

Form 3M Income Tax Return for Clubs and Other Organizations not Engaged in Business for Profit (Organizations whose gross income is \$100 or less are not required to file a return)

2012

Massachusetts

Department of

Revenue

| For calendar year 2012 or taxable year beginning | , 2012 and ending | | | |
|--|--|---------------------------|--|--|
| Name of organization | Federal identification number | 222 | | |
| 38TH OFFICER CONDINATE COURSE/BASK CLASS 3-LL L | BMC HLUMNI, INC. 54-20 | 199257 | | |
| Stroot addroce | City or town / State | Zin | | |
| CLO WALTER H. FLYNN JR. 9 REGINA ROAD | If using the whole-dollar method, | 7 | | |
| | r if using the whole-dollar method, ➤ check box □ | | | |
| Toty 22, 2004 Organization's books are in care of | Principal organization activity | | | |
| STEALEN P. Mc COMB | FOATER 12 FOUR TOUR | 00101 | | |
| Street address | FRATERWITH, EDUCATION CH. | Zio | | |
| 12904 GLENFIELD KOAD, LEAWOOD KS | 66209-1745 | | | |
| Has the federal government changed your taxable income for any prior year v | which you have not yet reported to Massachusetts? | Yes No. If "Yes," | | |
| complete a new Form 3M for that year and mark "Amended" across the top | of the form. This must be done within one year after | final U.S. determination. | | |
| Onwardation of Tax | | | | |
| Computation of Tax | | | | |
| 1 5.25% income, including interest from Mass. banks.* List sources and a | | | | |
| 2 Interest and dividend income (from Massachusetts Schedule B, line 28) | | 82 26 | | |
| 3 Total 5.25% income. Add line 1 and line 2 | | 00,00 | | |
| 4 Tax on 5.25% income. Multiply line 3 by .0525 | | 4,32 | | |
| 5 Taxable 12% capital gains (from Massachusetts Schedule B, line 29) | | | | |
| 6 Tax on 12% capital gains. Multiply line 5 by .12 | | 3 | | |
| 7 Tax on long-term capital gains (from Massachusetts Schedule D, line 17 | 7; not less than "0") | | | |
| 8 Additional tax on installment sales | | | | |
| 9 Total tax. Add lines 4, 6, 7 and 8 | | 4.32 | | |
| 10 2011 overpayment applied to your 2012 estimated tax | | | | |
| 11 2012 Massachusetts estimated tax payments (do not include amount in | | | | |
| 12 Payments made with extension. | | | | |
| 13 Total payments. Add lines 10 through 12 | | | | |
| | | | | |
| 14 Overpayment. If line 9 is smaller than line 13, subtract line 9 from line 1 | | | | |
| 15 Amount of overpayment to be credited to your 2013 estimated tax | | | | |
| 16 Amount of your refund. Subtract line 15 from line 14 | | | | |
| 17 Amount of tax due. If line 13 is smaller than line 9, subtract line 13 from | | | | |
| 18 M-2210 penalty ► \$; Late file/pay penalties* ► \$ | | | | |
| 19 Interest on unpaid balance* | | 11.00 | | |
| 20 Total payment due at time of filing. Add lines 17 through 19 | ▶20 | 4,32 | | |
| Make check payable to: Commonwealth of Massachusetts. | | | | |
| Under penalties of perjury, I declare that I have examined this return, | including accompanying schedules and statem | ents, and to the best of | | |
| my knowledge and belief it is true, correct and complete. Declaration | of preparer (other than taxpayer) is based on | all information of which | | |
| he/she has any knowledge. | | | | |
| Your signature of Some Date 4/4/13 | Paid preparer's signature ▶ | Date | | |
| SECRETARY AND CLERK | | | | |
| Firm name 38TH OFFICER CONDIDATE GURSE BASICCIASS 3-LL | USMC ALUMNI, INC. 54-20 | 099257 | | |
| Street address State Zip | | | | |
| This return is due on or before the fifteenth day of the fourth month after the close of the taxable year, calendar or fiscal. Make check or money order payable to Commonwealth of Massachusetts. Mail return, together with payment in full, to: Massachusetts Department of Revenue, PO Box 7018. | | | | |

