Test #1

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return 2011

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER
BUDDY		LIGHT	400002000
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER

ADDRESS	CITY/TOWN/POST OFFICE/FOREIGN COUNTRY	STATE	ZIP + 4
2 PACKY PL APT 3	BOSTON	MA	02123 4040

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 veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ► ☐ You ► ☐ Spouse

If **taxpayer(s) is deceased**, fill in appropriate oval(s) (see instructions) ..... ► ☐ Primary ☐ Spouse

Under age 18 (see instructions) ..... ► ☐ You ► ☐ Spouse

► ☐ Fill in if **name/address has changed** since 2010

► ☐ Fill in if noncustodial parent

► ☐ Fill in if filing Schedule TDS (see instructions)

1 FILING STATUS ► (select one only)

☐ Single

☐ Married filing joint return (both must sign return)

☐ Married filing separate return (enter spouse's Social Security number in the appropriate space above)

☒ Head of household (see instructions) ► ☒ You are a custodial parent who has released claim to exemption for child(ren)

2 EXEMPTIONS — **Whole-dollar method only**

a. Personal exemptions. If single or married filing separately, enter **$4,400**. If head of household, enter **$6,800**. If married filing jointly, enter **$8,800** ..... 2a — 6800 00

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ► 1 × $1,000 = 2b — 1000 00
You must enclose Schedule DI.

c. Age 65 or over before 2012: ☒ You ☐ Spouse Enter number ► 1 × $ 700 = 2c — 700 00

d. Blindness: ☒ You ☐ Spouse Enter number ► 1 × $2,200 = 2d — 2200 00

e. 1. Medical/Dental ► 0 00 (From U.S. Schedule A, line 4) 2. Adoption ► 8000 00 (See instructions) ... 1 + 2 = 2e — 8000 00

f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 ..... ► 2f — 11500 00

DRAFT AS OF AUGUST 19, 2011 (SUBJECT TO CHANGE)

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ..... ► 3 — 29000 00

4 Taxable pensions and annuities (see instructions) ..... ► 4 — 98 00

5 a. ► 1990 00 (Massachusetts bank interest) – b. ► 100 00 (Exemption amount) ..... a – b = 5 — 99 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 — X — 699 00

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

8 a. Unemployment compensation. **See instructions** ..... ► 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 — 702 00

10 **TOTAL 5.3% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ... 10 — 29200 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	4/10/2011	Wu FLEECE-EM	636 363 630
Spouse's signature (if filing jointly)	Date / /	Paid preparer's phone (487) 103-0000	Paid preparer's EIN ► 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 my preparer to file my return electronically ► ☒		Wu Fleece-Em	4/10/2011

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 700 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 00

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ► 12 1000 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, 2011, 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 2011: a. ► 14280 00 ÷ 2 = ► 14 3000 00

15 Other deductions from Schedule Y, line 16 (**enclose** Schedule Y) ► 15 300 00

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15 ► 16 5000 00

DRAFT AS OF AUGUST 19, 2011 (SUBJECT TO CHANGE)

17 **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17 24200 00

18 Total exemption amount (from line 2, item f) 18 11500 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 12700 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 12700 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 ► 25 590 00

26 Additional tax on installment sale (see instructions) ► 26 341 00

27 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 28 (from worksheet) ►

28 **TOTAL INCOME TAX.** Add lines 22 through 26 28 1143 00

CREDITS

29 Limited Income Credit (from worksheet) ► 29 00

30 Other credits from Schedule Z, line 13 (**enclose** Schedule Z) ► 30 00

31 **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 and 30 from line 28. **Not less than "0"** 31 1143 00

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

DRAFT AS OF JUNE 22, 2011 (SUBJECT TO CHANGE)

32 Voluntary contributions:

a. Endangered Wildlife Conservation ► 32a 00

b. Organ Transplant Fund ► 32b 00

c. Massachusetts AIDS Fund ► 32c 00

d. Massachusetts United States Olympic Fund ► 32d 00

e. Massachusetts Military Family Relief Fund ► 32e 00

Total. Add lines 32a through 32e. 32 00

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

34 Health Care penalty (from worksheet; 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 11430 0

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R, PWH-WA and LOA) ► 36 00

37 2010 overpayment applied to your 2011 estimated tax (from 2010 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2010 refund) ► 37 00

38 2011 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 ► 10000 0 × .15 = ► 40 1500 0

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ► 41 9800 0

42 Other refundable credits from Schedule RF, line 4 (**enclose** Schedule RF) ► 42 1160 0

43 **TOTAL.** Add lines 36 through 42 43 2290 0

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 1147 0 0

45 Amount of overpayment you want **APPLIED to your 2012 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 1147 0 0

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 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.

