

Test #2



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return

2012

FIRST NAME P M.I. LAST NAME APPLEBON 1. YOUR SOCIAL SECURITY NUMBER 400001000

SPOUSE'S FIRST NAME OR EST OF PE M.I. LAST NAME APPLEBON 2. SPOUSE'S SOCIAL SECURITY NUMBER 400001100

ADDRESS 1 YAWKEY WAY APT 1 BOSTON CITY/TOWN/POST OFFICE/FOREIGN COUNTRY STATE ZIP + 4 MA 02123 0131

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

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

1 FILING STATUS Single (select one only) 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)

Fill in if name/address has changed since 2011 Fill in if noncustodial parent Fill in if filing Schedule TDS (see instructions)

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 880000

b. Number of dependents. (Do not include yourself or your spouse.) Enter number 4 x \$1,000 = 2b 400000
You must enclose Schedule DI.

c. Age 65 or over before 2013: You Spouse Enter number 1 x \$ 700 = 2c 700000

d. Blindness: You Spouse Enter number 1 x \$2,200 = 2d 220000

e. 1. Medical/Dental 69500 From U.S. Schedule A, line 4 2. Adoption 60500 See instructions 1 + 2 = 2e 130000

f. TOTAL EXEMPTIONS. Add lines 2a through 2e. Enter here and on line 18 2f 1700000

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) 3 1000000

4 Taxable pensions and annuities (see instructions) 4 300000

5 a. 21700 Massachusetts bank interest - b. 20000 Exemption amount a - b = 5 1700

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

6 Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule F) 6 1000000000

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions 7 X 940000000 was -94,000

8 a. Unemployment compensation. See instructions 8a 16000

b. Massachusetts state lottery winnings 8b 92300

9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") 9 100000

10 TOTAL 5.25% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) 10 7240000

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 P Applebon Date 2/2/13 Print paid preparer's name JOE SMITH Preparer's SSN or PTIN 410 001 000

Spouse's signature (if filing jointly) _____ Date _____ Paid preparer's phone (617) 100 9999 Paid preparer's EIN 321 459 876

May DOR discuss this return with the preparer? Yes No Paid preparer's signature Joe Smith Date 2/2/13 Fill in if self-employed

I do not want my preparer to file my return electronically _____

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



SOCIAL SECURITY NUMBER

400001000

2012 FORM 1, PAGE 2

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	140000
	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	158100
12	Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 12	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, 2012, 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. <input type="text" value="1"/> × \$3,600 = ▶ 13	360000
14	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions. Total rent paid in 2012: a. <input type="text" value="00"/> ÷ 2 = ▶ 14	00
15	Other deductions from Schedule Y, line 17 (enclose Schedule Y) ▶ 15	41900
16	TOTAL DEDUCTIONS. Add lines 11 through 15. ▶ 16	700000
17	5.25% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" ▶ 17	6540000
18	Total exemption amount (from line 2, item f) ▶ 18	1700000
19	5.25% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0." If line 17 is less than line 18, see instructions. ▶ 19	4840000
20	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) ▶ 20	131300
21	TOTAL TAXABLE 5.25% INCOME. Add lines 19 and 20. ▶ 21	4971300
22	TAX ON 5.25% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .0525. Note: If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval. ▶ <input type="radio"/> ▶ 22	261000
23	12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B): a. ▶ <input type="text" value="3700"/> × .12 = ▶ 23	400
24	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than "0." Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ <input type="radio"/> ▶ 24 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶ <input type="radio"/>	10500
25	Credit recapture amount (enclose Schedule H-2). See instructions. ▶ <input type="radio"/> BC <input type="radio"/> EOA <input type="radio"/> LIH <input checked="" type="radio"/> HR ▶ 25	4600
26	Additional tax on installment sale (see instructions) ▶ 26	500
27	If you qualify for No Tax Status , fill in oval and enter "0" on line 28 (from worksheet) ▶ <input type="radio"/>	
28	TOTAL INCOME TAX. Add lines 22 through 26 ▶ 28	277000
CREDITS		
29	Limited Income Credit (from worksheet) ▶ 29	00
30	Other credits from Schedule Z, line 13 (enclose Schedule Z) ▶ 30	48800
31	INCOME TAX AFTER CREDITS. Subtract total of lines 29 and 30 from line 28. Not less than "0" . . . ▶ 31	228200



FIRST NAME

P

M.I. LAST NAME

APPLEBON

SOCIAL SECURITY NUMBER

400001000

32 Voluntary fund contributions:

a. Endangered Wildlife Conservation ▶ 32a	1000	d. Massachusetts U.S. Olympic ▶ 32d	1300
b. Organ Transplant ▶ 32b	1100	e. Mass. Military Family Relief ▶ 32e	1400
c. Massachusetts AIDS. ▶ 32b	1200	f. Homeless Animal Prevention And Care ▶ 32f	500
Total. Add lines 32a through 32f		32	6500

33 Use tax due on out-of-state purchases (from worksheet). If no use tax due enter "0" ▶ 33 1800

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 236500

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 206500

37 2011 overpayment applied to your 2012 estimated tax (from 2011 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2011 refund) ▶ 37 7000

38 2012 Massachusetts estimated tax payments (do not include amount in line 37) ▶ 38 10000

39 Payments made with extension ▶ 39 00

40 Earned Income Credit:

a. Number of qualifying children ▶	Amount from U.S. return ▶	00	× .15 =	40	00
------------------------------------	---------------------------	----	---------------	----	----

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 41 93000

42 Other refundable credits from Schedule RF, line 4 (**enclose** Schedule RF) ▶ 42 20000

43 TOTAL. Add lines 36 through 42 43 336500

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 100000

45 Amount of overpayment you want **APPLIED to your 2013 ESTIMATED TAX** ▶ 45 40000

46 THIS IS YOUR REFUND. Subtract line 45 from line 44. Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ▶ 46 60000

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

▶ 011221320 ▶ 01776

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 **Social Security number(s)** on lower left corner of check and **be sure to sign check.**
 Make payable to **Commonwealth of Massachusetts.** Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