Boston, MA 02204.
*See Form 1 instructions.

| Schedule B. Interest, Dividends and Certain Capital Gains an | and Losses |
|--|------------|
|--|------------|

| Enter taxable interest (other than interest from Massachusetts banks) received during the year. 2 Enter taxable dividends received during the year. 3 Add lines 1 and 2. 4 Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts. 5 Subtoial. Add lines 3 and 4. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, carryover short-term losses from prior years, or net long-term capital losses, omit lines 6 through 27. Enter this amount in line 29 and on Form 3M, line 2. Omit lines 29 and 30. Otherwise complete Schedule B. 5 Subtoial. Add lines 3 and 4. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment lines 29 and 30. Otherwise complete Schedule B. 5 Subtoial. Add lines 6 and 7. 8 Add lines 6 and 7. 8 Add lines 6 and 7. 8 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 9 O Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30). 10 Orbino lines 8 through 10. If "0" or greater, omit lines 12 through 15, and enter this amount in line 16. If the total is a loss, go to line 12 11 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000. 12 Short-term losses applied against long-term capital gains (see instructions). 14 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 15 Short-term gains and long-term gains on collectibles. Enter than "0" if line 7 shows a gain, enter 50% of line 7 ninus 50% of losses in lines 21 through 29. 15 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19 and enter "0" in line 20. 16 Short-term gains adduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 91 ond | | · · · · · · · · · · · · · · · · · · · | |
|---|----|--|-------|
| 3 Add lines 1 and 2. 4 Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts 4 Subtotal. Add lines 3 and 4. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, carryover short-term losses from prior years, or net long-term capital classes, omit lines 6 through 27. Enter this amount in line 28 and on Form 3M, line 2. Ormit lines 29 and 30. Otherwise complete Schedule B. 5 Subtotal. Add lines 3 and 4. If you have no short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) 6 Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) 7 Add lines 6 and 7. 8 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 9 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 10 Prior short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 11 Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 11 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). 12 Not more than \$2,000. 13 Subtotal. Combine lines 11 and 12. 14 Short-term capital losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). 14 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 15 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 16 Short-term gains and long-term gains on collectibles. Enter amount from line 19, and enter "0" in line 20. 17 Long-term gains after long-term gains deduction. Complete only if lines 7 and 18 are greater than "0". If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". Thine 7 shows a gain, enter 50% of line 7 minus 50% of losses i | 1 | Enter taxable interest (other than interest from Massachusetts banks) received during the year | 82,26 |
| 4 Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts 5 Subtotal. Add lines 3 and 4. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, carryover short-term losses from prior years, or net long-term capital losses, omit lines 6 through 27. Enter this amount in line 28 and on Form 3M, line 2. Omit lines 29 and 30. Otherwise complete Schedule B. 5 Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) 6 Short-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)* 7 Add lines 6 and 7. 8 Add lines 6 and 7. 8 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 9 In Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30). 10 Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30). 11 Combine lines 8 through 10. If '0' or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 11 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000. 12 Subtotal. Combine lines 11 and 12 13 Subtotal. Combine lines 11 and 12 15 Short-term capital losses applied against long-term capital gains (see instructions). 16 Short-term gains and long-term gains on collectibles. Enter amount from line 1. 17 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". If line 7 shows a gain, enter 50% of line 7 minus 60% of losses in lines 9, 10 and 17, but not less than "0". If line 7 shows a gain, enter 50% | 2 | Enter taxable dividends received during the year2 | |
| non-Massachusetts estates and trusts | 3 | Add lines 1 and 2 | 82.26 |
| installment sales, carryover short-term losses from prior years, or net long-term capital lossess, ornit lines 6 through 27. Enter this amount in line 28 and on Form 3M, line 2 Omit lines 29 and 30. Otherwise complete Schedule B | 4 | Manufacture 150 Miles 150 | |
