

Test #2



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return 2013

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 CITY/TOWN/POST OFFICE/FOREIGN COUNTRY BOSTON STATE MA ZIP + 4 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
 Fill in if name/address has changed since 2012
 Fill in if noncustodial parent
 Fill in if filing Schedule TDS (see instructions)

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)

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 2014: 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 2. Adoption 60500 1 + 2 = 2e 130000
 From U.S. Schedule A, line 4 See instructions

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 - b. 20000 a - b = 5 1700
 Massachusetts bank interest Exemption amount
 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 F) 6 1000000000

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

8 a. Unemployment compensation. See instructions 8a 160000
 b. Massachusetts state lottery winnings 8b 923000

9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") 9 1000000

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.

Signature Joe Smith Date 2/12/14 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 2/12/14 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

2013 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, 2013, 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. ▶ **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 2013: a. ▶ **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. ▶ 22 **261000**
- 23** **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B):
a. ▶ **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 ▶ ▶ 24 **10500**
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 **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) ▶ 27 **277000**
- 28** **TOTAL INCOME TAX.** Add lines 22 through 26 28 **228200**
- CREDITS**
- 29** Limited Income Credit (from worksheet) ▶ 29 **00**
- 30** Other credits from Schedule Z, line 14 (**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

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

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 ▶ 32c	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
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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, PWH-WA, LOA and certain 1099s, if applicable) ▶ 36 206500

37 2012 overpayment applied to your 2013 estimated tax (from 2012 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2012 refund) ▶ 37 7000

38 2013 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
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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 2014 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/payonline, 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 line 47, if applicable:

Interest ▶	00	Penalty ▶	00	M-2210 amount ▶	00
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▶ Exception. Enclose Form M-2210



SOCIAL SECURITY NUMBER

400001000

2013

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: 01022006

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: 02031997

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: 02031997

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: 02031997

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

5. SOCIAL SECURITY NUMBER: [REDACTED]
 DATE OF BIRTH: [REDACTED]

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

6. SOCIAL SECURITY NUMBER: [REDACTED]
 DATE OF BIRTH: [REDACTED]

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

7. SOCIAL SECURITY NUMBER: [REDACTED]
 DATE OF BIRTH: [REDACTED]

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

8. SOCIAL SECURITY NUMBER: [REDACTED]
 DATE OF BIRTH: [REDACTED]

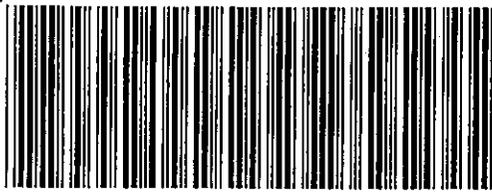
9. FIRST NAME: [REDACTED] M.I. LAST NAME: [REDACTED]
 RELATIONSHIP TO TAXPAYER: [REDACTED] IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

9. SOCIAL SECURITY NUMBER: [REDACTED]
 DATE OF BIRTH: [REDACTED]

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

10. SOCIAL SECURITY NUMBER: [REDACTED]
 DATE OF BIRTH: [REDACTED]

SEPTEMBER 13, 2013



2013 Schedule INC XXXXXXXXXXXXXXXX

AREA RESERVED FOR 2-D BARCODE

PEACHES

APPLEBON

400001000

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 9999911	785	4600	1400		W2
99 9999312	1280	5400		1581	W2
99 9999333		300			1099R
99 9999333		160			1099R
99 9999333		923			1099R
99 9999333		217			1099R
99 9999333		1285			1099R
99 9999333		28			1099R

TOTALS	2065	12913	1400	1581	
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XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



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

2013

FIRST NAME PEACHES M.I. LAST NAME APPLEBON

BUSINESS NAME DANCE N PITCH

MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE DANCE AND PITCHING INSTRUCTOR

ADDRESS 2 YAWKEY WAY

CITY/TOWN/POST OFFICE BOSTON STATE MA ZIP + 4 02123 0131

SOCIAL SECURITY NUMBER OF PROPRIETOR 400001100

EMPLOYER IDENTIFICATION NUMBER (if any) 404268172

PRINCIPAL BUSINESS CODE (from: U.S. Schedule C) 611000

NUMBER OF EMPLOYEES 2

Accounting Method: Cash Accrual
 Other (specify) _____

Did you materially participate in the operation of this business during 2013? (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 2013? 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:

1	a. Gross receipts or sales	<u>300001600</u>		<input type="checkbox"/>	
	b. Returns and allowances	<u>1600</u>	a - b = 1		<u>300000000</u>
2	Cost of goods sold and/or operations (Schedule C-1, line 8)			<input type="checkbox"/>	<u>100000000</u>
3	Gross profit. Subtract line 2 from line 1	<u>DRAFT AS OF</u>		<input type="checkbox"/>	<u>200000000</u>
4	Other income. Do not include interest income (other than from Mass. banks) and dividends			<input type="checkbox"/>	<u>500000000</u>
5	Total income. Add line 3 and line 4			<input type="checkbox"/>	<u>700000000</u>
6	Advertising			<input type="checkbox"/>	<u>6000</u>
7	Bad debts from sales or services			<input type="checkbox"/>	<u>70000</u>
8	Car and truck expenses			<input type="checkbox"/>	<u>16932000</u>
9	Commissions and fees			<input type="checkbox"/>	<u>4000</u>
10	Depletion			<input type="checkbox"/>	<u>78000</u>
11	Depreciation and Section 179 deduction			<input type="checkbox"/>	<u>10000</u>
12	Employee benefit programs (other than in line 17)			<input type="checkbox"/>	<u>900000000</u>
13	Insurance (other than health)			<input type="checkbox"/>	<u>30000</u>
14	Interest:				
	a. mortgage interest paid to financial institutions	<u>9270000</u>			
	b. other interest	<u>2000000</u>	a + b = 14		<u>9470000</u>
15	Legal and professional services			<input type="checkbox"/>	<u>99900</u>
16	Office expense			<input type="checkbox"/>	<u>300100</u>
17	Pension and profit-sharing plans			<input type="checkbox"/>	<u>8000000</u>

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



SOCIAL SECURITY NUMBER

400001000

18	Rent or lease:			
	a. vehicles, machinery and equipment	9000		
	b. other business property	5500	a + b = 18	14500
19	Repairs and maintenance			985500
20	Supplies (not included on Schedule C-1)			20000000
21	Taxes and licenses			4000000
22	Travel			30000000
23	a. Total meals and entertainment	15000000		
	b. Enter 50% of 23a subject to limitations	7500000	a - b = 23	7500000
24	Utilities			12000000
25	Wages (before U.S. jobs credit)			4000000
26	Other expenses			1000000
27	Total expenses. Add lines 6 through 26			20000000
28	Tentative profit or loss. Subtract line 27 from line 5			50000000
29	Expenses for business use of your home			30100000
30	Abandoned Building Renovation Deduction			9900000
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			10000000
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> If "yes," enter amount here and in Mass. Sch. B, line 3.			00
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.

DRAFT AS OF NOVEMBER 18, 2013

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)			10000
2	a. Purchases	30009000		
	b. Items withdrawn for personal use	9000	a - b = 2	30000000
3	Cost of labor (do not include salary paid to yourself)			19999000
4	Materials and supplies			2000000
5	Other costs (enclose statement)			39800000
6	Add lines 1 through 5			90000000
7	Inventory at end of year			80000000
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2.			10000000



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

2013

**Massachusetts
Department of
Revenue**

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 40000 1000	
Type of real estate RENTAL	Street address 10 EAST ST	City/town BOSTON	State MA	Zip 021230010

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

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



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

2013
**Massachusetts
Department of
Revenue**

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 40000 1000
 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	200
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		

SEPTEMBER 18, 2013

MASSACHUSETTS DEPARTMENT OF REVENUE



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

2013
**Massachusetts
Department of
Revenue**

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	

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	-649000
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Schedule E Reconciliation Total Supplemental Income and (Loss)

2013
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 40 000 1000

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



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.)	300
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.)	
38	Passive income	
39	Non-passive deduction or (loss). (Enter as positive amount.)	
40	Non-passive other income	
41	Add lines 38 and 40	
42	Add lines 37 and 39	
43	Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.)	
44	Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 43	
45	Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 44 from line 43	
46	Interest (other than from Massachusetts banks) and dividends if included in line 45	
47	Adjustments to 5.25% income	
48	Subtotal. Combine lines 46 and 47	
49	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 48 from 45. (Enter loss as negative amount.)	

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

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.)	-649 000
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Summary

55	Income or (loss). Combine lines 24, 35, 49, 53 and 54. (Enter loss as negative amount.)	-650 000
56	Massachusetts differences. Enclose statement	-290 000
57	Abandoned building renovation deduction	
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	-940 000



FIRST NAME

M.I. LAST NAME

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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.

2013

Table with 2 columns: Description and Amount. Rows include Alimony received (16700), Taxable IRA/Keogh and Roth IRA conversion distributions (00), Other gambling winnings (3300), Fees and other 5.25% income (80000), Total other 5.25% income (100000).