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

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



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

4 0 0 0 0 1 0 0 0

Schedule B Interest, Dividends and Certain Capital Gains and Losses

2012

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, 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; or Form 1040EZ, line 2) ...	1	150200
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 9a) ...	2	2800
3	Other interest and dividends not included above (enclose statement) ...	3	00
4	Total interest and dividends. Add lines 1, 2 and 3 ...	4	153000
5	Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) ...	5	21700
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	00
7	Subtotal: Line 4 minus lines 5 and 6. Not less than "0" ...	7	131300
8	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions ...	8	00
9	Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term 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, 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 ...	9	131300

PART 2. SHORT-TERM CAPITAL GAINS/LOSSES & LONG-TERM GAINS ON COLLECTIBLES

10	Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) ...	10	3700
11	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 12) ...	11	00
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) ...	12	00
13	Add lines 10 through 12 ...	13	3700
14	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions ...	14	00
15	Subtotal: Subtract line 14 from line 13. Not less than "0" ...	15	3700
16	Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) ...	16	00
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) ...	17	00
18	Prior short-term unused losses for years beginning after 1981 (from 2011 Massachusetts Schedule B, line 40) ...	18	00
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 ...	19	3700
20	Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (considered as a positive amount). Not more than \$2,000 ...	20	00

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

BE SURE TO COMPLETE SCHEDULE B, PARTS 3 AND 4, ON OTHER SIDE.



SOCIAL SECURITY NUMBER

4 0000 1000

21	Available short-term losses. Combine lines 19 and 20. See instructions	21						00
22	Short-term losses applied against long-term gains. See instructions	22						00
23	Short-term losses available for carryover in 2013. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4	23						00
24	Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions	24					37	00
25	Long-term losses applied against short-term gain. See instructions	25						00
26	Subtotal. Subtract line 25 from line 24	26					37	00
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						00
28	Short-term gains after long-term gains deduction. Subtract line 27 from line 26	28					37	00

PART 3. ADJUSTED GROSS INTEREST, DIVIDENDS, SHORT-TERM CAPITAL GAINS AND LONG-TERM GAINS ON COLLECTIBLES

29	Enter the amount from line 9	29					1313	00
30	Short-term losses applied against interest and dividends. Enter the amount from line 20	30						00
31	Subtotal interest and dividends. Subtract line 30 from line 29. See instructions	31					1313	00
32	Long-term losses applied against interest and dividends (from worksheet)	32						00
33	Adjusted interest and dividends. Subtract line 32 from line 31	33					1313	00
34	Enter the amount from line 28	34					37	00

DRAFT AS OF
AUGUST 3, 2012
(SUBJECT TO CHANGE)

PART 4. TAXABLE INTEREST, DIVIDENDS AND CERTAIN CAPITAL GAINS

35	Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34	35					1350	00
36	Excess exemptions (from worksheet), 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	36						00
37	Subtract line 36 from line 35. Not less than "0"	37					1350	00
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					1313	00
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					37	00
40	Available short-term losses for carryover in 2013. Enter amount from line 23. If line 23 was not completed, enter "0"	40						00



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2013 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.

2012

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX)

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

1 YAWKEY WAY

BOSTON

MA021230131

- 1 Living quarters status during 2012: 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, 2012. If over \$729,000, you do not qualify for this credit. See instructions 2 70000000

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 7469200
- 4 Total Social Security benefits (see instructions) 4 40000
- 5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 800
- 6 Miscellaneous income, including cash public assistance 6 10000
- 7 Massachusetts total income. Add lines 3 through 6 7 7520000
- 8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 690000
- 9 Qualifying income. Subtract line 8 from line 7. **DRAFT AS OF AUGUST 3, 2012** 9 6830000
 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.

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 2012 for your principal residence (see instructions) 10 703000
- 11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 10000
- 12 Subtract line 11 from line 10 12 693000
- 13 Enter 50% (.50) of water and sewer use charges paid in 2012. 13 83000
- 14 Add lines 12 and 13 14 776000
- 15 Income threshold. Multiply line 9 by 10% (.10) 15 683000
- 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 93000
- 17 Enter the lesser of line 16 or \$980 here and on Form 1, line 41 or Form 1-NR/PY, line 46 17 93000
- 18 Enter total amount of rent paid for your principal residence in 2012 : a. 00 ÷ 4 = 18 00
 Landlord's name and address _____
- 19 Income threshold. Multiply line 9 by 10% (.10) 19 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 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 00



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

Note: If you are reporting capital gains on installment sales that occurred during January 1, 1996 through December 31, 2002, do not file Schedule D. Instead, you must file Schedule D-IS, Installment Sales. If you are reporting an installment sale occurring on or after January 1, 2003, report those gains on Schedule D. Schedule D-IS can be obtained on DOR's website at www.mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles

2012

LONG-TERM CAPITAL GAINS AND LOSSES, EXCLUDING COLLECTIBLES

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

Table with 23 rows for capital gains and losses. Includes handwritten entries for lines 1 through 23, such as 10000, 15000, 5000, 40000, 30000, 100000, 200000, 200000, 200000, 200000, 200000, 200000, 10500.

DRAFT AS OF AUGUST 3, 2012 SUBJECT TO CHANGE



SOCIAL SECURITY NUMBER

400001000

2012

Schedule DI 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.

