

Form 1040 Department of the Treasury — Internal Revenue Service (99) U.S. Individual Income Tax Return 2012		OMB No. 1545-0074	IRS Use Only — Do not write or staple in this space.
For the year Jan 1 - Dec 31, 2012, or other tax year beginning , 2012, ending , 20		See separate instructions.	
Your first name and initial RICHARD E. NEAL Last name		Your social security number	
If a joint return, spouse's first name and initial MAUREEN P. NEAL Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.		Apartment no. ▲ 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).		Presidential Election Campaign 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	
Foreign country name Foreign province/state/country Foreign postal code			
Filing Status			
1 <input type="checkbox"/> Single 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. 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 5 <input type="checkbox"/> Qualifying widow(er) with dependent child 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here.			
Check only one box.			
Exemptions			
6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input checked="" type="checkbox"/> Spouse.			
c Dependents:			
(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 instrs)
If more than four dependents, see instructions and check here... <input type="checkbox"/>			
d Total number of exemptions claimed.		2	
Income			
7 Wages, salaries, tips, etc. Attach Form(s) W-2.		7 187,155.	
8a Taxable interest. Attach Schedule B if required.		8a 21.	
b Tax-exempt interest. Do not include on line 8a.		8b	
9a Ordinary dividends. Attach Schedule B if required.		9a 227.	
b Qualified dividends.		9b 93.	
10 Taxable refunds, credits, or offsets of state and local income taxes.		10	
11 Alimony received.		11	
12 Business income or (loss). Attach Schedule C or C-EZ.		12	
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here. <input checked="" type="checkbox"/>		13 184.	
14 Other gains or (losses). Attach Form 4797.		14	
15a IRA distributions.		15a b Taxable amount.	
16a Pensions and annuities.		16a 20,299. b Taxable amount.	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.		17	
18 Farm income or (loss). Attach Schedule F.		18	
19 Unemployment compensation.		19 5,916.	
20a Social security benefits.		20a b Taxable amount.	
21 Other income.		21	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.		22 212,134.	
Adjusted Gross Income			
23 Educator expenses.		23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.		24	
25 Health savings account deduction. Attach Form 8889.		25	
26 Moving expenses. Attach Form 3903.		26	
27 Deductible part of self-employment tax. Attach Schedule SE.		27	
28 Self-employed SEP, SIMPLE, and qualified plans.		28	
29 Self-employed health insurance deduction.		29	
30 Penalty on early withdrawal of savings.		30	
31a Alimony paid b Recipient's SSN.		31a	
32 IRA deduction.		32	
33 Student loan interest deduction.		33	
34 Tuition and fees. Attach Form 8917.		34	
35 Domestic production activities deduction. Attach Form 8903.		35	
36 Add lines 23 through 35.		36 0.	
37 Subtract line 36 from line 22. This is your adjusted gross income.		37 212,134.	

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 212,134.

39a Check ☐ You were born before January 2, 1948, ☐ Blind. Total boxes
if: ☐ Spouse was born before January 2, 1948, ☐ Blind. checked. ▶ 39a

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, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

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 23,354.

41 Subtract line 40 from line 38 41 188,780.

42 Exemptions. Multiply \$3,800 by the number on line 6d. 42 7,600.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 181,180.

44 Tax (see instrs). Check if any from: a ☐ Form(s) 8814 c ☐ 962 election
b ☐ Form 4972 44 38,474.

45 Alternative minimum tax—(see instructions). Attach Form 6251. 45 0.

46 Add lines 44 and 45 46 38,474.

Other Taxes

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 19. 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required 51

52 Residential energy credits. Attach Form 5695 52

53 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 38,474.

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Other taxes. Enter code(s) from instructions 60

61 Add lines 55-60. This is your total tax. 61 38,474.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 30,560.

63 2012 estimated tax payments and amount applied from 2011 return. 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election. ▶ 64b

65 Additional child tax credit. Attach Schedule 8812 65

66 American opportunity credit from Form 8863, line 8. 66

67 Reserved 67

68 Amount paid with request for extension to file. 68

69 Excess social security and tier 1 RRTA tax withheld. 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885. 71

72 Add lns 62, 63, 64a, & 65-71. These are your total pmts. 72 30,560.

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid. 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. ▶ ☐ 74a

▶ b Routing number. ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number.

75 Amount of line 73 you want applied to your 2013 estimated tax. 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions. 76 7,995.