| Enter this amount in line 28 and on Form 3M, line 2. Omit lines 29 and 30. Otherwise complete Schedule B 5 6 Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) 6 7 Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)* 7 8 Add lines 6 and 7 8 9 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 9 10 Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30) 10 11 Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 11 12 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000 12 13 Subtotal. Combine lines 11 and 12 13 14 Short-term capital losses applied against long-term capital gains (see instructions) 14 15 Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29 15 16 Short-term gains and long-term gains on collectibles. Enter amount from line 11 16 17 Long-term capital losses applied against short-term capital gains (see instructions) 17 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20 18 19 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0". If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0" 19 line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0" 19 line 7 shows a gain, enter 50% of line 7 minus 50% of losses and plice dagainst interest and dividends. Enter the amount from line 12 22 23 Subtotal. Subtract line 22 from line 21 24 24 Long-term losses applied against interest and div | 5 | Subtotal. Add lines 3 and 4. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 | |
| 6 Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) 7 Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)* 7 8 Add lines 6 and 7 8 9 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 9 9 10 Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30). 10 11 Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 11 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000. 11 Short-term capital losses applied against long-term capital gains (see instructions) 12 Short-term capital losses applied against long-term capital gains (see instructions) 13 Short-term capital losses applied against short-term capital gains (see instructions) 14 Short-term gains and long-term gains on collectibles. Enter amount from line 11 15 Short-term gains and long-term gains on collectibles. Enter amount from line 11 16 Short-term gains and long-term gains on collectibles. Enter amount from line 19, and enter "0" in line 20. 18 Long-term gains deduction. Complete only it lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". 19 Long-term gains deduction. Complete only it lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses applied against interest and dividends. Enter the amount from line 12 22 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 22 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 23 Subtotal. Subtract line 22 from line 21 24 Long-term losses applied against interest and dividends (see instructions) 24 Adjusted interest and dividends. Subtract line 24 from line 23 25 Enter the amount from | | installment sales, carryover short-term losses from prior years, or net long-term capital losses, omit lines 6 through 27. | |
| 7 Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)* 7 8 Add lines 6 and 7. 8 9 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 9 10 Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30). 10 11 Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 11 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000 12 Short-term losses applied against long-term capital gains (see instructions) 14 Short-term capital losses applied against long-term capital gains (see instructions) 15 Short-term gains and long-term gains on collectibles. Enter amount from line 1 16 Short-term gains and long-term gains on collectibles. Enter amount from line 1 17 Long-term capital losses applied against short-term capital gains (see instructions) 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. 18 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0" 19 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 Short-term losses applied against interest and dividends. Enter the amount from line 12. 21 Enter the amount from line 2. 22 Short-term losses applied against interest and dividends (see instructions) 24 Long-term losses applied against interest and dividends (see instructions) 24 Long-term losses applied against interest and dividends (see instructions) 25 Enter the amount from line 20. 26 Enter the amount from line 20. 27 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0" 28 If line 27 is greater than or equal to line 5, enter t | | Enter this amount in line 28 and on Form 3M, line 2. Omit lines 29 and 30. Otherwise complete Schedule B | 82,24 |
| 8 Add lines 6 and 7. 8 9 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 9 10 Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30). 10 11 Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 . 11 12 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000. 12 13 Subtotal. Combine lines 11 and 12. 13 14 Short-term capital losses applied against long-term capital gains (see instructions). 14 15 Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29. 15 15 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 16 16 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 16 17 Long-term capital losses applied against short-term capital gains (see instructions). 17 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. 18 19 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". 19 20 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 21 Enter the amount from line 5. 21 22 Subtotal. Subtract line 22 from line 24 23 Subtotal. Subtract line 22 from line 24 24 Long-term losses applied against interest and dividends (see instructions) 24 25 Adjusted interest and dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0" 27 28 If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. See 15 and 120. 18 29 Taxable 12% capita | | | |