1. FIRST NAME BEN M.I. LAST NAME APPLEBON
 RELATIONSHIP TO TAXPAYER SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

1. SOCIAL SECURITY NUMBER 400001001
 DATE OF BIRTH 01022005

2. FIRST NAME BETH M.I. LAST NAME APPLEBON
 RELATIONSHIP TO TAXPAYER DAUGHTER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

2. SOCIAL SECURITY NUMBER 400001002
 DATE OF BIRTH 02031996

3. FIRST NAME BECCA M.I. LAST NAME APPLEBON
 RELATIONSHIP TO TAXPAYER DAUGHTER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

3. SOCIAL SECURITY NUMBER 400001003
 DATE OF BIRTH 02031996

4. FIRST NAME BONNIE M.I. LAST NAME APPLEBON
 RELATIONSHIP TO TAXPAYER DAUGHTER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

4. SOCIAL SECURITY NUMBER 400001004
 DATE OF BIRTH 02031996

5. FIRST NAME M.I. LAST NAME
 RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

5. SOCIAL SECURITY NUMBER
 DATE OF BIRTH

6. FIRST NAME M.I. LAST NAME
 RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

6. SOCIAL SECURITY NUMBER
 DATE OF BIRTH

7. FIRST NAME M.I. LAST NAME
 RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

7. SOCIAL SECURITY NUMBER
 DATE OF BIRTH

8. FIRST NAME M.I. LAST NAME
 RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

8. SOCIAL SECURITY NUMBER
 DATE OF BIRTH

9. FIRST NAME M.I. LAST NAME
 RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

9. SOCIAL SECURITY NUMBER
 DATE OF BIRTH

10. FIRST NAME M.I. LAST NAME
 RELATIONSHIP TO TAXPAYER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

10. SOCIAL SECURITY NUMBER
 DATE OF BIRTH

DRAFT AS OF AUGUST 3, 2012 (SUBJECT TO CHANGE)



2012

Massachusetts
Department of
Revenue



Schedule E-1 Rental Real Estate and Royalty Income and (Loss)

Form 1 and Form 1 NR/PY filers must use Schedule E-1 to report income and loss from rental real estate and royalties. Separate Schedule(s) E-1 must be filed for each individual entity.

Name P APPLEBON Social Security number 400001000

Type of real estate RENTAL Street address 10 EAST ST City/town BOSTON State MA Zip 02123 0010

Check one only: Rental real estate Royalty

Income or Loss from Rental Real Estate and Royalties

Income

1 Rents received 1 1000

2 Royalties received 2

Expenses

3 Advertising 3 20

4 Auto and travel 4 30

5 Cleaning and maintenance 5 40

6 Commissions 6 50

7 Insurance 7 60

8 Legal and other professional fees 8 70

9 Management fees 9 80

10 Mortgage interest paid to banks, etc. 10 90

11 Other interest 11 100

12 Repairs 12 110

13 Supplies 13 120

14 Taxes 14 130

15 Utilities 15 140

16 Other expenses. Enclose statement 16 150

17 Add lines 3 through 16 17 1190

18 Depreciation expense or depletion 18 210

19 Total expenses. Add lines 17 and 18 19 1400

DRAFT AS OF
AUGUST 3, 2012
(SUBJECT TO CHANGE)

20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties).
See U.S. Schedule E, line 21. 20 -400

21 Deductible rental real estate (loss). Your rental real estate loss on line 20 may be limited. See U.S. Schedule E, line 22. 21 (-400)

22 Income. Enter positive amounts shown on line 20. Do not include any (losses) 22

23 Losses. Enter royalty losses from line 20 or rental real estate (losses) from line 21 23 (-400)

24 Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.) 24 -400

25 Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value? Yes No



2012

Massachusetts
Department of
Revenue



Schedule E-2 Partnership and S Corporation Income and (Loss)

Form 1 and Form 1 NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations. Separate Schedule(s) E-2 must be filed for each individual entity.

Name P APPLEBON Social Security number 400001000
 Name of entity FRED AND BARNEY PARTNERSHIP Federal Identification number 012 210 345

Check one only: S corporation Partnership

Income or Loss from Partnerships and S Corporations

1	Passive loss allowed. (Enter as positive amount.)	1	500
2	Passive income (from U.S. Schedule K-1)	2	100
3	Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)	3	300
4	Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.)	4	300
5	Non-passive income (from U.S. Schedule K-1)	5	300
6	Combine lines 2 and 5	6	400
7	Combine lines 1, 3 and 4	7	(-1000)
8	Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	- 600
9	Interest (other than from Massachusetts banks) and dividends if included in line 8	9	
10	Interest from Massachusetts banks if included in line 8	10	
11	Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.)	11	- 600
12	Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
13	Check if any amount of this investment not at risk		

DRAFT AS OF
AUGUST 3, 2012
(SUBJECT TO CHANGE)



2012

Massachusetts
Department of
Revenue



Schedule E-3 Estate, Trust, REMIC and Farm Income and (Loss)

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name P APPLEBON Social Security number 400001000

Name of entity APPLE FARMS Federal Identification number 011022034

Check one only: Estate/Trust REMIC Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	
2	Passive income (from U.S. Schedule K-1)	2	
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	
4	Other income (from U.S. Schedule K-1)	4	
5	Combine lines 2 and 4	5	
6	Combine lines 1 and 3	6	()
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.25% income. Enclose statement	11	
12	Subtotal. Combine lines 10 and 11	12	
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13	

DRAFT AS OF
AUGUST 3, 2012
(SUBJECT TO CHANGE)

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14	
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	<u>-649000</u>
----	--	----	----------------



Schedule E Reconciliation Total Supplemental Income and (Loss)

2012

Massachusetts
Department of
Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E to report income and (loss) from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICS, etc. Schedule E Reconciliation is to be used as a summary sheet only. Separate Schedule(s) E-1 (Income or Loss from Rental Real Estate and Royalties), E-2 (Partnership and S Corporation Income and Loss) and/or E-3 (Estate, Trust, REMIC and Farm Income and Loss) must be completed for each type of income reported on each schedule.