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

Table with 2 columns: Description and Amount. Rows include Allowable employee business expenses (500), Penalty on early savings withdrawal (600), Alimony paid (16600), Amounts excludible under MGL Ch. 41, sec. 111F (900), Moving expenses (4400), Medical savings account deduction (1300), Self-employed health insurance deduction (00), Health savings accounts deduction (00), Certain qualified deductions from U.S. Form 1040 (700), Student loan interest deduction (800), College Tuition Deduction (2200), Undergraduate student loan interest deduction (00), Deductible amount of qualified contributory pension income (8000), Claim of right deduction (900), Commuter deduction (2300), Human organ donation deduction (2700), Total other deductions (41900).



FIRST NAME

M.I. LAST NAME

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Schedule B Interest, Dividends and Certain Capital Gains and Losses

2013

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 5.25% 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
			▽ If showing a loss, mark an X in box at left
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 2012 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

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



SOCIAL SECURITY NUMBER

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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 2014. 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	3700
25	Long-term losses applied against short-term gain. See instructions	25	00
26	Subtotal. Subtract line 25 from line 24	26	3700
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	3700
PART 3. ADJUSTED GROSS INTEREST, DIVIDENDS, SHORT-TERM CAPITAL GAINS AND LONG-TERM GAINS ON COLLECTIBLES			
29	Enter the amount from line 9	29	131300
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	131300
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	131300
34	Enter the amount from line 28	34	3700
PART 4. TAXABLE INTEREST, DIVIDENDS AND CERTAIN CAPITAL GAINS			
35	Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34	35	135000
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	135000
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	131300
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	3700
40	Available short-term losses for carryover in 2014. Enter amount from line 23. If line 23 was not completed, enter "0"	40	00



FIRST NAME

M.I. LAST NAME

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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

2013

LONG-TERM CAPITAL GAINS AND LOSSES, EXCLUDING COLLECTIBLES

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

Table with 3 columns: Line number, Description, and Amount. Includes rows for U.S. Schedule D entries, Massachusetts gains, carryover losses, and taxable gains.



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

FIRST NAME

MI LAST NAME

SOCIAL SECURITY NUMBER

P

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4 0 0 0 0 1 0 0 0

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

2013

1 a. Date of birth ▶ 01101952 b. Spouse's date of birth ▶ 01111942 c. Family size ▶ 6 (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 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, 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 2013, 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 2013, 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 or Commonwealth Care, 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 or Commonwealth Care. 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)

JUFTS

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 or Commonwealth Care, 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 2013, 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

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Uninsured for All or Part of 2013

6 Was your income in 2013 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 2013. 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 2013, 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 2013. 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 2013, 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

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
YOU:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
SPOUSE:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					

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 2013. 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 2013 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 2013 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

SPOUSE'S CERTIFICATE NUMBER

33320139

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME P	M.I.	LAST NAME APPLEBON	SOCIAL SECURITY NUMBER 400001000
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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 2013 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 2013 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

2013

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)

022024135

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)

022531402

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)

022420513

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

DRAFT 6/13/14

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)

022451300

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

111760912



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

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You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2014 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.

2013

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

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

1 YAWKEY WAY

BOSTON

MA 02123 0131

- 1 Living quarters status during 2013: 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, 2013. If over \$700,000, you do not qualify for this credit. See instructions 2 7000000 0

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 9 6830000
You do not qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$55,000; or you are filing as "Head of household," and line 9 is greater than \$69,000; or you are filing as "Married filing jointly," and line 9 is greater than \$82,000.

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 2013 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 2013. 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 \$1,030 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 2013: 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 \$1,030 here and on Form 1, line 41 or Form 1-NR/PY, line 46. 21 00

Schedule CB Worksheets

Schedule CB, Line 3 — Massachusetts Income Worksheet

Part 1. Complete only if you only have 5.25% income reported on Form 1, line 10 or Form 1-NR/PY, line 12 or partnership, trust or S corporation income not reported on Form 1 or Form 1-NR/PY. Otherwise, enter "0" on line 6 and go to Part 2.

1. Enter your total 5.25% income from Form 1, line 10 or Form 1-NR/PY, line 12. Not less than "0"
2. Enter the total of Schedule Y, lines 1 through 10
3. Subtract line 2 from line 1. Not less than "0"
4. Enter total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b or Form 1-NR/PY, line 7a or line 7b
5. Enter any income from a partnership, trust or S corporation not reported on Form 1 or Form 1-NR/PY

Note: If Form 1, line 10 or Form 1-NR/PY, line 12 is a loss, do not complete line 4 above. Instead, combine Form 1, line 10 or Form 1-NR/PY, line 12 with the smaller amount of total Massachusetts bank interest or the interest exemption amount. Enter the result in line 4 above, unless the result is a loss. If the result is a loss, enter "0."

