DO NOT FILE THIS FORM — FOR INFORMATIONAL PURPOSES ONLY.

FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

Schedule B. 12% Income — Interest, Dividends and Certain Capital Gains and Losses 1996

Part 1. 12% Interest and Dividend Income

If you received any interest income other than interest from savings deposits in Massachusetts banks or if you received more than $400 in gross dividend income, complete Schedule B. Otherwise, enter your dividends of $400 or less on Form 1, line 21a or Form 1-NR/PY, line 25a. In all cases enter your 5.95% interest on savings in Mass. banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

LINE

1 Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; 1040EZ, line 2; or U.S. Telefile worksheet, item C) 1

2 Total gross dividends (from U.S. Schedule B, Part II, line 6 or, if U.S. Schedule B not filed, from U.S. 1040 or 1040A, line 9). 2

3 Other interest and dividends not included above (enclose statement) 3

4 Total interest and dividends. Add lines 1, 2 and 3 4

5 Capital gain distributions, 100% (from U.S. Schedule B, Part II, line 7). Also, if not filing U.S. Schedule D, enter this amount in Massachusetts Schedule D, line 1. 5

6 Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a). 6

7 Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S/Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) 7

8 Subtotal: Line 4 minus lines 5, 6 and 7. If you have no short-term capital gains or losses, carryover short-term losses from prior years, long-term gains on collectibles, gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business, or excess exemptions, omit lines 9–20. Enter this amount in line 21 and on Form 1, line 21a or Form 1-NR/PY, line 25a 8

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

9 Short-term capital gains (from U.S. Schedule D, line 7, column (g)). 9

10 Long-term capital gains on collectibles (from Mass. Schedule D, line 5) 10

11 Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797). 11

12 Add lines 8, 9, 10 and 11. 12

13 Allowable deductions from your trade or business (from Mass. Schedule C-2, line 10) 13

14 Subtotal: Subtract line 13 from line 12 14

▼ If showing a loss, mark over X in box at left

15 Short-term capital losses (from U.S. Schedule D, line 7, column (f)) 15

16 Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) 16

17 Prior short-term unused losses for years beginning after 1981 (from 1995 Massachusetts Schedule D, line 11, col. a) 17

18 Combine lines 14, 15, 16 and 17. If the total is a loss, omit lines 19 and 20. Enter "0" on line 21 and enter the amount from line 18 in line 22. If a positive amount, go to line 19 18

19 Long-term net collectible gain deduction. If there is no entry in line 10, enter "0." If line 10 shows a gain, enter 50% of line 10 less 50% of losses in lines 15, 16 and 17, but not less than "0". 19

20 Excess exemptions (from worksheet in instructions) only if single, head of household or married filing jointly 20

21 Total gross 12% interest, dividends and certain capital gains and losses. Subtract lines 19 and 20 from line 18. Not less than "0." Enter result here, and on Form 1, line 21a or Form 1-NR/PY, line 25a 21

22 Available short-term losses for carryover in 1997. Enter amount from line 18 only if it is a loss. . . . 22