Name

P APPLEBON

Social Security number

400 001 000

Income or (Loss) from Rental Real Estate and Royalties

From Schedule E-1. Enter in each line below the total amount from each corresponding line from Schedule(s) E-1.

Income

		Total
1 Rents received	1	1000
2 Royalties received	2	

Expenses

3 Advertising	3	20
4 Auto and travel	4	30
5 Cleaning and maintenance	5	40
6 Commissions	6	50
7 Insurance	7	60
8 Legal and other professional fees	8	70
9 Management fees	9	80
10 Mortgage interest paid to banks, etc.	10	90
11 Other interest	11	100
12 Repairs	12	110
13 Supplies	13	120
14 Taxes	14	130
15 Utilities	15	140
16 Other expenses	16	150
17 Add lines 3 through 16	17	1190
18 Depreciation expense or depletion	18	210
19 Total expenses. Add lines 17 and 18	19	1400
20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties)	20	-400
21 Deductible rental real estate (loss)	21	(-400)
22 Income. Enter positive amounts shown on line 20. Do not include any (losses)	22	
23 (Losses.) Add royalty (losses) from line 20 and rental real estate (losses) from line 21	23	(-400)
24 Total rental real estate and royalty income or (loss). (Enter loss as negative amount.)	24	-400

DRAFT AS OF
AUGUST 3, 2012
(SUBJECT TO CHANGE)



400 001 000

Schedule E Reconciliation Supplemental Income and (Loss) page 2

Income or (Loss) from Partnerships and S Corporations

From Schedule E-2. Enter in each line below the total amount from each corresponding line from Schedule(s) E-2.

	Total
25 Passive loss allowed. (Enter as positive amount.)	500
26 Passive income	100
27 Non-passive loss. (Enter as positive amount.)	200
28 Section 179 expense deduction. (Enter as positive amount.)	300
29 Non-passive income	300
30 Combine lines 26 and 29	400
31 Combine lines 25, 27 and 28	(-1000)
32 Partnership and S corporation income or loss. Combine lines 30 and 31	-600
33 Interest (other than from Massachusetts banks) and dividends if included in line 32	
34 Interest from Massachusetts banks if included in line 32	
35 Total income or (loss) from partnerships and S corporations. Subtract total of lines 33 and 34 from line 32. (Enter loss as negative amount.)	-600
36 Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Income or (Loss) from Estates and Trusts

From Schedule E-3, Income or (Loss) from Estates and Trusts. Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Income or (Loss) from Estates and Trusts.

37 Passive deduction or (loss) allowed. (Enter as positive amount.)	37	
38 Passive income	38	
39 Non-passive deduction or (loss). (Enter as positive amount.)	39	
40 Non-passive other income	40	
41 Add lines 38 and 40	41	
42 Add lines 37 and 39	42	()
43 Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.)	43	
44 Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 43	44	
45 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 44 from line 43	45	
46 Interest (other than from Massachusetts banks) and dividends if included in line 45	46	
47 Adjustments to 5.25% income	47	
48 Subtotal. Combine lines 46 and 47	48	
49 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 48 from 45. (Enter loss as negative amount.)	49	

Income or (Loss) from Real Estate Mortgage Investment Conduits (REMICs)

From Schedule E-3, Income or (Loss) from Real Estate Mortgage Investment Conduits (REMICs). Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Income or (Loss) from Real Estate Mortgage Investment Conduits (REMICs).

50 Excess inclusion	50	
51 Taxable income or net (loss). (Enter loss as negative amount.)	51	
52 Income	52	
53 Combine lines 51 and 52. (Enter loss as negative amount.)	53	

Farm Income

From Schedule E-3, Farm Income. Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Farm Income.

54 Net farm rental income or (loss). (Enter loss as negative amount.)	54	-649000
---	----	---------

Summary

55 Income or (loss). Combine lines 24, 35, 49, 53 and 54. (Enter loss as negative amount.)	55	-650000
56 Massachusetts differences. Enclose statement.	56	-290000
57 Abandoned building renovation deduction	57	
58 Total income or (loss). Combine lines 55, 56 and 57. (Enter loss as negative amount.) Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9	58	-940000



2012

Massachusetts
Department of
Revenue

Schedule EC Solar and Wind Energy Credit

Name(s) as shown on Massachusetts Form 1 or 1-NR/PY: P APPE BON Social Security number(s): 400 | 001 | 000

Address of principal residence in Massachusetts (do not enter PO box): 1 YAWKEY WAY City/Town: BOSTON State: MA Zip: 021230131

Costs of renewable solar and/or wind energy source property installed in a principal Mass. residence
Note: This credit can only be taken **once** for the principal residence indicated above. Do not include repair or maintenance costs. See instructions on the back of this form.

1	Cost of renewable solar and/or wind energy property installed in your principal Massachusetts residence in 2012	1	2794
2	Enter any U.S. HUD grant or rebate for such expenditures	2	
3	Net 2012 expenditures. Subtract line 2 from line 1. Not less than "0"	3	2794
4	Enter 15% of line 3	4	419
5a	Maximum allowable credit for principal residence	5a	\$1,000
5b	Total prior years credit taken by taxpayer for this principal residence	5b	
5c	Subtract line 5b from line 5a. Not less than "0"	5c	1000
6	2012 Massachusetts Energy Credit. Enter line 4 or line 5c, whichever is less	6	419
7a	Enter 2009 unused Massachusetts Energy Credit (from 2011 Schedule EC, line 12, col. c)	7a	
7b	Enter 2010 unused Massachusetts Energy Credit (from 2011 Schedule EC, line 12, col. c)	7b	
7c	Enter 2011 unused Massachusetts Energy Credit (from 2011 Schedule EC, line 12, col. c)	7c	
8	Massachusetts Energy Credit available this year. Add lines 6, 7a, 7b and 7c.	8	419