6. Add lines 3 through 5

Part 2. Complete only if you have interest income (including tax-exempt interest) other than from Massachusetts banks, dividend income, short-term capital gains, long-term gains on collectibles and installment sales. Otherwise, enter "0" on line 11 and go to Part 3.

7. Enter the amount from Schedule B, line 9. If there is no entry in Schedule B, line 9, enter the amount from Form 1, line 20 or Form 1-NR/PY, line 24
8. Enter the amount from Schedule B, line 6
9. Add lines 7 and 8
10. Enter the amount from Schedule B, line 15
11. Add lines 9 and 10

Note: If you moved during the year you may have to complete separate computations for each residence that would qualify for the credit. On Schedule CB you should complete separate computations for each residence for lines 10 through 14 and/or line 18. The income threshold (line 15 or 19) should be subtracted from the total of these computations to determine if you qualify for the credit.

Part 3. Complete only if you have long-term capital gains or capital gain distributions. Otherwise, enter "0" on line 18 and go to Part 4.

12. Enter any gains (not including any losses) included in U.S. Schedule D, line 8, col. h
13. Enter any gains (not including any losses) included in U.S. Schedule D, line 9, col. h
14. Enter any gains (not including any losses) included in U.S. Schedule D, line 10, col. h
15. Enter any gains (not including any losses) included in U.S. Schedule D, line 11, col. h
16. Enter any gains (not including any losses) included in U.S. Schedule D, line 12, col. h
17. Enter any gains included in U.S. Schedule D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or 1040A, line 10
18. Add lines 12 through 17

Part 4. Massachusetts adjusted gross income.

19. Part-year residents, enter any income earned while a nonresident not included in lines 1 through 18 above. Not less than "0"
20. Add lines 6, 11, 18 and 19. Enter the result here and on Schedule CB, line 3

* Add back any Abandoned Building Renovation deduction claimed on Schedule(s) C and/or E.

Schedule CB, Line 11 — Adjustments to Real Estate Taxes Paid Worksheet

1. Enter the amount of any real estate tax abatement, including senior work program, or exemption received in 2013. Do not exclude amounts if they were already reflected on your tax bill and you did not pay them
2. Enter any interest amount paid due to late real estate tax payments in 2013
3. Enter the amount of any betterment or special assessment paid in 2013
4. Add lines 1 through 3. Enter result here and on Schedule CB, line 11



2013

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 Zip MA 02123 0131

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 2013	1	2794
2	Enter any U.S. HUD grant or rebate for such expenditures	2	
3	Net 2013 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	2013 Massachusetts Energy Credit. Enter line 4 or line 5c, whichever is less	6	419
7a	Enter 2010 unused Massachusetts Energy Credit (from 2012 Schedule EC, line 12, col. c)	7a	
7b	Enter 2011 unused Massachusetts Energy Credit (from 2012 Schedule EC, line 12, col. c)	7b	
7c	Enter 2012 unused Massachusetts Energy Credit (from 2012 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
2011	(2012 Sch. EC, line 12, col. c) \$	\$	\$	2014
2012	(2012 Sch. EC, line 12, col. c) \$	\$	\$	2014-15
2013	(2013 Sch. EC, line 6) \$ 419	\$ 419	\$	2014-16
12	Totals \$ 419	\$ 419	\$	



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
2004	(2012 Sch. EOAC, line 17, col. c)			2014
2005	(2012 Sch. EOAC, line 17, col. c)			2014-2015
2006	(2012 Sch. EOAC, line 17, col. c)			2014-2016
2007	(2012 Sch. EOAC, line 17, col. c)			2014-2017
2008	(2012 Sch. EOAC, line 17, col. c)			2014-2018
2009	(2012 Sch. EOAC, line 17, col. c)			2014-2019
2010	(2012 Sch. EOAC, line 17, col. c)			2014-2020
2011	(2012 Sch. EOAC, line 17, col. c)			2014-2021
2012	(2012 Sch. EOAC, line 17, col. c)			2014-2022
2013	(2013 Sch. EOAC, line 9) <u>5</u>	<u>5</u>		2014-2023
17 Totals	<u>5</u>	<u>5</u>		

DRAFT AS OF
OCTOBER 2, 2013
(SUBJECT TO CHANGE)



400 001 000

Schedule LP, Lead Paint Credit page 2

Part 3. Current Year Credit

Table with 2 columns: Line number and Amount. Rows 5-9 with values: 5 (2), 6 (13), 7 (15), 8 (2770), 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.

