI. Combine lines 1 and 2 (add net increases or subtract net decreases)	<b>3</b>	144977	00
<b>4</b>	RI Standard Deduction from left. If line 3 is over \$195,150, see Standard Deduction Worksheet.	<b>4</b>	16750	00
<b>5</b>	Subtract line 4 from line 3.	<b>5</b>	128227	00
<b>6</b>	Exemptions. Enter # of federal exemptions in box, multiply by \$3,900 and enter result on line 6. If line 3 is over \$195,150, see Exemption Worksheet	<b>2 X \$3,900 = 6</b>	7800	00
<b>7</b>	RI TAXABLE INCOME Subtract line 6 from line 5	<b>7</b>	120427	00
<b>8</b>	RI income tax from Rhode Island Tax Table or Tax Computation Worksheet.	<b>8</b>	5107	00
<b>9a</b>	RI percentage of allowable Federal credit from page 3, RI Sch I, line 22	<b>9a</b>	00	
<b>b</b>	RI Credit for income taxes paid to other states from page 3, RI Sch II, line 29.	<b>9b</b>	1607	00
<b>c</b>	Other Rhode Island Credits from RI Schedule CR, line 8	<b>9c</b>	00	
<b>d</b>	Total RI credits. Add lines 9a, 9b and 9c	<b>9d</b>	1607	00
<b>10a</b>	Rhode Island income tax after credits. Subtract line 9d from line 8 (not less than zero).	<b>10a</b>	3500	00
<b>b</b>	Recapture of Prior Year Other Rhode Island Credits from RI Schedule CR, line 11.	<b>10b</b>		00
<b>11</b>	RI checkoff contributions from page 3, RI Checkoff Schedule, line 37.	<b>11</b>		00
<b>12</b>	USE/SALES tax due from RI Schedule U, line 4 or line 8, whichever applies.	<b>12</b>		00
<b>13a</b>	TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS. Add lines 10a, 10b, 11 and 12.	<b>13a</b>	3500	00

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

Contributions reduce  
your refund or increase  
your balance due

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



17100110320102

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

**KATHRYN****RAMSEY**

Your social security number

**003-72-2194**

PAYMENTS AND PROPERTY TAX RELIEF CREDIT

<b>13 b</b> TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS from line 13a.....	<b>13b</b>	<b>3500 00</b>
<b>14 a</b> RI 2017 income tax withheld from RI Schedule W, line 16. You must attach Sch W AND all W-2 and 1099 forms with RI withholding.....	<b>14a</b>	<b>3952 00</b>
<b>b</b> 2017 estimated tax payments and amount applied from 2016 return .....	<b>14b</b>	<b>500 00</b>
<b>c</b> Property tax relief credit from RI-1040H, line 13. Attach RI-1040H.....	<b>14c</b>	<b>00</b>
<b>d</b> RI earned income credit from page 3, RI Schedule EIC, line 40..	<b>14d</b>	<b>00</b>
<b>e</b> RI Residential Lead Paint Credit from RI-6238, line 7. Attach RI-6238 .....	<b>14e</b>	<b>00</b>
<b>f</b> Other payments.....	<b>14f</b>	<b>00</b>
<b>g</b> TOTAL PAYMENTS AND CREDITS. Add lines 14a, 14b, 14c, 14d, 14e and 14f .....	<b>14g</b>	<b>4452 00</b>
<b>h</b> Previously issued overpayments (if filing an amended return) .....	<b>14h</b>	<b>00</b>
<b>i</b> NET PAYMENTS. Subtract line 14h from line 14g .....	<b>14i</b>	<b>4452 00</b>
<b>15 a</b> AMOUNT DUE. If line 13b is LARGER than line 14i, subtract line 14i from line 13b.....	<b>15 a</b>	<b>00</b>
<b>b</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.....	<b>15b</b>	<b>00</b>
<b>c</b> TOTAL AMOUNT DUE. Add lines 15a and 15b. Complete RI-1040V and send in with your payment.. ☺	<b>15 c</b>	<b>00</b>
<b>16</b> 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..... ☺	<b>16</b>	<b>952 00</b>
<b>17</b> Amount of overpayment to be refunded.....	<b>17</b>	<b>952 00</b>
<b>18</b> Amount of overpayment to be applied to 2018 estimated tax.....	<b>18</b>	<b>00</b>