| 9 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) 10 Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30). 11 Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000. 12 Short-term capital losses applied against long-term capital gains (see instructions). 14 15 Short-term capital losses applied against long-term capital gains (see instructions). 14 15 Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29. 15 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 16 17 Long-term gains and long-term gains on collectibles. Enter amount from line 11. 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. 18 19 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". 19 20 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 21 Enter the amount from line 5. 21 22 Short-term losses applied against interest and dividends. Enter the amount from line 12. 22 Short-term losses applied against interest and dividends (see instructions). 24 25 Adjusted interest and dividends. Subtract line 23 26 Enter the amount from line 20. 27 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0" 27 28 If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. Tenter result he | 7 | Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)* \dots 7 | |
| 10 Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30) | 8 | Add lines 6 and 7 | |
| 11 Combine lines 8 through 10. If "0" or greater, omit lines 12 through 15 and enter this amount in line 16. If the total is a loss, go to line 12 | 9 | Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) | |
| loss, go to line 12 12 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000 13 Subtotal. Combine lines 11 and 12 14 Short-term capital losses applied against long-term capital gains (see instructions). 15 Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29. 15 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 16 Long-term capital losses applied against short-term capital gains (see instructions). 17 18 Subtotal. Subtract line 17 from line 16. Enter result here. It line 18 is "0," omit line 19, and enter "0" in line 20. 18 19 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". 19 20 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 21 Enter the amount from line 5. 21 22 Short-term losses applied against interest and dividends. Enter the amount from line 12. 22 23 Subtotal. Subtract line 22 from line 21 23 4 Long-term losses applied against interest and dividends (see instructions). 24 25 Adjusted interest and dividends. Subtract line 24 from line 23. 25 26 Enter the amount from line 20. 26 27 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0". 28 If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. 28 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. 29 20 20 20 21 21 22 22 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25 | 10 | Prior short-term losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 30) 10 | |
| 12 Short-term losses applied against interest and dividends. Enter the smaller of line 5 or line 11 (as a positive amount). Not more than \$2,000. 12 13 Subtotal. Combine lines 11 and 12. 13 14 Short-term capital losses applied against long-term capital gains (see instructions). 14 15 Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29. 15 16 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 16 17 Long-term capital losses applied against short-term capital gains (see instructions). 17 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. 18 19 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". 19 20 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 21 Enter the amount from line 5. 21 22 Short-term losses applied against interest and dividends. Enter the amount from line 12. 22 2 2 3 Subtotal. Subtract line 22 from line 21. 23 2 3 2 4 Long-term losses applied against interest and dividends (see instructions). 24 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 11 | | |
| Not more than \$2,000 | | 1.2 | |
| 14 Short-term capital losses applied against long-term capital gains (see instructions). 15 Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29. 15 Short-term gains and long-term gains on collectibles. Enter amount from line 11. 16 Long-term capital losses applied against short-term capital gains (see instructions). 17 Long-term capital losses applied against short-term capital gains (see instructions). 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. 18 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". 19 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 Lenter the amount from line 5. 21 Lenter the amount from line 5. 22 Subtotal. Subtract line 22 from line 21. 23 Subtotal. Subtract line 22 from line 21. 24 Long-term losses applied against interest and dividends (see instructions). 24 Adjusted interest and dividends. Subtract line 24 from line 23. 25 Enter the amount from line 20. 26 Enter the amount from line 20. 27 If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. 28 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. 29 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. | 12 | | |
| 15 Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit lines 16 through 20 and complete lines 21 through 29 | 13 | Subtotal. Combine lines 11 and 12 | |
