FIRST N	IAME SOCIAL SECURITY NUMBER
Sc	chedule B Interest, Dividends and Certain Capital Gains and Losses 2002
	Part 1. Interest and Dividend Income If you received any interest income other than interest from Massachusetts banks, or if you received more than \$1,500 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instructions). Otherwise,

	If you received any interest income other than interest from Massachusetts banks, or if you received more than \$1,500 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instructions). Otherwise, enter dividends of \$1,500 or less on Form 1, line 20 or Form 1-NR/PY, line 24. In all cases enter 5.3% interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.
1	Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; 1040EZ, line 2; or U.S. Telefile Tax Record, item C)
2	Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9)
3	Other interest and dividends not included above (enclose statement)
4	Total interest and dividends. Add lines 1, 2 and 3
5	Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a)
6	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) 6
7	Subtotal: Line 4 minus lines 5 and 6. Not less than "0"
8	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions 8
9	Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, 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 against short-term capital gains, carryover short-term losses from prior years, net long-term capital losses, or excess exemptions, omit lines 10–37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4
10	Part 2. Short-Term Capital Gains/Losses & Long-Term Gains on Collectibles Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))
11	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, Part 1, line 11 and Part 2, line 10)
12	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)
13	Add lines 10 through 12
14	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions 14
15	Subtotal: Subtract line 14 from line 13. Not less than "0"
16	Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))
17	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)
18	Prior short-term unused losses for years beginning after 1981 (from 2001 Massachusetts Schedule B, line 26)
19	Combine lines 15 through 18. If "0" or greater, omit lines 20 through 23 and enter this amount in line 24. If less than "0," complete line 20
20	Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (as a positive amount). Not more than \$2,000

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21	Available short-term losses. Combine lines 19 and 20. See instructions	
22	Short-term losses applied against long-term gains (from worksheet in instructions)	. 22
23	Short-term losses available for carryover in 2003. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4	
24	Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions	. 24
25	Long-term losses applied against short-term gain (from worksheet in instructions)	. 25
26	Subtotal. Subtract line 25 from line 24	. 26
27	Long-term gains deduction. Complete only if lines 11 and 26 are greater than "0." If line 11 shows a gain, enter 50% of line 11 minus 50% of losses in lines 16, 17, 18 and 25, but not less than "0"	. 27
28	Short-term gains after long-term gains deduction. Subtract line 27 from line 26	. 28
29	Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles Enter the amount from line 9	. 29
30	Short-term losses applied against interest and dividends. Enter the amount from line 20	30
31	Subtotal interest and dividends. Subtract line 30 from line 29. See instructions	. 31
32	Long-term losses applied against interest and dividends (from worksheet in instructions)	32
33	Adjusted interest and dividends. Subtract line 32 from line 31	. 33
34	Enter the amount from line 28	. 34
35	Part 4. Taxable Interest, Dividends and Certain Capital Gains Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34	. 35
36	Excess exemptions (from worksheet in instructions) only if single, head of household or married filing jointly and Form 1, line 18 is greater than Form 1, line 17 or Form 1-NR/PY, line 22 is greater than Form 1-NR/PY, line 21	
37	Subtract line 36 from line 35. Not less than "0"	. 37
38	If line 37 is greater than or equal to line 9, enter the amount from line 9 here and on Form 1, line 20 or Form 1-NR/PY, line 24. If line 37 is less than line 9, enter the amount from line 37 here and on Form 1, line 20 or Form 1-NR/PY, line 24	. 38
39	Taxable 12% capital gains. Subtract line 38 from line 37. Not less than "0." Enter result here and on Form 1, line 23a or Form 1-NR/PY, line 27a	. 39
40	Available short-term losses for carryover in 2003. Enter amount from line 23. If line 23 was not completed, enter "0"	▼ If showing a loss, mark an X in box at left