Test #1

FINAL AS OF NOVEMBER 5, 2008. SUBJECT ONLY TO LEGISLATIVE ACTION.

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Massachusetts Resident Income Tax Return 20

FIRST NAME	M.I.	LAST NAME	YOUR SOCIAL SECURITY NUMBER
Buddy		Light	400002000
SPOUSE'S FIRST NAME	**M.I.**	**LAST NAME**	**SPOUSE'S SOCIAL SECURITY NUMBER**
Shawnne		Johnstone	400002100
ADDRESS		**CITY, TOWN, POST OFFICE, FOREIGN COUNTRY**	**STATE ZIP + 4**
2 Packy Place Apt # 3		Boston	MA 021234040

Fill in if **name/address has changed** since 2007. If **taxpayer(s) is deceased**, fill in appropriate oval(s) (see instructions): ► Primary Spouse

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions) ► You ► Spouse

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) $1 You $1 Spouse, if filing jointly Total ► $

► Fill in if noncustodial parent ► Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): ► You ► Spouse

1 Filing status: **(select one only)** Single ■ Married filing joint return (both must sign return) Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.) Head of household (see instructions)

2 Exemptions: **Whole-dollar method only. Do not use cents.**

a. Personal exemptions. If single or married filing separately, enter **$4,400**. If head of household, enter **$6,600**. If married filing jointly, enter **$8,800** 2a 8,800.00

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ► 2 × $1,000.... 2b 2,000.00
You must enclose Schedule DI.

c. Age 65 or over before 2009: ■ You Spouse. Enter number ► 1 × $700 ..... 2c 700.00

d. Blindness: You Spouse. Enter number ► × $2,200 ..... 2d .00

e. 1. Medical/Dental ► , .00 (From U.S. Schedule A, line 4) 2. Adoption ► , .00 (See instructions) ...1 + 2 = 2e .00

f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 ..... ► 2f 11,500.00

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ..... ► 3 29,000.00

4 Taxable pensions and annuities (see instructions) ..... ► 4 98.00

5 a. ► , 199.00 (Massachusetts bank interest) – b. ► 200.00 (Exemption amount) ..... a – b = 5 .00

Exemption: if married filing jointly, subtract $200 from line 5a; otherwise subtract $100 and enter result (not less than "0").

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

6 Business/profession or farm income/loss (**enclose** Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) ..... ► 6 .00

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ..... ► 7 .00

8 a. Unemployment compensation ..... ► 8a .00

b. Massachusetts state lottery winnings ..... ► 8b .00

9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (**enclose** Schedule X; not less than "0") ..... ► 9 102.00

10 **TOTAL 5.3% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ... 10 29,200.00

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	Print paid preparer's name	Preparer's SSN or PTIN ►
Buddy Light	4 15 9	Wei Fleecem	636 363 630
Spouse's signature (if filing jointly)	**Date**	**Paid preparer's phone**	**Paid preparer's FIN ►**
Shawnne Johnstone	4 15 9	487 255 6963	525 252 520

May DOR discuss this return with the preparer? ► ■ Yes ► Paid preparer's signature Date ■ Fill in if self-employed

I do not want any preparer to file my return electronically ► 4 15 9

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).

SOCIAL SECURITY NUMBER 400002000

DEDUCTIONS

11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ► 11a , .00

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ► 11b ,700.00

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ► 12 1,000.00

13 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2008, or disabled dependent(s) (**only if single, head of household or married filing joint return and not claiming line 12**).

Not more than two: a. ► × $3,600 = ► 13 , .00

14 Rental deduction. Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.

Total rent paid in 2008: a. ► 24,000.00 ÷ 2 = ► 14 3,000.00

15 Other deductions from Schedule Y, line 16 (**enclose** Schedule Y) ► 15 , ,300.00

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15 ► 16 , 5,000.00

17 **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17 , 24,200.00

18 Total exemption amount (from line 2, item f) 18 11,500.00

19 **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0."** If line 17 is less than line 18, see instructions 19 , 12,700.00

20 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** (**enclose** Schedule B) ► 20 , , .00

21 **TOTAL TAXABLE 5.3% INCOME.** Add lines 19 and 20 21 , 12,700.00

22 **TAX ON 5.3% INCOME** (from tax table). If line 21 is more than $24,000, multiply by .053. **Note:** If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. ► 22 , ,743.00

23 **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B):

a. ► , , .00 × .12 = 23 , , .00

24 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 21). **Not less than "0." Enclose** Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ► ► 24 , , .00

If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ►

25 Credit recapture amount (**enclose** Schedule H-2; see instructions).
BC EOA LIH HR ► 25 , ,400.00

26 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 27 (see worksheet in instructions) ►

