Test #2

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO MASS.GOV/DOR FOR MORE INFORMATION.

Form 1 Massachusetts Resident Income Tax Return 2015

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER
P		APPLEBON	400001000
SPOUSE'S FIRST NAME	**M.I.**	**LAST NAME**	**2. SPOUSE'S SOCIAL SECURITY NUMBER**
OR EST OF PE		APPLEBON	400001100

ADDRESS	CITY/TOWN/POST OFFICE/FOREIGN COUNTRY	STATE	ZIP + 4
1 YAWKEY WAY APT 1	BOSTON	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
► ● Fill in if **name/address has changed** since 2014

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

Federal adjusted gross income (**required** information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions ..... ► X 748170 0

1 FILING STATUS ► ○ Single
(select one only) ● Married filing joint return (both must sign return) ► ○ Fill in if noncustodial parent
► ○ Fill in if filing Schedule TDS (see instructions)
○ 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.) **You must enclose Schedule DI.** Enter number ► 4 × $1,000 = 2b — 400000

c. Age 65 or over before 2016: ○ You ● Spouse Enter number ► 1 × $ 700 = 2c — 70000

d. Blindness: ○ You ● Spouse Enter number ► 1 × $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 — 170000

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ..... ► 3 — 100000

4 Taxable pensions and annuities (see instructions) ..... ► 4 — 3000

5 a. ► 21700 (Massachusetts bank interest) – b. ► 20000 (Exemption amount. If married filing jointly, enter $200; otherwise, enter $100) a – b (not less than 0) = 5 — 1700
▼ If showing a loss, mark an X in box at left

6 Business/profession or farm income/loss (**enclose** Massachusetts Sch. C or U.S. Sch. F) ..... ► 6 — X 1000000

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, **see instructions** ..... ► 7 — X 940000

8 a. Unemployment compensation. **See instructions** ..... ► 8a — 1600

b. Massachusetts state lottery winnings ..... ► 8b — 9230

9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (**enclose** Schedule X; not less than "0") ..... ► 9 — 10000

10 **TOTAL 5.15% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) 10 — X 724000

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature	Date	Print paid preparer's name	Preparer's SSN or PTIN ►
P Applebon	2/2/16	Joe Smith	410 001 000
Spouse's signature (if filing jointly)	**Date**	**Paid preparer's phone**	**Paid preparer's EIN ►**
	/ /	(617) 100 9999	321 459 876

May DOR discuss this return with the preparer? ► ● Yes ► Paid preparer's signature: Joe Smith — Date: 2/2/16 ● Fill in if self-employed
I do not want my preparer to file my return electronically ► ●

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

SOCIAL SECURITY NUMBER 400001000

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 1400 00

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ► 11b 1581 00

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, 2015, 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 3600 00

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

Total rent paid in 2015: a. ► 00 ÷ 2 = ► 14 00

15 Other deductions from Schedule Y, line 18 (**enclose** Schedule Y) ► 15 4190 00

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15 ► 16 7000 00

17 **5.15% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17 6540 00 00

18 Total exemption amount (from line 2, item f) 18 1700 00 00

19 **5.15% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0."** If line 17 is less than line 18, see instructions 19 4840 00 00

20 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0"** (**enclose** Schedule B) ► 20 1313 00

21 **TOTAL TAXABLE 5.15% INCOME.** Add lines 19 and 20 21 4971 3 00

22 **TAX ON 5.15% INCOME** (from tax table). If line 21 is more than $24,000, multiply by .0515. **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 2560 00

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

a. ► 37 00 × .12 = 23 4 00

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 ► ◯ ► 24 103 00

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

25 Credit recapture amount (**enclose** Schedule H-2). See instructions. ► ◯ BC ◯ EOA ◯ LIH ◯ HR ► 25 72 00

26 Additional tax on installment sale (see instructions) ► 26 31 00

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

28 **TOTAL INCOME TAX.** Add lines 22 through 26 28 2770 00

CREDITS

29 Limited Income Credit (from worksheet) ► 29 00

30 Other credits from Schedule Z, line 15 (**enclose** Schedule Z) ► 30 488 00

31 **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 and 30 from line 28. **Not less than "0"** 31 2282 00