77 Estimated tax penalty (see instructions). 77 81.

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 ▶ Gerard N Aubrey CPA Phone no. Personal identification number (PIN)

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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Congressman

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

Administration

Print/Type preparer's name Preparer's signature Date Check ☒ if self-employed PTIN

Gerard N Aubrey CPA

Paid Preparer Use Only

Firm's name ▶ Aubrey, Dixon & Turgeon

Firm's address ▶ 330 Whitney Ave. Suite 440 Holyoke, MA 01040

Firm's EIN ▶ Phone no. (

Form **2210**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts.**► Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

2012Attachment
Sequence No. **06**

RICHARD E. AND MAUREEN P. NEAL

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Do not file Form 2210. You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
	No	You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210 .
	Yes	You must figure your penalty.
		You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210 .

Part III Required Annual Payment

1	Enter your 2012 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040).....	1	38,474.
2	Other taxes, including self-employment tax (see instructions).....	2	
3	Refundable credits (see instructions).....	3	0.
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	4	38,474.
5	Multiply line 4 by 90% (.90).....	5	34,627.
6	Withholding taxes. Do not include estimated tax payments (see instructions).....	6	30,560.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	7	7,914.
8	Maximum required annual payment based on prior year's tax (see instructions).....	8	43,927.
9	Required annual payment. Enter the smaller of line 5 or line 8.....	9	34,627.

Next: Is line 9 more than line 6?

- ☐ **No.** You do not owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
 - If box **A or E** applies (but not **B, C, or D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

Part III Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210**.

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2011 or 2012, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C, or D** applies).

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2012)

Part II Short Method**Can You Use the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), or
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, or
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9.	10	34,627.
11	Enter the amount, if any, from Form 2210, line 6.	11	30,560.
12	Enter the total amount, if any, of estimated tax payments you made.	12	
13	Add lines 11 and 12.	13	30,560.
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop ; you do not owe a penalty. Do not file Form 2210 unless you checked box E in Part II.	14	4,067.
15	Multiply line 14 by .01992.	15	81.
16	<ul style="list-style-type: none"> • If the amount on line 14 was paid on or after 4/15/13, enter -0-. • If the amount on line 14 was paid before 4/15/13, make the following computation to find the amount to enter on line 16. 		
	Amount on line 14 x Number of days paid before 4/15/13 x .00008	16	0.
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II.	17	81.

Form 2210 (2012)

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

RICHARD E. AND MAUREEN P. NEAL

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38	2			
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			0.
Taxes You Paid		5 State and local (check only one box):			
a	<input checked="" type="checkbox"/> Income taxes, or	5		9,831.	
b	<input type="checkbox"/> General sales taxes	6		5,263.	
6	Real estate taxes (see instructions)	7		75.	
7	Personal property taxes	8			
8	Other taxes. List type and amount ►				
9	Add lines 5 through 8	9			15,169.
Interest You Paid		10		3,685.	
10	Home mtg interest and points reported to you on Form 1098	11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►				
Note. Your mortgage interest deduction may be limited (see instructions).		12			
12	Points not reported to you on Form 1098. See instrs for spol rules	13			
13	Mortgage insurance premiums (see instructions)	14			
14	Investment interest. Attach Form 4952 if required. (See instrs.)	15			3,685.
15	Add lines 10 through 14				
Gifts to Charity		16		1,500.	
16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	17			
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	18			
18	Carryover from prior year	19			1,500.
19	Add lines 16 through 18				
Casualty and Theft Losses		20			0.
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
Job Expenses and Certain Miscellaneous Deductions		21		7,243.	
21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	22			
Form 2106 (Taxpayer)		23			
22	Tax preparation fees	24		7,243.	
23	Other expenses — investment, safe deposit box, etc. List type and amount ►	25			
24	Add lines 21 through 23	26		4,243.	
25	Enter amount from Form 1040, line 38	27			3,000.
26	Multiply line 25 by 2% (.02)				
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				
Other Miscellaneous Deductions		28			0.
28	Other — from list in instructions. List type and amount ►				
Total Itemized Deductions		29			23,354.
29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40				
30	If you elect to itemize deductions even though they are less than your standard deduction, check here				

Form **2106-EZ****Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.**2012**Attachment
Sequence No. **129A**

Your name

RICHARD E. NEAL

Occupation in which you incurred expenses

U. S. Congressman

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2012.

Caution: You can use the standard mileage rate for 2012 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 55.5% (.555). Enter the result here	1	
2	Parking fees, tolls, and transportation, including train, bus, etc, that did not involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	7,243.
5	Meals and entertainment expenses: \$ _____ x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7) (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	7,243.

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____

8 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instr) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No10 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No11 a Do you have evidence to support your deduction? ☐ Yes ☐ Nob If 'Yes,' is the evidence written? ☐ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**Form **2106-EZ** (2012)