27 **TOTAL INCOME TAX.** Add lines 22 through 25 27 , 1,143.00

CREDITS

28 Limited Income Credit (from worksheet in instructions) ► 28 , , 73.00

29 Other credits from Schedule Z, line 14 (**enclose** Schedule Z) ► 29 , , .00

30 Total credits. Add lines 28 and 29 30 , , 73.00

31 **INCOME TAX AFTER CREDITS.** Subtract line 30 from line 27. **Not less than "0"** 31 , 1,070.00

2008 FORM 1, PAGE 3

FIRST NAME | M.I. | LAST NAME: Light | SOCIAL SECURITY NUMBER: 400002000

32 Voluntary contributions:

a. Endangered Wildlife Conservation ► 32a , 30.00

b. Organ Transplant Fund ► 32b , .00

c. Massachusetts AIDS Fund ► 32c , 30.00

d. Massachusetts United States Olympic Fund ► 32d , .00

e. Massachusetts Military Family Relief Fund ► 32e , .00

Total. Add lines 32a through 32e. 32 , 60.00

33 Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0" ► 33 , .00

34 Health Care penalty (from worksheet in instructions). Be sure to **enclose** Schedule HC:

a. You ► .00 b. Spouse ► .00 a + b = 34 , .00

35 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX** and **HC PENALTY.** Add lines 31–34 35 , 1,130.00

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R and PWH-WA) ► 36 , 20.00

37 2007 overpayment applied to your 2008 estimated tax (from 2007 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2007 refund) ► 37 , .00

38 2008 Massachusetts estimated tax payments **(do not include amount in line 37)** ► 38 , .00

39 Payments made with extension ► 39 , .00

40 Earned Income Credit:

a. Number of qualifying children ► 1 Amount from U.S. return ► 1,000.00 × .15 = ► 40 150.00

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ► 41 930.00

42 Refundable film credit (see instructions) ► 42 , .00

43 **TOTAL.** Add lines 36 through 42 43 , 1,100.00

44 **OVERPAYMENT.** If line 35 is **smaller** than line 43, subtract line 35 from line 43. If line 35 is **larger** than line 43, go to line 47. If line 35 and line 43 are equal, enter "0" in line 46 ► 44 , .00

45 Amount of overpayment you want **APPLIED to your 2009 ESTIMATED TAX** ► 45 , .00

46 **THIS IS YOUR REFUND.** Subtract line 45 from line 44.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ► 46 , .00

Direct Deposit of Refund. See instructions. Type of account (you must select one): ► Checking Savings

► Routing number (first two digits must be 01–12 or 21–32) ► Account number

47 **TAX DUE.** Subtract line 43 from line 35. Pay online at www.mass.gov/dor, or use Form PV ► 47 , 30.00

Pay in full. Write Soc. Sec. number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204.

(Add to total in line 47, if applicable.) Interest ► , .00 Penalty ► , .00 M-2210 amt. ► , .00 ► EX encl. Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC.

06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

2008 Schedule INC XXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

BUDDY LIGHT 400002000

Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD
99 9999111	20	29000		700
TOTALS	20	29000		700

Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
99 9999333	0	98
99 9999334	0	199
TOTALS	0	297

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53.54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME | M.I. | LAST NAME: Light | SOCIAL SECURITY NUMBER: 400002000

Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY. 20

Most Massachusetts residents age 18 and over are required to have health insurance if it is affordable for them or be subject to a penalty. Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

a. Date of birth ► 10 11 1940 **b.** Spouse's date of birth ► 11 10 1991

c. Family size (see instructions) ► 4

Federal adjusted gross income. If married filing separately, see instructions. (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) ..... ► 2 , 29,399.00

Did you have health insurance **at any point** during 2008? ► 3 You: ● Yes ○ No; Spouse: Yes ● No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No** or each spouse has different coverage, see instructions.

If you answer **No**, go to line 6 on page 2. If you answer **Yes**, follow the instructions below.

If you were enrolled in **Medicare, Veterans Administration Program, Tri-Care** or "Other" government health coverage **at any point** during 2008, **go to line 5** on page 2. **Note:** See below if you were enrolled in **MassHealth** or **Commonwealth Care**.

If you were enrolled in **MassHealth** and/or **Commonwealth Care** and private insurance, fill in the oval(s). Also, complete Part A and/or Part B below and then go to line 4. If you **only** had **MassHealth** and/or **Commonwealth Care** fill in the oval(s) and go to line 4.

► You: ○ **MassHealth** and/or **Commonwealth Care**
► Spouse: ○ **MassHealth** and/or **Commonwealth Care**

If you were enrolled in private health insurance, complete Part A and/or Part B below, using Form MA 1099-HC (see instructions if you did not receive Form MA 1099-HC from your carrier) and go to line 4.