Table with 4 columns: Year, a. Unused credits from prior years and current year credit, b. Portion used this year, c. Unused credit available. Rows for years 2007-2013 and a Totals row.

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.

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.

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.

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**

**2013
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: 06 101 12013. 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 **DRAFT AS OF**
 Amount of betterment: \$ 50
 Number of years to repay betterment: OCTOBER 2, 2015
 Interest rate: 4 %

Part 2. Computation of Credit. Complete Part 2 only if Certificate of Compliance or verification letter was issued in 2013.

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 2012.

	b Date paid	c Actual cost
<u>SAND</u>	<u>05/20/2013</u>	<u>20</u>
<u>PIPE</u>	<u>05/30/2013</u>	<u>40</u>

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	<u>60</u>
6 Maximum amount available for computation of the credit. Enter the smaller of line 5 or \$15,000.	6	<u>60</u>
7 Amount of actual costs available for the credit. Multiply line 6 by .40 (40%)	7	<u>24</u>



400001000

Schedule SC, Septic Credit page 2

Part 3. Current Year Credit

Table with 2 columns: Description and Amount. Rows include Maximum Septic Credit available (24), Adjusted Septic Credit (24), Interest subsidy received, Adjusted Septic Credit available for 2013 (24), Total tax from Form 1 (2306), and Massachusetts Septic Credit allowable (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.

Table with 4 columns: Year Certificate of Compliance was issued, a. Total credit available, b. Portion used this year (2013), and c. Unused credit available. Rows include years 2009-2013 and a Totals row.

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Part 5. Computation of Interest Subsidy

If Certificate of Compliance or verification letter was issued in 2013, complete all applicable lines. If claiming a carryover credit, only complete lines 31 through 36.

Table with 2 columns: Description and Amount. Rows include Total amount of loan or betterment outstanding during 2008-2013, Number of days the loan or betterment was issued, and Total interest actually paid on the loan or betterment (3).



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.

2013

PART 1. CREDITS

- 1 Lead Paint (you must enclose Schedule LP). Not less than "0" ▶ 1 1500
 - a. Total number of units in line(s) 1a and 3a of Schedule LP ▶ 1a 2
- 2 Economic Opportunity Area (you must enclose Schedule EOAC). Not less than "0"
Economic Development Incentive Program
Certificate number ▶ 1474E13004 ▶ 2 600
- 3 Septic (you must enclose Schedule SC). Not less than "0" ▶ 3 2400
- 4 Brownfields. Not less than "0"
Certificate number ▶ 2023B00017 ▶ 4 100
- 5 Low-Income Housing. Not less than "0"
Building identification number ▶ MA2013421 ▶ 5 300
- 6 Historic Rehabilitation. Not less than "0"
Certificate number ▶ HRC233A ▶ 6 400
- 7 Film Incentive. Not less than "0"
Certificate number ▶ 2023F00016 ▶ 7 200
- 8 Medical Device. Not less than "0"
Certificate number ▶ 2023M00016 ▶ 8 500
- 9 Employer Wellness Program credit
Certificate number ▶ 31234W0003 ▶ 9 700
- 10 Add lines 1 through 9. 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 11 through 13, if applicable. Full-year residents, also complete lines 11 through 14 10 6700

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

- 11 Income tax paid to another state or jurisdiction (from worksheet). Not less than "0" ▶ 11 200
Enter two-letter state or jurisdictional postal code. ... ▶ NY ▶
- 12 Solar and wind energy (you must enclose Schedule EC). Not less than "0" ▶ 12 41900

PART 3. TOTALS

- 13 Add lines 11 and 12. Not less than "0". Part-year residents, enter the result here and on Form 1-NR/PY, line 35 13 42100
- 14 Full-year residents only. Add lines 10 and 13. Not less than "0". Enter the result here and on Form 1, line 30 14 48800

Schedule RF Other Refundable Credits

- 1 Refundable film credit (you must enclose Schedule RFC). Not less than "0" ▶ 1 00
- 2 Refundable dairy credit (see instructions)
Not less than "0". Certificate number ▶ E1434 ▶ 2 15000
- 3 Refundable conservation land tax credit
Not less than "0". Certificate number ▶ 2104L91230 ▶ 3 5000
- 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 20000