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

32 Voluntary fund contributions:

a. Endangered Wildlife Conservation ► 32a: 1000

b. Organ Transplant ► 32b: 1100

c. Massachusetts AIDS ► 32c: 1200

d. Massachusetts U.S. Olympic ► 32d: 1300

e. Mass. Military Family Relief ► 32e: 1400

f. Homeless Animal Prevention And Care ► 32f: 500

Total. Add lines 32a through 32f ... 32: 6500

33 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) ► 33: 1800

34 Health Care penalty. **Not less than "0"** (from worksheet; be sure to **enclose** Schedule HC):

a. ► 00 (You) + b. ► 00 (Spouse) − c. ► 2400 (Federal healthcare penalty) ... a + b − c = 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, PWH-WA, LOA and certain 1099s, if applicable) ► 36: 206500

37 2014 overpayment applied to your 2015 estimated tax (from 2014 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2014 refund) ► 37: 7000

38 2015 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 5 (**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 2016 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: REF 60000

Direct Deposit of Refund. See instructions.

Type of account (you must select one): ► ☐ Checking ☑ Savings

► 011221320 (Routing number (first two digits must be 01–12 or 21–32)) ► 01776 (Account number)

47 **TAX DUE.** Subtract line 43 from line 35. **Pay online at 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

► ☐ Exception. Enclose Form M-2210

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

SOCIAL SECURITY NUMBER 400001000

Schedule DI Dependent Information. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.** **2015**

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	M.I.	LAST NAME	1. SOCIAL SECURITY NUMBER
BEN		APPLEBON	400001001
RELATIONSHIP TO TAXPAYER: SON		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: 01022008
2. FIRST NAME: BETH	M.I.	LAST NAME: APPLEBON	2. SOCIAL SECURITY NUMBER: 400001002
RELATIONSHIP TO TAXPAYER: DAUGHTER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: 02031999
3. FIRST NAME: BECCA	M.I.	LAST NAME: APPLEBON	3. SOCIAL SECURITY NUMBER: 400001003
RELATIONSHIP TO TAXPAYER: DAUGHTER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: 02031999
4. FIRST NAME: BONNIE	M.I.	LAST NAME: APPLEBON	4. SOCIAL SECURITY NUMBER: 400001004
RELATIONSHIP TO TAXPAYER: DAUGHTER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: 02031999
5. FIRST NAME	M.I.	LAST NAME	5. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: M M D D Y Y Y Y
6. FIRST NAME	M.I.	LAST NAME	6. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: M M D D Y Y Y Y
7. FIRST NAME	M.I.	LAST NAME	7. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: M M D D Y Y Y Y
8. FIRST NAME	M.I.	LAST NAME	8. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: M M D D Y Y Y Y
9. FIRST NAME	M.I.	LAST NAME	9. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: M M D D Y Y Y Y
10. FIRST NAME	M.I.	LAST NAME	10. SOCIAL SECURITY NUMBER
RELATIONSHIP TO TAXPAYER		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ► ☐ Yes	DATE OF BIRTH: M M D D Y Y Y Y

DRAFT AS OF SEPTEMBER 25, 2015 (SUBJECT TO CHANGE)

Schedule INC XXXXXXXXXXXX

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	

DRAFT

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.

2015

1	Alimony received (from U.S. return) (full- and part-year residents only; see instructions) ► 1	16700
2	Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ► 2	00
3	**Other gambling winnings** (sources other than Massachusetts state lottery). **Not less than "0"** ► **Note:** Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. **Do not** report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.	3300
4	Fees and other 5.15% income. **Not less than "0"** ► 4	80000
5	Total other 5.15% income. Add lines 1 through 4. **Not less than "0."** Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 ► 5	100000

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

1	Allowable employee business expenses (from worksheet). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ► 1	500
2	Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ► 2	600
3	Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY ► 3	16600
4	Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below ► 4 ◉ Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F ○ Income exempt under U.S. tax treaty	900
5	Moving expenses ► 5	4400
6	Medical savings account deduction ► 6	1300
7	Self-employed health insurance deduction (see instructions) ► 7	00
8	Health savings accounts deduction ► 8	00
9	○ Certain qualified deductions from U.S. Form 1040 (see instructions) ◉ Certain business expenses from U.S. Form 1040 (see instructions) ► 9	700
10	Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ► 10	800
11	College Tuition Deduction (from worksheet) ► 11	2200
12	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ► 12	00
13	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions) ► 13	8000
14	Claim of right deduction ► 14	900
15	Commuter deduction (from worksheet) ► 15	2300
16	Human organ donation deduction (**full-year residents only**; see instructions) ► 16	1700
17	Certain gambling losses (see instructions) ► 17	1000
18	Total other deductions. Add lines 1 through 17. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ► 18	41900