Computation of Energy Credit allowable on return

9	Total tax from Form 1, line 28 or Form 1-NR/PY, line 32 less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any (see instructions). Not less than "0"	9	2701
10	Massachusetts Energy Credit allowable this year. Enter the smaller of line 8 or line 9 here and on Form 1, Schedule Z, or Form 1-NR/PY, Schedule Z. Not more than \$1,000. You must enclose Schedule EC 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.	10	419

Unused Massachusetts Energy Credit Carryover

11 Complete only if line 8 is more than line 9, or if you have unused credits from prior years.

Year	a. Unused credits from prior years and current year credit	b. Portion used this year	c. Unused credit available subtract col. b. from col. a	
			Amount	For
2010	(2011 Sch. EC, line 12, col. c) \$	\$	\$	2013
2011	(2011 Sch. EC, line 12, col. c) \$	\$	\$	2013-14
2012	(2012 Sch. EC, line 6) \$ 419	\$ 419	\$	2013-15
12 Totals	\$ 419	\$ 419	\$	



Schedule EOAC Economic Opportunity Area Credit

2012

Massachusetts
Department of
Revenue

Name P APPLEBON

Federal Identification or Social Security number
400001000

General Information

1 Type of business for which property is being used (check only one):

- Sole proprietorship
 Partnership
 S corporation
 Financial institution
 Insurance company
 Corporation
 Public service corporation
 Trust
 Corporation included in a combined return
 Other (specify) _____

Name and identification number of type of business indicated above FRED AND BARNEY 012 210 345

- 2 Type of return this schedule is filed with FORM-1
 3 Location of certified project BOSTON MA
 4 Date project was certified by EACC 03 01 2012

Computation of 5% Current Year Economic Opportunity Area Credit (EOAC)

5 Briefly, but accurately, describe purchases of qualifying property for the 5% EOAC. Complete details must be available upon request.	Date acquired	Life or recovery (years)	Cost (if not using cost, explain on separate sheet)
<u>PARTNERSHIP PURCHASED ABANDONED PROPERTY</u>	<u>03 01 2012</u>	<u>15</u>	<u>500</u>
DRAFT AS OF SEPTEMBER 18, 2012 (SUBJECT TO CHANGE)			
6 Total cost of property			<u>500</u>
7 U.S. basis reduction, if any			<u>400</u>
8 Total cost of property after reduction. Subtract line 7 from line 6			<u>100</u>
9 Available current-year EOAC. Multiply line 8 by .05. See instructions			<u>5</u>

Credit Allowable in Current Year

10 Total tax for determining allowable credit. Form 1, line 28; Form 1-NR/PY, line 32; or Form 2, line 41. Chapter 63 taxpayers, see instructions.	10	<u>2770</u>
11 Total of other credits. See instructions.	11	<u>483</u>
12 Subtract line 11 from line 10. Not less than "0".	12	<u>2287</u>
13 Enter 50% of line 12.	13	<u>1144</u>
14 EOAC available this year. Add line 9 and prior years unused EOAC (from 2011 Schedule EOAC, line 17, col. c)	14	<u>5</u>
15 EOAC allowable for use in current year. If line 13 is greater than or equal to line 14, enter line 14. If line 13 is less than line 14 enter line 13. Also enter this amount on Form 1, Schedule Z; Form 1-NR/PY, Schedule Z; Form 2, line 44. Corporate taxpayers, see instructions.	15	<u>5</u>



400001000

Carryover to Future Years

16 Maximum amount of credits for conversion to ten-year carryover status:

Year	a. Unused credits from prior years and current year credit	b. Portion used this year	c. Unused credit available Subtract col. b from col. a	
			Amount	For
2003	(2011 Sch. EOAC, line 17, col. c)			2013
2004	(2011 Sch. EOAC, line 17, col. c)			2013-2014
2005	(2011 Sch. EOAC, line 17, col. c)			2013-2015
2006	(2011 Sch. EOAC, line 17, col. c)			2013-2016
2007	(2011 Sch. EOAC, line 17, col. c)			2013-2017
2008	(2011 Sch. EOAC, line 17, col. c)			2013-2018
2009	(2011 Sch. EOAC, line 17, col. c)			2013-2019
2010	(2011 Sch. EOAC, line 17, col. c)			2013-2020
2011	(2011 Sch. EOAC, line 17, col. c)			2013-2021
2012	(2012 Sch. EOAC, line 9) <u>5</u>	<u>5</u>		2013-2022
17 Totals	<u>5</u>	<u>5</u>		

DRAFT AS OF
AUGUST 14, 2012
(SUBJECT TO CHANGE)



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

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBOM

400001000

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

2012

1 a. Date of birth 01/10/1951 b. Spouse's date of birth 01/11/1941 c. Family size 6

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). 7481700

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 2012, 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 2012, 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). 4e You Spouse Note: Health Safety Net is not considered insurance or minimum creditable coverage.

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) TUFTS (SUBJECT TO CHANGE)

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SUBSCRIBER NUMBER (from Form MA 1099-HC) 022012345 911411617

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY (from box 1 of Form MA 1099-HC) HARVARD

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SUBSCRIBER NUMBER (from Form MA 1099-HC) 022054321 122344589

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) PATRIOT HEALTH

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC) 022504123 2002040501

2. NAME OF SECOND PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC) BCBS RI

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC) 022023444 9777621

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 2012, 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.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

Uninsured for All or Part of 2012

6 Was your income in 2012 at or below 150% of the federal poverty level (see worksheet)? 6 Yes No

If you answer Yes, you are not subject to a penalty in 2012. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2012, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7 Complete this section only if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2012. Fill in the ovals below for the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the ovals for the months you were covered by a plan that met the MCC requirements at least 15 days or more. If, during 2012, you turned 18, you were a part-year resident or a taxpayer was deceased, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the oval(s) for the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

MONTHS COVERED BY HEALTH INSURANCE THAT MET MINIMUM CREDITABLE COVERAGE

Table with columns for months (JAN-DEC) and rows for YOU and SPOUSE. Ovals are filled for JAN, FEB, MARCH, APRIL, MAY, JUNE, JULY, AUG, SEPT, OCT, NOV, DEC.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank ovals in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2012. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8 a. RELIGIOUS EXEMPTION. Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? 8a You: Yes No Spouse: Yes No

If you answer Yes, go to line 8b. If you answer No, go to line 9. 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 8a, did you receive medical health care during the 2012 tax year? 8b You: Yes No Spouse: Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9. If you are filing a joint return and one spouse answers Yes but the other spouse answers No, see instructions.