Ovals must be filled in completely. Example: ● If any line shows a loss, mark an X in box at left of the line.

Schedule C Massachusetts Profit or Loss from Business

2011

FIRST NAME: BUDDY | M.I. | LAST NAME: LIGHT

SOCIAL SECURITY NUMBER OF PROPRIETOR: 400002000

BUSINESS NAME: LIGHT CLEANING

EMPLOYER IDENTIFICATION NUMBER (if any)

MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE: CLEANING YARDS

PRINCIPAL BUSINESS CODE (from U.S. Schedule C): 561730

ADDRESS: 2 PACKY PL

NUMBER OF EMPLOYEES

CITY/TOWN/POST OFFICE: BOSTON | STATE: MA | ZIP + 4: 02123 4040

Accounting Method: ● Cash ○ Accrual ○ Other (specify) _____

Did you materially participate in the operation of this business during 2011? (If "no," see line 33 instructions) ..... ● Yes ○ No

Did you claim the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2011? ..... ○ Yes ● No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3.

Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, fill in here: ○

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

1	a. Gross receipts or sales	169900	
	b. Returns and allowances	00	a – b = 1 169900
2	Cost of goods sold and/or operations (Schedule C-1, line 8)	2	00
3	Gross profit. Subtract line 2 from line 1	3	169900
4	Other income. Do not include interest income (other than from Mass. banks) and dividends	4	00
5	Total income. Add line 3 and line 4	5	169900
6	Advertising	6	9900
7	Bad debts from sales or services	7	00
8	Car and truck expenses	8	60000
9	Commissions and fees	9	00
10	Depletion	10	00
11	Depreciation and Section 179 deduction	11	00
12	Employee benefit programs (other than in line 17)	12	00
13	Insurance (other than health)	13	00
14	Interest: a. mortgage interest paid to financial institutions	00	
	b. other interest	00	a + b = 14 00
15	Legal and professional services	15	00
16	Office expense	16	100000
17	Pension and profit-sharing plans	17	00

DRAFT AS OF OCTOBER 11, 2011 (SUBJECT TO CHANGE)

DRAFT AS OF JUNE 22, 2011 (SUBJECT TO CHANGE)

18	Rent or lease: a. vehicles, machinery and equipment	0 0		
	b. other business property	0 0	a + b = 18	0 0
19	Repairs and maintenance		19	6 9 9 0 0
20	Supplies (not included on Schedule C-1)		20	0 0
21	Taxes and licenses		21	0 0
22	Travel		22	0 0
23	a. Total meals and entertainment	0 0		
	b. Enter 50% of 23a subject to limitations	0 0	a – b = 23	0 0
24	Utilities		24	0 0
25	Wages (before U.S. jobs credit)		25	0 0
26	Other expenses		26	0 0
27	Total expenses. Add lines 6 through 26		27	2 3 9 8 0 0
28	Tentative profit or loss. Subtract line 27 from line 5		28 X	6 9 9 0 0
29	Expenses for business use of your home		29	0 0
30	Abandoned Building Renovation Deduction		30	0 0
31	Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33		31 X	6 9 9 0 0
32	Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1? ☐ Yes ☒ No. If "yes," enter amount here and in Mass. Sch. B, line 3		32	0 0
33	If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.			☒ 33a. All investment at risk. ☐ 33b. Some investment is not at risk.

Schedule C-1 Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: ☐ Cost ☐ Lower of cost or market ☐ Other (enclose explanation)

Was there any change in determining quantities, costs or valuations between opening and closing inventory? If yes, enclose explanation: ☐ Yes ☐ No

1	Inventory at beginning of year (if different from last year's closing inventory, enclose explanation)		1	0 0
2	a. Purchases	0 0		
	b. Items withdrawn for personal use	0 0	a – b = 2	0 0
3	Cost of labor (do not include salary paid to yourself)		3	0 0
4	Materials and supplies		4	0 0
5	Other costs (enclose statement)		5	0 0
6	Add lines 1 through 5		6	0 0
7	Inventory at end of year		7	0 0
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2		8	0 0

DRAFT

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

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2012 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.