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**

Spouse's signature

Spouse's driver's license number

State

Date

Telephone number

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

**6821 SW 44TH ST, APT 3****MIAMI****FL****33155****P01238583****LAWRENCE GAGNON, CPA**



17100110320103

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, line 49 or Form 1040A, line 31. ....	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**

23	RI income tax from RI-1040, page 1, line 8 less allowable federal credit from RI-1040, page 3, line 22. ....	23	5107	00
24	Income derived from other state. If more than one state, see instructions. ....	24	45610	00
25	Modified federal AGI from page 1, line 3. ....	25	144977	00
26	Divide line 24 by line 25. ....	26	0.3146	
27	Tentative credit. Multiply line 23 by line 26. ....	27	1607	00
28	Tax due and paid to other state (see specific instructions). Insert abbreviation for state paid. .... MA	28	1940	00
29	MAXIMUM TAX CREDIT. Line 23, 27 or 28, whichever is the SMALLEST. Enter here and on pg 1, line 9b. ....	29	1607	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	\$5.00	\$10.00	Other	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. ....					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 66a; 1040A, line 42a, or 1040EZ, line 8a. ....	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

**2017 RI Schedule W**

Rhode Island W-2 and 1099 Information



17101010320101

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	Column B	Column C	Column D	Column E
	Enter 'S' if Spouse's W-2 or 1099	Enter 1099 letter code from chart	Employer's Name from Box C of your W-2 or Payer's Name from your Form 1099	Employer's state ID # from box 15 of your W-2 or Payer's Federal ID # from Form 1099	Rhode Island Income Tax Withheld (SEE BELOW FOR BOX REFERENCES)
1	S		STATE OF RHODE ISLAND	05-6000522	3180 00
2	S		UNIVERSITY OF RHODE I	22-3011455	772 00
3					00
4					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 17a . . . . .				3952 00
17	Total number of W-2s and 1099s showing Rhode Island Income Tax Withheld . . . . .				2

**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.....		0.6219
3.	ALLOWABLE EXEMPTION AMOUNT.....		5,473.

**MA AGI WORKSHEET**

1.	ENTER 5.1% INCOME FROM FORM 1-NR/PY, LINE 12.....	\$	45,610.
2.	ADD SCHEDULE Y, LINES 1 TO 10 AND LINE 18.....		
3.	SUBTRACT LINE 2 FROM LINE 1 (NOT LESS THAN ZERO).....		45,610.
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.....		99,367.
8.	ADDITIONAL ADJUSTMENTS WHILE NON OR PART YEAR RESIDENT.....		
9.	MA AGI. ADD LINES 3 THROUGH 7, LESS LINE 8.....		144,977.

**INTEREST AND DIVIDENDS TAXABLE AS A FULL YEAR MASSACHUSETTS RESIDENT  
SCHEDULE R/NR, LINE 24, COLUMN A**

INTEREST AND DIVIDENDS FROM FEDERAL RETURN.....	\$	480.
LESS SHORT TERM CAPITAL LOSS FROM FEDERAL RETURN.....		127.
<u>TOTAL</u>	\$	<u>607.</u>

# RHODE ISLAND TAX RATE SCHEDULE AND WORKSHEETS

2017

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

## 2017 Tax Rate Schedule – FOR ALL FILING STATUS TYPES

Taxable Income (from RI-1040 or RI-1040NR, line 7)							
Over	But not over	Pay	+	% on excess		of the amount over	
\$ 0	\$ 61,300	\$ - - -		3.75%		\$ 0	
61,300	139,400	2,298.75	+	4.75%		61,300	
139,400	- - - -	6,008.50	+	5.99%		139,400	

## STANDARD DEDUCTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 4

- 1 Enter applicable standard deduction amount from the chart below: ..... 1 16,750.
- |                           |          |
|---------------------------|----------|
| Single                    | \$8,375  |
| Married filing jointly    | \$16,750 |
| Qualifying widow(er)      | \$16,750 |
| Married filing separately | \$8,375  |
| Head of household         | \$12,550 |
- 2 Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3. .... 2 144,977.
- 3 Is the amount on line 2 more than \$195,150?
- ☐ Yes. Continue to line 4. ☒ No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 4.
- 4 Standard deduction phaseout amount. .... 4 \$195,150
- 5 Subtract line 4 from line 2. .... 5 \_\_\_\_\_
- If the result is more than \$22,200, STOP HERE.**  
**Your standard deduction amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 4.**
- 6 Divide line 5 by \$5,550. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6 \_\_\_\_\_
- 7 Enter the applicable percentage from the chart below
- | If the number on line 6 is: | then enter on line 7 |
|-----------------------------|----------------------|
| 1                           | 0.8000               |
| 2                           | 0.6000               |
| 3                           | 0.4000               |
| 4                           | 0.2000               |
- 7 0.
- 8 **Deduction amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 4... 8 \_\_\_\_\_

## EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 6

- 1 Multiply \$3,900 by the total number of exemptions..... 1 7,800.
- 2 Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3. .... 2 144,977.
- 3 Is the amount on line 2 more than \$195,150?
- ☐ Yes. Continue to line 4. ☒ No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 6.
- 4 Exemption phaseout amount ..... 4 \$195,150
- 5 Subtract line 4 from line 2. .... 5 \_\_\_\_\_
- If the result is more than \$22,200, STOP HERE.**  
**Your exemption amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 6.**
- 6 Divide line 5 by \$5,550. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6 \_\_\_\_\_
- 7 Enter the applicable percentage from the chart below
- | If the number on line 6 is: | then enter on line 7 |
|-----------------------------|----------------------|
| 1                           | 0.8000               |
| 2                           | 0.6000               |
| 3                           | 0.4000               |
| 4                           | 0.2000               |
- 7 0.
- 8 **Exemption amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6... 8 \_\_\_\_\_

KATHRYN AND MATTHEW M RAMSEY

003-72-2194

## Form Payment Record

THE FORM 1-NR/PY BALANCE DUE WILL BE PAID ELECTRONICALLY USING THE FOLLOWING INFORMATION. MODIFY THE BANK AND ACCOUNT INFORMATION USING THE MASSACHUSETTS ELECTRONIC PAYMENT INPUT FIELDS IN SCREEN 3.

Name of Bank

BANK OF AMERICA

Routing Transit Number

011000138

Bank Account Number

004643793602

Type of Account

CHECKING

Amount of Tax Payment

244.00

Tax Type

FORM 1-NR/PY

Requested Payment Date

4/17/17

Taxpayer's Daytime Phone Number

603-557-2207



BUCKEYE PARTNERS, LP  
23-2432497

PARTNERSHIP - 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
<b>SCHEDULE E (page 2)</b>						
Ordinary income (loss).....	-12.					
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).....	-12.			-49.	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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....	-3.					-3.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</b>						
Interest income (banks, S&L, C/U, etc.).....	1.					1.
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....	1.					1.
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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.

ENTERPRISE PRODUCTS PARTNERS LP  
76-0568219

PARTNERSHIP - 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
<b>SCHEDULE E (page 2)</b>						
Ordinary income (loss).....	-127.					
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).....	-127.			-350.	477.	
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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....	-2.					-2.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</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).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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.....						

PLAINS ALL AMERICAN PIPELINE, LP  
76-0582150

PARTNERSHIP - 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
<b>SCHEDULE E (page 2)</b>						
Ordinary income (loss).....	-116.					
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).....	-116.			-263.	379.	
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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....	4.					4.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</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).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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.....						

2017

# MASSACHUSETTS K-1 RECONCILIATION WORKSHEET - SUMMARY

## KATHRYN AND MATTHEW M RAMSEY

PAGE 4  
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
<b>SCHEDULE E (page 2)</b>						
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).....						
<b>FORM 4797</b>						
Section 1231 gain (loss).....						-1.
4797 ordinary income.....						
<b>SCHEDULE D</b>						
Short-term capital gain (loss).....						
Long-term capital gain (loss).....						
<b>FORM 4952</b>						
Investment interest expense.....						
Other net investment income.....						
<b>SCHEDULE A</b>						
Charitable contributions.....						
Deductions related to portfolio income						
<b>SCHEDULE B</b>						
Interest income (banks, S&L, C/U, etc.).....						1.
Interest income (U.S. bonds, T-bills, etc.).....						
Ordinary dividends.....						1.
Tax-exempt interest (total muni-bonds).....						
Tax-exempt interest (in-state bonds).....						
<b>FORM 6251</b>						
Depreciation adjustment after 12/31/86.....						
Adjusted gain or loss.....						
Depreciation (pre-1987).....						
Beneficiary's AMT adjustment.....						
Depletion.....						
Excess intangible drilling costs.....						
<b>MISCELLANEOUS</b>						
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 07/13/17