9 CERTIFICATE OF EXEMPTION. Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the 2012 tax year? 9 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 9, go to line 10. If you are filing a joint return and one spouse answers Yes but the other spouse answers No, see instructions.

YOUR CERTIFICATE NUMBER

Empty box for certificate number

SPOUSE'S CERTIFICATE NUMBER

31102302

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.

DRAFT AS OF AUGUST 2, 2012 (SUBJECT TO CHANGE)

FIRST NAME

P

M.I.

LAST NAME

APPLEBON

SOCIAL SECURITY NUMBER

400001000

Affordability as Determined By State Guidelines

NOTE: This section will require the use of worksheets and tables. You **must** complete the worksheet(s) to determine if health insurance was affordable to you during the **2012** tax year.

- 10** Did your employer offer affordable health insurance that met the minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10? **▶ 10** You: Yes No
Spouse: Yes No

If your employer did not offer health insurance that met the minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed, fill in the **No** oval.

If you answer **No**, go to line 11. If you answer **Yes**, go to the Health Care Penalty Worksheet to calculate your penalty amount.

- 11** Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11? **▶ 11** You: Yes No
Spouse: Yes No

If you answer **No**, go to line 12. If you answer **Yes**, go to the Health Care Penalty Worksheet to calculate your penalty amount.

- 12** Were you able to purchase affordable private health insurance that met the minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12? **▶ 12** You: Yes No
Spouse: Yes No

If you answer **No**, you are not subject to a penalty. Continue completing your tax return. If you answer **Yes**, go to the Health Care Penalty Worksheet to calculate your penalty amount.

Complete Only If You Are Filing an Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in **2012** due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the oval(s) below. The appeal will be heard by the Commonwealth Health Insurance Connector Authority. By filling in the oval below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Connector Authority for purposes of deciding your appeal.

Important Information If You Are Filing An Appeal:

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty.

Once your documentation is received, it will be reviewed by the Commonwealth Health Insurance Connector Authority and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do **not** assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

YOU: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding this appeal.

SPOUSE: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding this appeal.

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



COMPLETE SCHEDULE HC-CS
TO REPORT ADDITIONAL
INSURANCE COMPANIES

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

Schedule HC-CS Health Care Information Continuation Sheet

2012

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you fill in the **Full-Year MCC** or **Part-Year MCC** oval(s) in line 3 of Schedule HC and had more than two private health insurance companies. **Note:** Your two most recent health insurance companies should be reported on Schedule HC, line(s) 4f and/or 4g. Fill out the information below, using Form MA 1099-HC, to report the information from your additional insurance companies.

PART A. YOUR HEALTH INSURANCE

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

ROJO SOCK NATIONAL CORP

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

022 024 135

SUBSCRIBER NUMBER (from Form MA 1099-HC)

01804071

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

BCBS MA

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

022 531 402

SUBSCRIBER NUMBER (from Form MA 1099-HC)

7376790024

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

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

MITSEE GROUP

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

022 420 513

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

DRAFT 6A \$30 F4

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

YMCA HEALTH

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

022 45 1300

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC)

111760412

AUGUST 3, 2012
(SUBJECT TO CHANGE)



Schedule LP

Credit for Removing or Covering Lead Paint on Residential Premises

2012

Massachusetts
Department of
Revenue

Name(s) as shown on Massachusetts Form 1, 1-NR/PY or 2

P APPLE BON

Social Security number(s)

400 | 001 | 000

a. Did this credit originate from a pass-through entity? Yes No

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

Part 1. Interim Control Deleading. Attach letter(s) of interim control.

1 a. Address(es) of Massachusetts unit(s) under an emergency lead management plan. Include unit or apartment number, if applicable	b. License number of risk assessor	c. Date of compliance or payment, whichever is later	d. Total cost of qualified interim control measures	e. Enter 50% of col. d	f. Enter the lesser of col. e or \$500
1 YAWKEY WAY BOSTON MA 021230131	7600770	06012012	2	1	1

DRAFT AS OF
AUGUST 14, 2012
(SUBJECT TO CHANGE)

2 Total amounts qualifying for interim control deleading. Add all amounts in col. f. 2 1

Part 2. Full Compliance Deleading. Attach letter(s) of compliance.

3 a. Address(es) of Massachusetts unit(s) deleading. Include unit or apartment number, if applicable	b. License number of inspector of final deleading	c. Date of compliance or payment, whichever is later	d. Total cost of qualified lead removal or covering	e. Total cost or \$1,500, whichever is less	f. Subtract from col. e any entry in Part 1, col. f or any entry from 2005 through 2011 Sch. LP, Part 1, col. f
10 EAST ST BOSTON MA 021230010	7601713	07012012	3	3	1

4 Total amounts qualifying for full compliance deleading. Add all amounts in col. f. 4 1



400 001000

Schedule LP, Lead Paint Credit page 2

Part 3. Current Year Credit

5	Total Lead Paint Credits for this year. Add lines 2 and 4	5	2
6	Enter unused credits from prior year (from 2011 Schedule LP, line 11, col. c)	6	13
7	Massachusetts Lead Paint Credit available this year. Add lines 5 and 6	7	15
8	Total tax from return (Form 1, line 28; Form 1-NR/PY, line 32; or Form 2) less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any. Not less than "0". See instructions	8	2770
9	Massachusetts Lead Paint Credit allowable this year (smaller of lines 7 or 8). Enter here and on Form 1, Schedule Z; or Form 2. You must enclose Schedule LP 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	9	15