Schedule CB Circuit Breaker Credit. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. 2011

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX): 2 PACKY PL | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: BOSTON | STATE: MA | ZIP + 4: 02123 4040

1 Living quarters status during 2011: ► ☐ Homeowner. Multi-use or multi-family property (see instructions) ☐ Yes ☐ No
Note: If you moved during the year, see reverse. ☐ 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 instructions)

2 Homeowners only, enter assessed value of principal residence as of January 1, 2011. If over $729,000, 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 29000.00

4 Total Social Security benefits (see instructions) 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 99.00

7 Massachusetts total income. Add lines 3 through 6 ► 7 29099.00

8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 3900.00

9 Qualifying income. Subtract line 8 from line 7 ► 9 25199.00

You do ***not*** qualify for the Circuit Breaker Credit if you are filing as "**Single**," and line 9 is greater than **$52,000**; or you are filing as "**Head of household**," and line 9 is greater than **$65,000**; or you are filing as "**Married filing jointly**," and line 9 is greater than **$78,000**.

DRAFT AS OF OCTOBER 4, 2011 (SUBJECT TO CHANGE)

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 2011 for your principal residence (see instructions) 10 .00

11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 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 2011 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 line 15 is equal to or greater than line 14, you do not qualify for this credit 16 .00

17 Enter the lesser of line 16 or $980 here and on Form 1, line 41 or Form 1-NR/PY, line 46 ► 17 .00

18 Enter total amount of rent paid for your principal residence in 2011 : a. 14280.00 ÷ 4 = 18 3570.00

Landlord's name and address JOE LANDING 1 MAIN ST BOSTON MA

19 Income threshold. Multiply line 9 by 10% (.10) 19 2520.00

20 Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit 20 1050.00

21 Enter the lesser of line 20 or $980 here and on Form 1, line 41 or Form 1-NR/PY, line 46 ► 21 980.00

SOCIAL SECURITY NUMBER 4 00002000

Schedule DI Dependent Information. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.** **2011**

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.

DRAFT AS OF JUNE 22, 2011 (DRAFT IRS OMB)

	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
1. FIRST NAME: SONNY		SHYNNE	400002001
RELATIONSHIP TO TAXPAYER: SON		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH: 01 01 1999
2. FIRST NAME: DAUGHT		LAST NAME: COMM	2. SOCIAL SECURITY NUMBER: 400002002
RELATIONSHIP TO TAXPAYER: DAUGHTER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH: 02 03 1992
3. FIRST NAME		LAST NAME	3. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
4. FIRST NAME		LAST NAME	4. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
5. FIRST NAME		LAST NAME	5. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
6. FIRST NAME		LAST NAME	6. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
7. FIRST NAME		LAST NAME	7. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
8. FIRST NAME		LAST NAME	8. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
9. FIRST NAME		LAST NAME	9. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH
10. FIRST NAME		LAST NAME	10. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► Yes	DATE OF BIRTH

FULL-YEAR RESIDENTS AND CERTAIN PART-YEAR RESIDENTS MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH RETURN.

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

Schedule HC Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY. 2011

1 **a.** Date of birth ► 10 11 1940 **b.** Spouse's date of birth ► **c.** Family size ► 3 (see instructions)

2 Federal adjusted gross income (**required** information). If married filing separately, see instructions (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). . . . . ► 2 2939900

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). You **must** fill in an oval. The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, Commonwealth Care, Commonwealth Care Bridge, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the section on MCC requirements in the instructions.

► **3a** You: ● Full-year MCC ○ Part-year MCC ○ No MCC/None

► **3b** Spouse: ○ Full-year MCC ○ Part-year MCC ○ No MCC/None

Note: See instructions if, during 2011, you turned 18, you were a part-year resident or a taxpayer was deceased.