REVISED
2:16 pm, Oct 13, 2015

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

2015

FIRST NAME: PEACHES | M.I.: | LAST NAME: APPLEBON

SOCIAL SECURITY NUMBER OF PROPRIETOR: 400001100

BUSINESS NAME: DANCE N PITCH

EMPLOYER IDENTIFICATION NUMBER (if any): 404268172

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

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

ADDRESS: 2 YAWKEY WAY

NUMBER OF EMPLOYEES: 2

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

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

Did you materially participate in the operation of this business during 2015? (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 2015? ..... ○ Yes ● No

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

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

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

1	a. Gross receipts or sales	30000$600		
	b. Returns and allowances	1600	a – b = 1	X 300000000
2	Cost of goods sold and/or operations (Schedule C-1, line 8)		2	100000000
3	Gross profit. Subtract line 2 from line 1		3	X 200000000
4	Other income. Do not include interest income (other than from Mass. banks) and dividends		4	500000000
5	Total income. Add line 3 and line 4		5	X 700000000
6	Advertising		6	6000
7	Bad debts from sales or services		7	70000
8	Car and truck expenses		8	16932000
9	Commissions and fees		9	4000
10	Depletion		10	78000
11	Depreciation and Section 179 deduction		11	10000
12	Employee benefit programs (other than in line 17)		12	90000000
13	Insurance (other than health)		13	30000
14	Interest: a. mortgage interest paid to financial institutions	9270000		
	b. other interest	200000	a + b = 14	9470000
15	Legal and professional services		15	99900
16	Office expense		16	300100
17	Pension and profit-sharing plans		17	8000000

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18	Rent or lease: a. vehicles, machinery and equipment	9000		
	b. other business property	5500	a + b = 18	14500
19	Repairs and maintenance		19	985500
20	Supplies (not included on Schedule C-1)		20	20000000
21	Taxes and licenses		21	4000000
22	Travel		22	3000000
23	a. Total meals and entertainment	15000000		
	b. Enter 50% of 23a subject to limitations	7500000	a – b = 23	7500000
24	Utilities		24	12000000
25	Wages (before U.S. jobs credit)		25	40000
26	Other expenses		26	10000
27	Total expenses. Add lines 6 through 26		27	200000000
28	Tentative profit or loss. Subtract line 27 from line 5		28	X 500000000
29	Expenses for business use of your home		29	301000000
30	Abandoned Building Renovation Deduction		30	99000000
31	Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33		31	X 100000000
32	Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1? ◯ Yes ◯ No. If Yes, see instructions		32	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 SEPTEMBER 25, 2015 (SUBJECT TO CHANGE)

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

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

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

1	Inventory at beginning of year (if different from last year's closing inventory, enclose explanation)		1	10000
2	a. Purchases	300090000		
	b. Items withdrawn for personal use	90000	a – b = 2	300000000
3	Cost of labor (do not include salary paid to yourself)		3	199990000
4	Materials and supplies		4	2000000
5	Other costs (enclose statement)		5	398000000
6	Add lines 1 through 5		6	900000000
7	Inventory at end of year		7	800000000
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2		8	100000000

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

Schedule B Interest, Dividends and Certain Capital Gains and Losses 2015

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 5.15% 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	15020 00
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	28 00
3	Other interest and dividends not included above (**enclose** statement) . . . 3	00
4	Total interest and dividends. Add lines 1, 2 and 3 . . . 4	15300 00
5	Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) . . . 5	217 00
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	13130 00
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	13130 00

DRAFT AS OF
SEPTEMBER 25, 2015
DISTRIBUTED TO CPA'S ONLY

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	37 00
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	37 00
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	37 00

▼ 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	X	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	X	00
18	Prior short-term unused losses for years beginning after 1981 (from 2014 Massachusetts Schedule B, line 40) . . . 18	X	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	X	37 00
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.