Part 4. Unused Lead Paint Carryover

10 Complete only if line 7 is greater than line 8, or if you have unused credits from prior years.

Year	a. Unused credits from prior years and current year credit	b. Portion used this year	c. Unused credit available Subtract col. b from col. a	
			Amount	For
2006	(2011 Sch. LP, line 11, col. c) \$	\$	\$	2013
2007	(2011 Sch. LP, line 11, col. c) \$	\$	\$	2013-2014
2008	(2011 Sch. LP, line 11, col. c) \$	\$	\$	2013-2015
2009	(2011 Sch. LP, line 11, col. c) \$	\$	\$	2013-2016
2010	(2011 Sch. LP, line 11, col. c) \$	\$	\$	2013-2017
2011	(2011 Sch. LP, line 11, col. c) \$ 13	\$ 13	\$	2013-2018
2012	(2012 Sch. LP, line 5) \$ 2	\$ 2	\$	2013-2019
11	Totals \$ 15	\$ 15	\$	

General Information

What Is the Lead Paint Credit?

The Lead Paint Credit is a credit provided for covering or removing materials on residential premises in Massachusetts that have been established as containing dangerously high levels of lead. The credit for each residence is equal to the cost of the deleading expenses, or \$1,500, whichever is less. In addition, a credit for interim controls — abatement measures taken pending complete deleading — is allowed for up to \$500 per residence. This \$500 amount applies toward the \$1,500 limit.

What Kinds of Properties Qualify for the Lead Paint Credit?

Only "residential premises" qualify for the lead paint removal credit. Among the residential premises that qualify for the credit are:

- single family homes;
- individual units in an apartment building;
- condominium units; or
- individual units in multi-family homes.

Which Taxpayers Are Qualified to Take the Credit?

The credit may only be claimed by the owner of a residential premise.

What If My Lead Paint Credit Originated from a Pass-Through Entity?

If this credit originated from a pass-through entity, for example, a partnership, you must enter the name and identification number of that pass-through entity and begin completing this schedule at Part 3, line 5.

DRAFT AS OF AUGUST 14, 2012 (SUBJECT TO CHANGE)

What Type of Work Is Covered by the Credit?

A tax credit is only given for work done actually deleading the contaminated areas. Deleading refers to the removal or covering of paint, plaster or other materials that could be readily accessible to children under the age of six. Only costs that are incurred for legally required deleading qualify for the tax credit.

What Are Interim Control Measures?

Interim control measures are deleading activities undertaken to address urgent lead hazards pursuant to an emergency lead management plan pending the issuance of a Letter of Compliance.

What Steps Must Be Taken to Claim the Credit?

To claim the Lead Paint Credit, the following steps must be completed:

- The residential unit must be inspected by an inspector (for purposes of full compliance) or by a risk assessor (for purposes of interim control) licensed by the Department of Public Health (Childhood Lead Poisoning Prevention Program) who establishes the presence of dangerous levels of lead.
- The contaminated areas must be deleading or interim control measures instituted by a licensed deleader or authorized person.
- The property must be reinspected by a licensed risk assessor who issues a Letter of Interim Control or by a licensed inspector who issues a Letter of Compliance.



Schedule SC
Septic Credit
Credit for Repairing or Replacing
a Failed Cesspool or Septic System

2012

Massachusetts
Department of
Revenue

Name(s) as shown on Massachusetts Forms 1, 1-NR/PY: P APPLEBON Social Security number(s): 400 001 000

Address of principal residence with a failed system (must be in Massachusetts; do not enter PO box):
1 YAWKEY WAY

City/Town: BOSTON MA 02123 0131 State: _____ Zip: _____

Part 1. General Information

- 1a** Date certificate of compliance or verification letter issued: 0610112012 Retain a copy of Certificate of Compliance or verification letter.
- 1b** Name of approving authority: BOSTON
- 2** If you were the sole owner of the property, enter 100%; otherwise enter the percentage of the total actual costs that you paid: 100%. Also, list names, addresses and percentage of ownership of any co-owners of the above property. If a condominium, list legal name of the condominium association and total number of owners: _____
- 3** If you received a subsidized loan from the Commonwealth, or a betterment issued by a municipality to complete repairs or replacement of a qualified cesspool or septic system, complete the following (you must also complete Part 5):
- 3a** Subsidized loan issued under homeowner septic repair program
 Name of participating lender: BANK OF BOSTON
 Amount of loan: \$ 100
 Loan term (in months): 12
 Interest rate (must be either 0%, 3% or 5%): 3 %
- 3b** Loan issued by municipality and assessed as a betterment (see instructions) to your property tax bill
 Name of municipality: BOSTON
 Amount of betterment: \$ 50
 Number of years to repay betterment: 7
 Interest rate: 4 %

DRAFT AS OF
 AUGUST 14, 2012
 (SUBJECT TO CHANGE)

Part 2. Computation of Credit. Complete Part 2 only if Certificate of Compliance or verification letter was issued in **2012**.