If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

4 Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2011, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in the oval in line(s) 4f and/or 4g and see instructions. If you were enrolled in private insurance and MassHealth, Commonwealth Care or Commonwealth Care Bridge, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a	Private insurance (complete lines 4f and/or 4g below). If more than two, complete Schedule HC-CS.	**4a** ○ You	○ Spouse
4b	MassHealth, Commonwealth Care or Commonwealth Care Bridge. Fill in oval(s) and go to line 5.	**4b** ○ You	○ Spouse
4c	Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5.	**4c** ● You	○ Spouse
4d	U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5.	**4d** ● You	○ Spouse
4e	Other government program (enter the program name(s) **only** in lines 4f and/or 4g below). **Note:** Health Safety Net is not considered insurance or minimum creditable coverage.	**4e** ○ You	○ Spouse

DRAFT AS OF AUGUST 19, 2011 (SUBJECT TO CHANGE)

4f **YOUR HEALTH INSURANCE. Complete if you answered line(s) 4a or 4e and go to line 5.** ● Fill in if you were not issued Form MA 1099-HC

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM (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 PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM 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)

4g **SPOUSE'S HEALTH INSURANCE. Complete if you answered line(s) 4a or 4e and go to line 5.** ○ Fill in if you were not issued Form MA 1099-HC

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM 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 PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM 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)

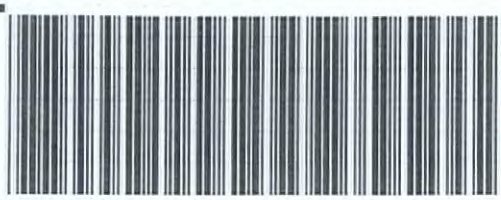
5 If you had health insurance that met MCC requirements for the **full-year**, including private insurance, MassHealth, Commonwealth Care or Commonwealth Care Bridge, you are **not** subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2011, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

If you filled in the Part-year MCC or No MCC/None oval in line 3, you must complete line 6.

BE SURE YOU FILLED IN LINES 2 & 3 ABOVE. YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

Attach, with a single staple, copy of Form MA 1099-HC, if applicable.



2011 Schedule INC XXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

BUDDY LIGHT 400002000

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
99 9999111	700	29000			W2
99 9999333		98			1099R
99 9999334		199			1099R
TOTALS	700	29297			

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

DRAFT

2011

Massachusetts Department of Revenue

Refundable Film Credit
Motion Picture Production Company

Motion picture production companies qualify to elect a refundable film credit if they have **not** transferred or carried forward a portion of the film credit for the production/certificate number to be refunded. **Transferees** of the film credit do **not** qualify for the refundable film credit. Transferees should claim their film credit on Schedule Z (Form 1 or Form 1-NR/PY); Form 2, line 48; Schedule U-IC (Form 355U); Schedule CR (Form 355 or 355S) Form M-990T, line 30; or Form M-990T-62, line 35.

Note: If an election to refund the film credit for a production/certificate number is made, the entire film credit remaining after reducing tax liability and other credits will be refunded at 90%. Partial refunds, transfers or carryovers are not allowed. However, the refund can be applied as an estimated payment for the subsequent tax year.

For calendar year 2011 or taxable year beginning **and ending**

Taxpayer name BUDDY LIGHT	Federal Identification or Social Security number 400002000		
Mailing address 2 PACKY PL	City/Town BOSTON	State MA	Zip 02123
Designated production company representative LARRY FINE	Telephone 800-182-2469	E-mail address LARFIN@YOLKS.ORG	
Massachusetts start date 03 06-2011	Massachusetts end date 08-16-2011		

a. Did any amount of this credit(s) originate from a pass-through entity? ☐ Yes ■ No

b. If Yes, enter name and ID number of the pass-through entity _____

1 Amount of film credit (from Application for Payroll/Production Credit). Certificate number 1120 F01013 **1** 1153.00

Note: If you are the beneficiary of a trust, enter the amount from Schedule 2K-1, line 23, col. d.

2 Tax after credits (from Form 1, line 31; Form 1-NR/PY, line 36; Form 2, line 53; Form 355, line 8; Form 355S, line 11; Form 355U, line 27; Form M-990T, line 36; or Form M-990T-62, line 38) **2** 1143.00

If line 2 is greater than or equal to line 1, you do not have a refundable film credit. Enter the line 1 amount on Schedule Z, line 7 (Form 1 or Form 1-NR/PY); Form 2, line 47; Schedule 3K-1, line 5g; Schedule U-IC (Form 355U) Schedule CR (Form 355 or 355S); Form M-990T, line 30; or Form M-990T-62, line 35. Skip the remainder of this schedule. If line 1 is greater than line 2, go to line 3.