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 2016. 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

DRAFT AS OF SEPTEMBER 25, 2015 (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	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 2016. Enter amount from line 23. If line 23 was not completed, enter "0" 40	00

FIRST NAME: P | M.I. | LAST NAME: APPLEBON | SOCIAL SECURITY NUMBER: 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 mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles 2015

LONG-TERM CAPITAL GAINS AND LOSSES, EXCLUDING COLLECTIBLES

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

1	Enter amounts included in U.S. Schedule D, lines 8a and 8b, col. h	1	10000
2	Enter amounts included in U.S. Schedule D, line 9, col. h	2	15000
3	Enter amounts included in U.S. Schedule D, line 10, col. h	3	5000
4	Enter amounts included in U.S. Schedule D, line 11, col. h	4	00
5	Enter amounts included in U.S. Schedule D, line 12, col. h	5	40000
6	Enter amounts 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 U.S. Form 1040A, line 10	6	30000
7	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 6). See instructions	7	100000
8	Carryover losses from prior years (from 2014 Schedule D, line 23)	8	00
9	Combine lines 1 through 8	9	200000
10	Differences, if any. **See instructions**	10	00
11	Adjusted capital gains and losses. **See instructions**	11	200000
12	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	12	00
13	Subtotal. Subtract line 12 from line 11. **See instructions**	13	200000
14	Capital losses applied against capital gains. See instructions	14	00
15	Subtotal. If line 13 is greater than "0," subtract line 14 from line 13. If line 13 is less than "0," combine lines 13 and 14. If line 15 is a loss, see instructions	15	200000
16	Long-term capital losses applied against interest and dividends (from worksheet)	16	00
17	Subtotal. Combine line 15 and line 16. See instructions	17	200000
18	Allowable deductions from your trade or business (from Schedule C-2). **See instructions**	18	00
19	Subtotal. Subtract line 18 from line 17. Not less than "0"	► 19	200000
20	Excess exemptions (from worksheet), only if single, head of household or married filing jointly	20	00
21	Taxable long-term capital gains. Subtract line 20 from line 19. Not less than "0"	► 21	200000
22	Tax on long-term capital gains. Multiply line 21 by .0515 and enter the result here and in Form 1, line 24 or Form 1-NR/PY, line 28. **Note:** If choosing the optional 5.85% tax rate, multiply line 21 by .0585	► 22	10300
23	Available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss	23	00

DRAFT AS OF SEPTEMBER 25, 2015 (SUBJECT TO CHANGE)

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

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

Schedule HC Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY. 2015

1 **a.** Date of birth ► 01101954 **b.** Spouse's date of birth ► 01111944 **c.** Family size ► (see instructions) 6

2 Federal adjusted gross income (**required** information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions. ► 2 X 748100

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 2015, you turned 18, you were a part-year resident or a taxpayer was deceased.

If you filled in "Full-year MCC" or "Part-year MCC", 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 2015, 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, Commonwealth Care or ConnectorCare. Fill in oval(s) and go to line 5.	**4b** ○ You	○ Spouse
4c	Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5.	**4c** ○ You	○ Spouse
4d	U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5.	**4d** ○ You	○ Spouse
4e	Other government program (enter the program name(s) **only** in lines 4f and/or 4g below). **Note:** Health Safety Net is not considered insurance or minimum creditable coverage.	**4e** ○ You	○ Spouse

SEPTEMBER 25, 2015 (SUBJECT TO CHANGE)

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

1. NAME OF PRIVATE INSURANCE COMPANY, ADMINISTRATOR OR OTHER GOVERNMENT PROGRAM (from box 1 of Form MA 1099-HC): TUFTS

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 022012345 SUBSCRIBER NUMBER (from Form MA 1099-HC): 9114111617

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): 022054321 SUBSCRIBER NUMBER (from Form MA 1099-HC): 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): 022504123 SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): 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): 022023444 SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): 9777621

5 If you had health insurance that met MCC requirements for the **full-year**, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, 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 2015, 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" 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: P | M.I. | LAST NAME: APPLEBON | SOCIAL SECURITY NUMBER: 400001000

Schedule HC Uninsured for All or Part of 2015

Do NOT complete if you are not subject to a penalty.

6 Was your income in 2015 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 2015. 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 2015, 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 2015. 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 2015, 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:	●	●	●	●	○	●	●	●	○	○	○	○
SPOUSE:	●	●	●	●	○	●	●	○	○	○	○	○

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 2015. **YOU ARE NOT SUBJECT TO A PENALTY IN 2015. SKIP THE REMAINDER OF THIS SCHEDULE AND COMPLETE YOUR TAX RETURN.**

DRAFT AS OF SEPTEMBER 25, 2015 (SUBJECT TO CHANGE)

Schedule HC Religious Exemption and Certificate of Exemption

Do NOT complete if you are not subject to a penalty.