4a Briefly describe the nature of expenditures made to comply with Title 5 or to connect to a municipal sewer system pursuant to a federal court order, Administrative Consent Order, state court order, consent decree or similar mandate. Complete details must be available upon request. Also include any actual costs incurred in 1995 through **2011**.

	b Date paid	c Actual cost
SAND	5/20/2012	20
PIPE	5/20/2012	40

5 Total actual costs to repair or replace a failed cesspool or septic system or to connect to a municipal sewer system. Add all amounts in line 4, col. c	5	60
6 Maximum amount available for computation of the credit. Enter the smaller of line 5 or \$15,000.	6	60
7 Amount of actual costs available for the credit. Multiply line 6 by .40 (40%)	7	24



400 001 000

Schedule SC, Septic Credit page 2

Part 3. Current Year Credit

8	Maximum Septic Credit available this year. If Certificate of Compliance or verification letter was issued in 2012, enter the smaller of line 7 or \$1,500. If claiming a carryover credit, enter the smaller of 2011 Schedule SC, line 15, col. C or \$1,500.	8	24
9	Adjusted Septic Credit. Multiply line 8 by the percentage in line 2. Enter the result in line 9.	9	24
10	Interest subsidy received, if any (from Part 5, line 36)	10	
11	Adjusted Septic Credit available for 2012. Subtract line 10 from line 9	11	24
12	Total tax from Form 1, line 28 or Form 1-NR/PY, line 32 less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any. Not less than "0". See instructions	12	2306
13	Massachusetts Septic Credit allowable this year. Enter the smaller of line 11 or line 12 here and on Form 1, Schedule Z or Form 1-NR/PY, Schedule Z. You must enclose Schedule SC 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.	13	24

Part 4. Unused Septic Credit Carryover

Complete only if line 7 is more than line 13, or if you have unused credits from prior years.

Year Certificate of Compliance was issued	a. Total credit available	b. Portion used this year (2012 Sch. SC, line 13)	c. Unused credit available Subtract col. b. from col. a	
			Amount	For
14 2008	(2011 Sch. SC, line 15, col. c) \$	\$	\$	2013
2009	(2011 Sch. SC, line 15, col. c) \$	\$	\$	2013-2014
2010	(2011 Sch. SC, line 15, col. c) \$	\$	\$	2013-2015
2011	(2011 Sch. SC, line 15, col. c) \$	\$	\$	2013-2016
2012	(2012 Schedule SC, line 7) \$ 24	\$ 24	\$	2013-2017
15 Totals	\$ 24	\$ 24	\$	

DRAFT AS OF AUGUST 14, 2012 (SUBJECT TO CHANGE)

Part 5. Computation of Interest Subsidy

If Certificate of Compliance or verification letter was issued in 2012, complete all applicable lines. If claiming a carryover credit, only complete lines 31 through 36.

16	Total amount of loan or betterment outstanding during 2007	16	
17	Number of days the loan or betterment was issued during 2007	17	
18	Amount in line 16 x (number of days in line 17 ÷ 365) x 9%	18	
19	Total amount of loan or betterment outstanding during 2008	19	
20	Number of days the loan or betterment was issued during 2008	20	
21	Amount in line 19 x (number of days in line 20 ÷ 365) x 7%	21	
22	Total amount of loan or betterment outstanding during 2009	22	
23	Number of days the loan or betterment was issued for during 2009	23	
24	Amount in line 22 x (number of days in line 23 ÷ 365) x 5.25%	24	
25	Total amount of loan or betterment outstanding during 2010	25	
26	Number of days the loan or betterment was issued for during 2010	26	
27	Amount in line 25 x (number of days in line 26 ÷ 365) x 5%	27	
28	Total amount of loan or betterment outstanding during 2011	28	
29	Number of days the loan or betterment was issued for during 2011	29	
30	Amount in line 28 x (number of days in line 29 ÷ 365) x 4.5%	30	
31	Total amount of loan or betterment outstanding during 2012	31	150
32	Number of days the loan or betterment was issued for during 2012	32	204
33	Amount in line 31 x (number of days in line 32 ÷ 365) x 4%	33	3
34	Total interest at market rate. Add lines 18, 21, 24, 27, 30 and 33.	34	3
35	Total interest actually paid on the loan or betterment. If Certificate of Compliance or verification letter was issued in 2012, enter the total interest paid during all periods listed above. If claiming a carryover credit only, enter the amount of interest paid in 2012.	35	3
36	Amount of interest subsidy. Subtract line 35 from line 34. Enter result here and in Part 3, line 10.	36	



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

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.

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

2012

Table with 5 rows for Schedule X Other Income. Columns include line number, description, and amount. Amounts: 16700, 00, 3300, 80000, 100000.

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

Table with 17 rows for Schedule Y Other Deductions. Columns include line number, description, and amount. Amounts: 500, 600, 16600, 900, 4400, 1300, 00, 00, 700, 800, 2200, 00, 8000, 900, 2300, 2700, 41900.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

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.

2012

PART 1. CREDITS

- 1 Lead Paint (you must enclose Schedule LP). Not less than "0" ▶ 1
 - 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"
Economic Development Incentive Program Certificate number ▶ 2
- 3 Septic (you must enclose Schedule SC). Not less than "0" ▶ 3
- 4 Brownfields. Not less than "0"
Certificate number ▶ 4
- 5 Low-Income Housing. Not less than "0"
Building identification number ▶ 5
- 6 Historic Rehabilitation. Not less than "0"
Certificate number ▶ 6
- 7 Film Incentive. Not less than "0"
Certificate number ▶ 7
- 8 Medical Device. Not less than "0"
Certificate number ▶ 8
- 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

(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
 - Enter two-letter state or jurisdictional postal code. ... ▶ ▶ ▶
- 11 Solar and wind energy (you must enclose Schedule EC). Not less than "0" ▶ 11

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
- 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

Schedule RF Other Refundable Credits

- 1 Refundable film credit (you must enclose Schedule RFC). Not less than "0" ▶ 1
- 2 Refundable dairy credit (see instructions)
Not less than "0". Certificate number ▶ 2
- 3 Refundable conservation land tax credit
Not less than "0". Certificate number ▶ 3
- 4 Total refundable credits. Add lines 1 through 3. Not less than "0". Enter result here and on Form 1, line 42 or Form 1-NR/PY, line 47 ▶ 4