| lines 16 through 20 and complete lines 21 through 29. Short-term gains and long-term gains on collectibles. Enter amount from line 11. Long-term capital losses applied against short-term capital gains (see instructions). Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". Short-term gains after long-term gains deduction. Subtract line 19 from line 18. Inter the amount from line 5. Short-term losses applied against interest and dividends. Enter the amount from line 12. Short-term losses applied against interest and dividends (see instructions). Adjusted interest and dividends. Subtract line 24 from line 23. Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0". If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. In the short of the subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. In the short of line 27 is greater than on Form 3M, line 2. | 14 | Short-term capital losses applied against long-term capital gains (see instructions) | |
| lines 16 through 20 and complete lines 21 through 29. Short-term gains and long-term gains on collectibles. Enter amount from line 11. Long-term capital losses applied against short-term capital gains (see instructions). Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. 18 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 Inter the amount from line 5. Short-term losses applied against interest and dividends. Enter the amount from line 12. Short-term losses applied against interest and dividends (see instructions). Adjusted interest and dividends. Subtract line 24 from line 23. Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0". If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. In the short of the subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. In the subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. | 15 | Short-term losses available for carryover in 2013. Combine lines 13 and 14 and enter result here and in line 30, omit | |
| 17 Long-term capital losses applied against short-term capital gains (see instructions). 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20. 18 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0". 19 Short-term gains after long-term gains deduction. Subtract line 19 from line 18. 20 Enter the amount from line 5. 21 Short-term losses applied against interest and dividends. Enter the amount from line 12. 22 Subtotal. Subtract line 22 from line 21. 23 Subtotal. Subtract line 22 from line 21. 24 Long-term losses applied against interest and dividends (see instructions). 25 Adjusted interest and dividends. Subtract line 24 from line 23. 26 Enter the amount from line 20. 27 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0". 27 If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. 28 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. 29 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. | | TOUTH WARREST AND A SECOND FOR THE SECOND STATE OF THE SECOND STAT | |
| 18 Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20 | 16 | Short-term gains and long-term gains on collectibles. Enter amount from line 11 | |
| 19 Long-term gains deduction. Complete only if lines 7 and 18 are greater than "0." If line 7 shows a gain, enter 50% of line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0" | 17 | Long-term capital losses applied against short-term capital gains (see instructions) | |
| line 7 minus 50% of losses in lines 9, 10 and 17, but not less than "0" 20 Short-term gains after long-term gains deduction. Subtract line 19 from line 18 | 18 | Subtotal. Subtract line 17 from line 16. Enter result here. If line 18 is "0," omit line 19, and enter "0" in line 20 | |
| 20 Short-term gains after long-term gains deduction. Subtract line 19 from line 18 | 19 | | |
| 21 Enter the amount from line 5 | 20 | | |
| 22 Short-term losses applied against interest and dividends. Enter the amount from line 12 | | | |
| 23 Subtotal. Subtract line 22 from line 21 | | | |
| 24 Long-term losses applied against interest and dividends (see instructions) 25 Adjusted interest and dividends. Subtract line 24 from line 23 26 Enter the amount from line 20. 27 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0" 28 If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2. 28 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. 29 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. 29 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. 29 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5. | | | |
| 25 Adjusted interest and dividends. Subtract line 24 from line 23 | | | |
| 26 Enter the amount from line 20 | | | |
| 27 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 25 and 26. Not less than "0" | | | |
| 28 If line 27 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 27 is less than line 5, enter line 27 here and on Form 3M, line 2 | | | |
| than line 5, enter line 27 here and on Form 3M, line 2 | | | L |
| 29 Taxable 12% capital gains. Subtract line 28 from line 27. Not less than "0." Enter result here and on Form 3M, line 5 29 | 20 | | |
| | 29 | AND DESCRIPTION OF A STATE OF A S | |
| 30 Available short-term losses for carryover in 2013. Enter amount from line 15 only if it is a loss | | Available short-term losses for carryover in 2013. Enter amount from line 15 only if it is a loss | |
| See Form 1 instructions. | | | L |