8 **a. RELIGIOUS EXEMPTION.** Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? ► **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 2015 tax year? ► **8b** You: ○ Yes ○ No; Spouse: ○ Yes ○ No

If you answer **No** to line 8b, **YOU ARE NOT SUBJECT TO A PENALTY IN 2015. 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 2015 tax year? ► **9** You: ○ Yes ● No; Spouse: ● Yes ○ No

Note: If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2015, issued by the Federal Health Insurance Marketplace, do not enter that information in line 9.

If you answer **Yes**, enter the certificate number below, **YOU ARE NOT SUBJECT TO A PENALTY IN 2015. 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 MASSACHUSETTS CERTIFICATE NUMBER

SPOUSE'S MASSACHUSETTS CERTIFICATE NUMBER: 33320139

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.

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

Schedule HC Affordability as Determined By State Guidelines

Do NOT complete if you are not subject to a penalty.

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 2015 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.

Schedule HC Complete Only If You Are Filing an Appeal

DRAFT AS OF SEPTEMBER 25, 2015 (SUBJECT TO CHANGE)

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 met the minimum creditable coverage requirements in 2015 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.

Note: You may also be subject to a separate federal penalty if you were uninsured. Visit irs.gov for more information on the federal requirements.

If you are subject to a federal penalty, you must enter that amount on Form 1, line 34c or Form 1-NR/PY, line 39c.

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: P | M.I. | LAST NAME: APPLEBON | SOCIAL SECURITY NUMBER: 400001000

Schedule HC-CS Health Care Information Continuation Sheet

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)

BOJO SOCK NATIONAL CORP

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC): 022-024135

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): 022-531402

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): 022-420513

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): 6113114

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): 022-451300

SPOUSE'S SUBSCRIBER NUMBER (from Form MA 1099-HC): 111760412

FIRST NAME: P | M.I. | LAST NAME: APPLEBON | SOCIAL SECURITY NUMBER: 400-001000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2016 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. 2015

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX): 1 YAWKEY WAY | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: BOSTON | STATE: MA | ZIP + 4: 02123 0131

1 Living quarters status during 2015: ► ● 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, 2015. If over $693,000, you do not qualify for this credit. See instructions ..... ► 2 — 690000 00

INCOME CALCULATION

3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) ..... 3 — 74692 00

4 Total Social Security benefits (see instructions) ..... 4 — 4000 00

5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return ..... 5 — 8 00

6 Miscellaneous income, including cash public assistance ..... 6 — 1000 00

7 Massachusetts total income. Add lines 3 through 6 ..... ► 7 — 75200 00

8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) ..... 8 — 6900 00

9 Qualifying income. Subtract line 8 from line 7 ..... ► 9 — 68300 00
You do ***not*** qualify for the Circuit Breaker Credit if you are filing as "**Single**," and line 9 is greater than **$57,000**; or you are filing as "**Head of household**," and line 9 is greater than **$71,000**; or you are filing as "**Married filing jointly**," and line 9 is greater than **$85,000**.

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 2015 for your principal residence (see instructions) ..... 10 — 7030 00

11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) ..... 11 — 1000 00

12 Subtract line 11 from line 10 ..... 12 — 6930 00

13 Enter 50% (.50) of water and sewer use charges paid in 2015. ..... 13 — 830 00

14 Add lines 12 and 13 ..... 14 — 7760 00

15 Income threshold. Multiply line 9 by 10% (.10) ..... 15 — 6830 00

16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit .... 16 — 930 00

17 Enter the lesser of line 16 or $1,070 here and on Form 1, line 41 or Form 1-NR/PY, line 46 ..... ► 17 — 930 00

18 Enter total amount of rent paid for your principal residence in 2015 : 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 $1,070 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 5.15% 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 5.15% 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* . . . . . _____

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, lines 8a and 8b, 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 2015. 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 2015* . . . . . _____

3. *Enter the amount of any betterment or special assessment paid in 2015* . . . . . _____

4. *Add lines 1 through 3. Enter result here and on Schedule CB, line 11* . . . . . _____

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.*

DRAFT
SEPTEMBER 2015
(SUBJECT TO CHANGE)

2015

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	Social Security number
P APPLEBON	40000 1000

Type of real estate	Street address	City/town	State	Zip
RENTAL	10 EAST ST	BOSTON	MA	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
20	Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) and/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

2015

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: 40000 1000

Name of entity: FRED AND BARNEY Partnership

Federal Identification number: 012 210345

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? ☐ Yes ■ No

13 Check if any amount of this investment not at risk ☐

2015

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 APPLE BON

Social Security number 40000 1000

Name of entity APPLE FARMS

Federal Identification number 011 022 034

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 5.15% 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