3 Subtract line 2 from line 1 . . . . . **3** 10.00

4 Multiply line 3 by .9 (90%) **4** 9.00

5 Refundable film credit. Add lines 2 and 4. Enter here and on Schedule RF, line 1 (Form 1 or Form 1-NR/PY); Form 2, line 59; Form 3, Schedule 3K-1, line 5i; Form 355U, Schedule U-RF, line 1; Form 355 or Form 355S, Schedule RF, line 1; Form M-990T, line 43; or Form M-990T-62, line 43. You **must** enclose Schedule RFC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. **5** 1152.00

I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.

Signature Buddy Light	Date 4/10/2011

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
BUDDY		LIGHT	400002000

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, you must complete and enclose the following schedule(s) with your return.

DRAFT AS OF JUNE 22, 2011 (SUBJECT TO CHANGE)

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

2011

1	Alimony received (from U.S. return) (full- and part-year residents only; see instructions) ► 1	60000
2	Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ► 2	00
3	**Other gambling winnings** (sources other than Massachusetts state lottery). **Not less than "0"** ► 3 **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.	00
4	Fees and other 5.3% income. **Not less than "0"** ► 4	10200
5	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	70200

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

1	Allowable employee business expenses (from worksheet). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ► 1	00
2	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	1500
3	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	10800
4	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 ► 4 ◯ 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	00
5	Moving expenses ► 5	00
6	Medical savings account deduction ► 6	10700
7	Self-employed health insurance deduction (see instructions) ► 7	00
8	Health savings accounts deduction ► 8	00
9	◯ Certain qualified deductions from U.S. Form 1040 (see instructions) ◯ Certain business expenses from U.S. Form 1040 (see instructions) ► 9	00
10	Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ► 10	7000
11	College Tuition Deduction (from worksheet) ► 11	00
12	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ► 12	00
13	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
14	Claim of right deduction ► 14	00
15	Commuter deduction (from worksheet) ► 15	00
16	Total other deductions. Add lines 1 through 15. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ► 16	30000

DRAFT

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
BUDDY		LIGHT	400002000

Note: If claiming other credits on Form 1, line 30 or Form 1-NR/PY, lines 34 or 35, you **must** complete and enclose Schedule Z with your return.

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

2011

PART 1. CREDITS

1	Lead Paint (you **must** enclose Schedule LP). Not less than "0" ► 1	0 0
	a. Total number of units in line(s) 1a and 3a of Schedule LP ► 1a	
2	Economic Opportunity Area (you **must** enclose Schedule EOAC). Not less than "0" ► 2	0 0
3	Septic (you **must** enclose Schedule SC). Not less than "0" ► 3	0 0
4	Brownfields. Not less than "0" Certificate number ► ► 4	0 0
5	Low-Income Housing. Not less than "0" Building identification number ► ► 5	0 0
6	Historic Rehabilitation. Not less than "0" Certificate number ► ► 6	0 0
7	Film Incentive. Not less than "0" Certificate number ► ► 7	0 0
8	Medical Device. Not less than "0" Certificate number ► ► 8	0 0
9	Add lines 1 through 8. Not less than "0". Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 34. Part-year residents, also complete lines 10 through 12, if applicable. Full-year residents, also complete lines 10 through 13 . . . 9	0 0

DRAFT AS OF OCTOBER 4, 2011 (SUBJECT TO CHANGE)

PART 2. CREDITS FOR FULL-YEAR AND PART-YEAR RESIDENTS ONLY

10	Income tax paid to another state or jurisdiction (from worksheet). Not less than "0" ► 10	0 0
	Enter two-letter state or jurisdictional postal code. . . ► ► ►	
11	Solar and wind energy (you **must** enclose Schedule EC). Not less than "0" ► 11	0 0

PART 3. TOTALS

12	Add lines 10 and 11. Not less than "0". Part-year residents, enter the result here and on Form 1-NR/PY, line 35 . . . 12	0 0
13	Full-year residents only. Add lines 9 and 12. Not less than "0". Enter the result here and on Form 1, line 30 . . . 13	0 0

Schedule RF Other Refundable Credits

1	Refundable film credit (you **must** enclose Schedule RFC) ► 1	1152 0 0
2	Refundable dairy credit (see instructions) Certificate number ► ► 2	0 0
3	Refundable conservation land tax credit Certificate number ► 2341L01035 ► 3	8 0 0
4	Total refundable credits. Add lines 1 through 3. Enter result here and on Form 1, line 42 or Form 1-NR/PY, line 47 . . . 4	1160 0 0