

TEST #1



YOU MUST COMPLETE AND
ENCLOSE SCHEDULE HC.
FILL OUT IN BLACK INK.

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

Massachusetts Department of Revenue

Form 1 Massachusetts Resident Income Tax Return

2017

TAXPAYER'S FIRST NAME

M.I. LAST NAME

BUDDY

LIGHT

TAXPAYER'S SOCIAL SECURITY NUMBER

400002000

SPOUSE'S FIRST NAME

M.I. LAST NAME

SPOUSE'S SOCIAL SECURITY NUMBER

MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below.

CITY/TOWN

STATE

ZIP

2 PACKY PL APT 3 BOSTON

MA 02123 4040

FOREIGN PROVINCE/STATE/COUNTRY

FOREIGN COUNTRY (OR COUNTRY CODE)

FOREIGN POSTAL CODE

Fill in if (see instructions):



Original return



Amended return



Amended return due to federal change

State Election Campaign Fund (this contribution will not change your tax or reduce your refund)



\$1 Taxpayer



\$1 Spouse

Total \$

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle.



Taxpayer



Spouse

Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions.



Taxpayer



Spouse

Fill in if under age 18. See instructions.



Taxpayer



Spouse

Fill in if name or address has changed since 2016.

▼ IF A LOSS, MARK AN X IN BOX

a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; or 1040EZ, line 4) a



310000

b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) b



2939900

1 FILING STATUS. Fill in one only.



Single



Married filing joint return (both must sign return)



Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)



Head of household. See instructions



You are a custodial parent who has released claim to exemption for child(ren)



Fill in if noncustodial parent



Fill in if filing Schedule TDS. See instructions.

2 EXEMPTIONS

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

680000

b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI Total 1 x \$1,000 = 2b

100000

c. Age 65 or over before 2018 You Spouse Total 1 x \$ 700 = 2c

70000

d. Blindness You Spouse Total 1 x \$2,200 = 2d

220000

e. Medical/dental (from U.S. Schedule A, line 4) 2e

000

f. Adoption. See instructions 2f

80000

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

1150000

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

Buddy Light

DATE

01/01/2018

SPOUSE'S SIGNATURE

DATE



2017 FORM 1, PAGE 2
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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INCOME

3	Wages, salaries, tips and other employee compensation (from all Forms W-2)	3	29,000.00
4	Taxable pensions and annuities. See instructions	4	980.00
5	a. <u>199.00</u> b. <u>100.00</u>	a - b (not less than "0") = 5	99.00
	Massachusetts bank interest	Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.	
6	a. <input checked="" type="checkbox"/> <u>699.00</u> b. <input type="checkbox"/> <u>00.00</u>	a + b = 6	<input checked="" type="checkbox"/> 699.00
	Business/profession income/loss	Farming income/loss	
7	If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions ...	7	<input type="checkbox"/> 00.00
8	a. Unemployment compensation. See instructions.	8a	00.00
	b. Massachusetts state lottery winnings.	8b	00.00
9	Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5. Enclose Schedule X; not less than "0"	9	702.00
10	TOTAL 5.1% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7	10	<input checked="" type="checkbox"/> 29,200.00

DEDUCTIONS

11	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000.	11a	700.00
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000.	11b	00.00
12	Child under age 13, or disabled dependent/spouse care expenses (from worksheet).	12	1,000.00
13	Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2017, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12). a. Not more than two	<input type="checkbox"/> × \$3,600 = 13	00.00
14	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions. a. Total rent paid in 2017	<u>14,280.00</u> ÷ 2 = 14	3,000.00
15	Other deductions from Schedule Y, line 19. Enclose Schedule Y	15	300.00
16	TOTAL DEDUCTIONS. Add lines 11 through 15	16	5,000.00
17	5.1% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0."	17	24,200.00
18	Total exemption amount (from line 2g).	18	11,500.00
19	5.1% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0." If line 17 is less than line 18, see instructions.	19	12,700.00
20	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." Enclose Schedule B	20	00.00
21	TOTAL TAXABLE 5.1% INCOME. Add lines 19 and 20	21	12,700.00



2017 FORM 1, PAGE 3
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

BUDDY

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400002000

22 TAX ON 5.1% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .051.
Note: If choosing the optional 5.85% tax rate, fill in oval ☒ and see instructions22

743.00

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

a. 00 × .12 = 23

00

24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). **Not less than "0."** Enclose Schedule D.
If filing Schedule D-IS, Installment Sales, fill in oval ☐ and enclose Schedule D-IS24
If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval ☐ and see instructions.