2015

Massachusetts Department of Revenue

Schedule E Reconciliation
Total Supplemental Income and (Loss)

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 40000 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) and/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

40000 1000

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.)	**25**	500
26 Passive income	**26**	100
27 Non-passive loss. (Enter as positive amount.)	**27**	200
28 Section 179 expense deduction. (Enter as positive amount.)	**28**	300
29 Non-passive income	**29**	300
30 Combine lines 26 and 29	**30**	400
31 Combine lines 25, 27 and 28	**31**	(-1000)
32 Partnership and S corporation income or loss. Combine lines 30 and 31	**32**	-600
33 Interest (other than from Massachusetts banks) and dividends if included in line 32	**33**	
34 Interest from Massachusetts banks if included in line 32	**34**	
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.)	**35**	-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? ☐ Yes ☒ 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 5.15% 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

2015

Massachusetts Department of Revenue

Schedule EC
Solar and Wind Energy Credit

Name(s) as shown on Massachusetts Form 1 or 1-NR/PY		Social Security number(s)
P APPLEBON		400 | 001 | 000
Address of principal residence in Massachusetts (do not enter PO box)	**City/Town**	**State / Zip**
1 YAWKEY WAY	BOSTON	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 2015. Enclose a statement describing the nature of the expenditures	**1**	2794
2	Enter any U.S. HUD grant or rebate for such expenditures	**2**	
3	Net 2015 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
b	Total prior years credit taken by taxpayer for this principal residence	**5b**	
c	Subtract line 5b from line 5a. Not less than "0"	**5c**	1000
6	2015 Massachusetts Energy Credit. Enter line 4 or line 5c, **whichever is less**	**6**	419
7a	Enter 2012 unused Massachusetts Energy Credit (from 2014 Schedule EC, line 12, col. c)	**7a**	
b	Enter 2013 unused Massachusetts Energy Credit (from 2014 Schedule EC, line 12, col. c)	**7b**	
c	Enter 2014 unused Massachusetts Energy Credit (from 2014 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
	2013	(2014 Sch. EC, line 12, col. c) $	$	$	2016
	2014	(2014 Sch. EC, line 12, col. c) $	$	$	2016–2017
	2015	(2015 Sch. EC, line 6) $ 419	$ 419	$	2016–2018
12	**Totals**	$ 419	$ 419	$	

2015

Massachusetts Department of Revenue

Schedule LP
Credit for Removing or Covering Lead Paint on Residential Premises

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

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 02123 0131	7600770	06 01 2015	2	1	1

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) deleaded. 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 2008 through 2014 Sch. LP, Part 1, col. f
10 EAST ST BOSTON MA 02123 0010	7601713	07 01 2015	3	3	1

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

400001000

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	2
6	Enter unused credits from prior year (from 2014 Schedule LP, line 11, col. c)	13
7	Massachusetts Lead Paint Credit available this year. Add lines 5 and 6	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	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	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
2009	(2014 Sch. LP, line 11, col. c) $	$	$	2016
2010	(2014 Sch. LP, line 11, col. c) $	$	$	2016–2017
2011	(2014 Sch. LP, line 11, col. c) $	$	$	2016–2018
2012	(2014 Sch. LP, line 11, col. c) $	$	$	2016–2019
2013	(2014 Sch. LP, line 11, col. c) $	$	$	2016–2020
2014	(2014 Sch. LP, line 11, col. c) $ 13	$ 13	$	2016–2021
2015	(2015 Sch. LP, line 5) $ 2	$ 2	$	2016–2022
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.

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 deleaded 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

2015
Massachusetts Department of Revenue

Name(s) as shown on Massachusetts Forms 1, 1-NR/PY: P APPLE

Social Security number(s): 400001000

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

City/Town: BOSTON

State: MA

Zip: 02123 0131

Part 1. General Information

1a Date certificate of compliance or verification letter issued: 06 / 01 / 2015. 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 %

Part 2. Computation of Credit. Complete Part 2 only if Certificate of Compliance or verification letter was issued in 2015.