Note: If you (and/or your spouse if married filing a joint return) had more than two insurance companies, complete Schedule HC-CS, Health Care Continuation Sheet (see instructions) to report the additional insurance company information, and fill in oval: ►

PART A. YOUR HEALTH INSURANCE

1. NAME OF INSURANCE COMPANY OR ADMINISTRATOR (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) | SUBSCRIBER NUMBER (from Form MA 1099-HC)

2. NAME OF SECOND INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) | SUBSCRIBER NUMBER (from Form MA 1099-HC)

PART B. SPOUSE'S HEALTH INSURANCE (you must complete even if covered under same insurance plan)

1. NAME OF INSURANCE COMPANY OR ADMINISTRATOR FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) | SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

2. NAME OF SECOND INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) | SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

Were you insured for **all** of 2008? ► 4 You: ● Yes ○ No; Spouse: Yes ● No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions. If you answer **No**, go to line 6. If you answer **Yes**, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME | M.I. | LAST NAME: Light | SOCIAL SECURITY NUMBER: 400002000

5 If you were enrolled in Medicare, Veterans Administration Program, Tri-Care or "Other" government health coverage at any point during 2008 fill in the oval below for the plan in which you were enrolled. Skip the remainder of this schedule and continue completing your tax return. See instructions for information regarding "Other" government health coverage.

5a. ► You: ● Medicare ○ Veterans Administration Program ○ Tri-Care ○ Other (enter name of program below)

5b. ► Spouse: ○ Medicare ○ Veterans Administration Program ○ Tri-Care ○ Other (enter name of program below)

NAME OF INSURANCE CARRIER OR PROGRAM

NAME OF INSURANCE CARRIER OR PROGRAM FOR SPOUSE

6 Was your income in 2008 at or below 150% of the federal poverty level (see table in instructions)? ► **6** Yes No

If you answer **Yes**, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return. If you answer **No**, go to line 7.

7 Were you uninsured for **all** of 2008? ► **7** You: Yes No
Spouse: Yes No

If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions. If you answer **Yes**, go to line 9a. If you answer **No**, go to line 8.

8 Complete this section **only** if you, and/or your spouse if married filing jointly, were uninsured for part, but not all of 2008. Fill in the ovals below for the months you were covered, using Form MA 1099-HC. If you did not receive this form, fill in the ovals for the months you were covered at least **15 days or more**.

See instructions if, during 2008, you turned 18, you were a part-year resident or a taxpayer was deceased.

MONTHS COVERED BY HEALTH INSURANCE

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
YOU:												
SPOUSE:												

If you had four or more consecutive months without health insurance (four or more blank ovals in a row), go to line 9a. Otherwise, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return.

9 **a. RELIGIOUS EXEMPTION.** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? ► **9a** You: Yes No
Spouse: Yes No

If you answer **Yes**, go to line 9b. If you answer **No**, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

b. If you are claiming a religious exemption in line 9a, did you receive medical health care during the 2008 tax year? ► **9b** You: Yes No
Spouse: Yes No

If you answer **No** to line 9b, skip the remainder of this schedule and continue completing your tax return. If you answer **Yes** to line 9b, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

10 **CERTIFICATE OF EXEMPTION.** Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the entire 2008 tax year or for the period you were uninsured in 2008? ► **10** You: Yes No
Spouse: Yes No

If you answer **Yes**, enter the certificate number below, skip the remainder of this schedule and continue completing your tax return. If you answer **No** to line 10, go to line 11. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

YOUR CERTIFICATE NUMBER | SPOUSE'S CERTIFICATE NUMBER

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME | M.I. | LAST NAME: LIGHT | SOCIAL SECURITY NUMBER: 400 00 2000

Note: If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19 and/or claiming other credits on Form 1, line 29 or Form 1-NR/PY, lines 33 or 34 you must complete and enclose the following schedule(s) with your return.

Other Income Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. 20

Alimony received (from U.S. return) (full- and part-year residents only; see instructions)	▶ 1	.00
Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet in instructions)	▶ 2	102.00
Other gambling winnings (sources other than Massachusetts state lottery). **Not less than "0"** **Note:** Gambling losses are not deductible under Massachusetts law. **Do not** report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.	▶ 3	.00
Fees and other 5.3% income. **Not less than "0"**	▶ 4	.00
Total other 5.3% income. Add lines 1 through 4. **Not less than "0."** Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11	▶ 5	102.00