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 2014.

	b Date paid	c Actual cost
SAND	05/20/2015	20
PIPE	05/20/2015	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	60
6	Maximum amount available for computation of the credit. Enter the smaller of line 5 or $15,000	60
7	Amount of actual costs available for the credit. Multiply line 6 by .40 (40%)	24

40000 1000

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 2015, enter the smaller of line 7 or $1,500. If claiming a carryover credit, enter the smaller of 2014 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 2015. 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 (2015 Sch. SC, line 13)	c. Unused credit available Subtract col. b. from col. a	
			Amount	For
14 2011	(2014 Sch. SC, line 15, col. c) $	$	$	2016
2012	(2014 Sch. SC, line 15, col. c) $	$	$	2016–2017
2013	(2014 Sch. SC, line 15, col. c) $	$	$	2016–2018
2014	(2014 Sch. SC, line 15, col. c) $	$	$	2016–2019
2015	(2015 Schedule SC, line 7) $ 24	$ 24	$	2016–2020
15 Totals	$ 24	$ 24	$	

Part 5. Computation of Interest Subsidy

If Certificate of Compliance or verification letter was issued in 2015, only complete lines 31 through 36. If claiming a carryover credit, complete all applicable lines.

16	Total amount of loan or betterment outstanding during 2010	16	
17	Number of days the loan or betterment was issued during 2010	17	
18	Amount in line 16 × (number of days in line 17 ÷ 365) × 5%	18	
19	Total amount of loan or betterment outstanding during 2011	19	
20	Number of days the loan or betterment was issued during 2011	20	
21	Amount in line 19 × (number of days in line 20 ÷ 365) × 4.5%	21	
22	Total amount of loan or betterment outstanding during 2012	22	
23	Number of days the loan or betterment was issued for during 2012	23	
24	Amount in line 22 × (number of days in line 23 ÷ 365) × 4%	24	
25	Total amount of loan or betterment outstanding during 2013	25	
26	Number of days the loan or betterment was issued for during 2013	26	
27	Amount in line 25 × (number of days in line 26 ÷ 365) × 4%	27	
28	Total amount of loan or betterment outstanding during 2014	28	
29	Number of days the loan or betterment was issued for during 2014	29	
30	Amount in line 28 × (number of days in line 29 ÷ 365) × 4%	30	
31	Total amount of loan or betterment outstanding during 2015	31	150
32	Number of days the loan or betterment was issued for during 2015	32	204
33	Amount in line 31 × (number of days in line 32 ÷ 365) × 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 2015, enter the amount of interest paid in 2015. If claiming a carryover credit, enter the total interest paid during all periods listed above	35	3
36	Amount of interest subsidy. Subtract line 35 from line 34. Enter result here and in Part 3, line 10	36	

Schedule EOAC
Economic Opportunity Area Credit

2015

Name P APPLEBON

Federal Identification or Social Security number 40 0001000

General information

1 Type of business for which property is being used (fill in only one):
○ Sole proprietorship ● Partnership ○ S corporation ○ Financial institution ○ Insurance company ○ 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 2015

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)
PARTNERSHIP PURCHASED ABANDONED PROPERTY	03 01 2015	15	500

6 Total cost of property	6	500
7 U.S. basis reduction, if any	7	400
8 Total cost of property after reduction. Subtract line 7 from line 6	8	100
9 Available current-year EOAC. Multiply line 8 by .05. See instructions	9	5

Credit Allowable in Current Year. Corporate taxpayers **omit** this section.

10 Total tax for determining allowable credit. Form 1, line 28; Form 1-NR/PY, line 32; or Form 2, line 41	10	2770
11 Total of other credits. See instructions	11	483
12 Subtract line 11 from line 10. Not less than "0"	12	2287
13 Enter 50% of line 12	13	1144
14 EOAC available this year. Add line 9 and prior years unused EOAC (from 2014 Schedule EOAC, line 17, col. c)	14	5
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	15	5

Carryover to Future Years. Corporate taxpayers **omit** this section. 400001000

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
2006	(2014 Sch. EOAC, line 17, col. c)			2016
2007	(2014 Sch. EOAC, line 17, col. c)			2016–2017
2008	(2014 Sch. EOAC, line 17, col. c)			2016–2018
2009	(2014 Sch. EOAC, line 17, col. c)			2016–2019
2010	(2014 Sch. EOAC, line 17, col. c)			2016–2020
2011	(2014 Sch. EOAC, line 17, col. c)			2016–2021
2012	(2014 Sch. EOAC, line 17, col. c)			2016–2022
2013	(2014 Sch. EOAC, line 17, col. c)			2016–2023
2014	(2014 Sch. EOAC, line 17, col. c)			2016–2024
2015	(2015 Sch. EOAC, line 9) 5	5		2016–2025
17 Totals	5	5		

Massachusetts Department of Revenue

Schedule FAF
Farming and Fisheries Credit

2015

Name as shown on Massachusetts tax return: P APPLEBON

Social Security number(s): 400001000

Address (do **not** enter PO box): 1 YAWKEY WAY

City/Town: BOSTON

State: MA

Zip: 02123 0131

Type of business. (Fill in one oval only. Complete a separate schedule for each type of business.)