Other Deductions Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

Allowable employee business expenses (from worksheet in instructions). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	▶ 1	.00
Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	▶ 2	.00
Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY	▶ 3	15.00
Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below. 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	.00
Moving expenses	▶ 5	.00
Medical savings account deduction	▶ 6	.00
Self-employed health insurance deduction (see instructions)	▶ 7	107.00
Health savings accounts deduction	▶ 8	108.00
Certain qualified deductions from U.S. Form 1040 (see instructions); Certain business expenses from U.S. Form 1040 (see instructions)	▶ 9	.00
Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12)	▶ 10	70.00
College Tuition Deduction (from worksheet in instructions)	▶ 11	.00
Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions)	▶ 12	.00
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 (see instructions)	▶ 13	.00
Claim of right deduction	▶ 14	.00
Commuter deduction (from worksheet in instructions)	▶ 15	.00
Total other deductions. Add lines 1 through 15. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19	▶ 16	300.00

DRAFT AS OF AUGUST 15, 2008 (SUBJECT TO CHANGE)

FIRST NAME | M.I. | LAST NAME: Wright | SOCIAL SECURITY NUMBER: 400002000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2009 to qualify for this credit. Also, you must file as single, married filing jointly or head of household to qualify for this credit. If married filing separately, you do not qualify for this credit.

Circuit Breaker Credit **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.** 20

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX): 2 Packy Place | CITY, TOWN, POST OFFICE, FOREIGN COUNTRY: Boston | STATE: MA | ZIP + 4: 02123 4040

1 Living quarters status during 2008: ▸ Homeowner ■ Renter (if you received any federal and/or state rent subsidy, or you rent from a tax-exempt entity, you do not qualify for the Circuit Breaker Credit; see instr.)
Note: If you moved during the year, see reverse.

2 Homeowners only, enter assessed value of principal residence as of January 1, 2008. If over **$793,000**, you do not qualify for this credit. See instructions ▸ 2 , .00

INCOME CALCULATION

3 Massachusetts adjusted gross income (from line 19 of Schedule CB, line 3 worksheet on reverse) 3 29,099.00

4 Total Social Security benefits received 4 , .00

5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 , .00

6 Miscellaneous income, including cash public assistance 6 , .00

7 Massachusetts total income. Add lines 3 through 6 ▸ 7 29,099.00

8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 2700.00

9 Qualifying income. Subtract line 8 from line 7 ▸ 9 26,399.00

You do ***not*** qualify for the Circuit Breaker Credit if you are filing as "**Single**," and line 9 is greater than **$49,000**; or you are filing as "**Head of household**," and line 9 is greater than **$62,000**; or you are filing as "**Married filing jointly**," and line 9 is greater than **$74,000**.

CREDIT CALCULATION

If you filled in "Homeowner" in line 1, complete lines 10–17; if "Renter," skip to line 18.

10 Real estate taxes paid in calendar year 2008 for your principal residence. See instructions 10 , .00

11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 14 worksheet on reverse) 11 , .00

12 Subtract line 11 from line 10 12 , .00

13 Enter 50% (.50) of water and sewer use charges paid in 2008 (see instructions) 13 , .00

14 Add lines 12 and 13 14 , .00

15 Income threshold. Multiply line 9 by 10% (.10) 15 , .00

16 Subtract line 15 from line 14. If "0" or less, you do not qualify for this credit 16 , .00

17 Enter the lesser of line 16 or **$930** here and on Form 1, line 41 or Form 1-NR/PY, line 45 ▸ 17 .00

If you filled in "Renter" in line 1, complete lines 18–21.

18 Enter total amount of rent paid for your principal residence in 2008: a. 24,000.00 ÷ 4 = 18 6000.00

Landlord's name and address: Joe Landing 1 main ST Boston MA

19 Income threshold. Multiply line 9 by 10% (.10) 19 2,640.00

20 Subtract line 19 from line 18. If "0" or less, you do not qualify for this credit 20 3,360.00

21 Enter the lesser of line 20 or **$930** here and on Form 1, line 41 or Form 1-NR/PY, line 45 ▸ 21 930.00

SOCIAL SECURITY NUMBER
400 002000

Dependent Information **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/ credit(s) on Form 1, lines 12, 13 or 40 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
Sonny		Shynne	400002001
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
Son		► Yes	0101 2000
2. FIRST NAME	M.I.	LAST NAME	2. SOCIAL SECURITY NUMBER
Daught		Comm	400002002
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
Daughter		► Yes	02031991
3. FIRST NAME	M.I.	LAST NAME	3. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	
4. FIRST NAME	M.I.	LAST NAME	4. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	
5. FIRST NAME	M.I.	LAST NAME	5. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	
6. FIRST NAME	M.I.	LAST NAME	6. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	
7. FIRST NAME	M.I.	LAST NAME	7. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	
8. FIRST NAME	M.I.	LAST NAME	8. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	
9. FIRST NAME	M.I.	LAST NAME	9. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	
10. FIRST NAME	M.I.	LAST NAME	10. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	DATE OF BIRTH
		► Yes	