● Agricultural/farming ○ Commercial fishing

If lessor or lessee, fill in applicable oval, skip Part 1 and complete Part 2. (If lessor, see instructions.)

○ Lessor ○ Lessee

Description of property, or address if real property: FARM PROPERTY

Part 1. Calculation of current year farming and fisheries credit

1	Amount of qualifying property acquired, constructed or erected during 2015 (see instructions)	1 133
2	Farming and fisheries credit available for 2015. Multiply line 1 by .03 (3%). Enter here and on Schedule Z, line 10 or Form 2, line 51. You **must** enclose Schedule FAF 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.	2 4

Part 2. Calculation of current year farming and fisheries credit for lessor or lessee

1	Adjusted basis of qualifying property acquired, constructed or erected during 2015 (see instructions)	1
2	Multiply line 1 by .03 (3%)	2
3	Number of days in the tax year during which the lessee leases the qualifying property	3
4	Number of days in the useful life of property	4
5	Divide line 3 by line 4. Be sure to carry out division to six places	5
6	Farming and fisheries credit available for 2015. Multiply line 2 by line 5. Enter here and on Schedule Z, line 10 or Form 2, line 51. You **must** enclose Schedule FAF with your return. Failure to do so will result in this credit being disallowed on your tax return and ad adjustment of your reported tax.	6

General information

What is the Farming and Fisheries Credit?

The farming and fisheries credit is similar to the investment credit available to manufacturing, R&D corporations and corporations primarily engaged in agriculture or commercial fishing. The new credit applies to personal income taxpayers who are primarily engaged in agriculture, farming or commercial fishing. The amount of the credit is 3% of the cost or other basis for federal income tax purposes of qualifying property acquired, constructed or erected during the tax year. This credit is effective for tax years beginning on or after January 1, 2015.

What is qualifying property?

Qualifying property is defined as tangible personal property and other tangible property including buildings and structural components thereof which are located in Massachusetts, used solely in farming, agriculture or fishing, and are depreciable with a useful life of at least four years.

What if I am a lessor or lessee?

The law allows the same credit to lessees calculated as follows: 3% of a lessor's adjusted basis in qualifying property for federal income tax purposes at the beginning of the lease term, multiplied by a fraction, the numerator of which is the number of days of the tax year during which the lessee leases the qualifying property and the denominator of which is the number of days in the useful life of the property. Where the lessee is eligible for the credit, the lessor is generally not eligible, with the exception of "equine-based businesses where care and boarding of horses is a function of the agricultural activity".

Is there a recapture provision?

If the property on which a credit is taken is disposed of or ceases to be in qualified use prior to the end of its useful life, the difference between the credit taken and allowed for actual use must be added back as additional taxes due in the year of disposition, unless the property has been in qualified use for more than 12 years.

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

Schedule Z Other Credits. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. 2015

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 1574E13004	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 MA2014421	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 41234W0003	9	300
10	Farming and Fisheries credit	10	400
11	Add lines 1 through 10. 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 12 through 14, if applicable. Full-year residents, also complete lines 12 through 15	11	00

DRAFT AS OF SEPTEMBER 25, 2015 (SUBJECT TO CHANGE)

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

12	Income tax paid to another state or jurisdiction (from worksheet). Not less than "0"	12	200
	Enter two-letter state or jurisdictional postal code NY		
13	Solar and wind energy (you **must** enclose Schedule EC). Not less than "0"	13	41900

PART 3. TOTALS

14	Add lines 12 and 13. Not less than "0". Part-year residents, enter the result here and on Form 1-NR/PY, line 35	14	42100
15	Full-year residents only. Add lines 11 and 14. Not less than "0". Enter the result here and on Form 1, line 30	15	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	2500
4	Refundable community investment tax credit Not less than "0". Certificate number 5123V00076	4	2500
5	Total refundable credits. Add lines 1 through 4. Not less than "0". Enter result here and on Form 1, line 42 or Form 1-NR/PY, line 47	5	20000