00

25 Credit recapture amount. Enclose Credit Recapture Schedule. See instructions.25

59.00

26 Additional tax on installment sales. See instructions26

341.00

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

28 TOTAL INCOME TAX. Add lines 22 through 2628

1143.00

CREDITS

29 Limited Income Credit (from worksheet)29

00

30 Income tax paid to another state or jurisdiction (from worksheet). **Not less than "0."** Enclose Schedule OJC30

00

31 Other credits (from Credit Manager Schedule)31

00

32 INCOME TAX AFTER CREDITS. Subtract total of lines 29 through 31 from line 28. **Not less than "0"**32

1143.00

33 Voluntary fund contributions.

a. Endangered Wildlife Conservation 33a

00

b. Organ Transplant 33b

00

c. Massachusetts AIDS 33c

00

d. Massachusetts U.S. Olympic 33d

00

e. Massachusetts Military Family Relief 33e

00

f. Homeless Animal Prevention And Care 33f

00

Total. Add lines 33a through 33f 33

00

34 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) 34

00

35 Health Care penalty. **Not less than "0"** (from worksheet). Enclose Schedule HC.

a. You 00

b. Spouse 00

c. Federal healthcare penalty 00

Total a + b - c = 35

00

36 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 3536

1143.00



2017 FORM 1, PAGE 4
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

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TAXPAYER'S SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

37 Massachusetts income tax withheld. **Enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable. .37

000

38 2016 overpayment applied to your 2017 estimated tax (from 2016 Form 1, line 45 or Form 1-NR/PY, line 50). **Do not enter 2016 refund.** .38

00

39 2017 Massachusetts estimated tax payments. **Do not include line 38 amount.** .39

00

40 Payments made with extension. .40

00

41 Payment with original return. Use only if amending a return. .41

00

42 Earned Income Credit. a. Number of qualifying children **1**

Amount from U.S. return **1000000** x .23 = 42 **230000**

Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions.) Fill in oval if you qualify for this exception ☐

43 Senior Circuit Breaker Credit. **Enclose** Schedule CB. .43

105000

44 Other refundable credits (from Credit Manager Schedule). .44

116000

45 TOTAL. Add lines 37 through 44. .45

244000

46 OVERPAYMENT. If line 36 is **smaller** than line 45, subtract line 36 from line 45. If line 36 is **larger** than line 45, go to line 49. If line 36 and line 45 are equal, enter "0" in line 48. .46

129700

47 Amount of overpayment you want **APPLIED to your 2018 ESTIMATED TAX.** .47

00

48 THIS IS YOUR REFUND. Subtract line 47 from line 46.

Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.** .48

Direct deposit of refund. See instructions.

Type of account (select one): ☐ Checking ☐ Savings

Routing number (first two digits must be 01 to 12 or 21 to 32)

Account number.

REF 129700

49 TAX DUE. Subtract line 45 from line 36. **Pay in full online at mass.gov/masstaxconnect.** .49

Or pay by mail. Make check payable to **Commonwealth of Massachusetts.** Write **Social Security number(s)** in memo section of check and **be sure to sign check.** Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 49, if applicable:

Interest

00

Penalty

00

M-2210 amount

00

☐ Exception. **Enclose** Form M-2210.

PRINT PAID PREPARER'S NAME

JACK JONES

PAID PREPARER'S SSN or PTIN

63636 3630

PAID PREPARER'S PHONE

(487) 163-0000

DATE

01/02/2018

PAID PREPARER'S SIGNATURE

Jack Jones

PAID PREPARER'S EIN

525252520

Fill in if self-employed ☒

May DOR discuss this return with the preparer? ☒ Yes ☐ No

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

**BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC.
FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.**



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

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Buddy

LIGHT

400002000

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

2017

1 a. Date of birth 10111944 b. Spouse's date of birth c. Family size. See instructions 3

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 ☒ 29,399.00

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). See Form MA 1099-HC from your insurer or Schedule HC instructions. **You must fill in an oval.**

- a. You ☒ Full-year MCC ☐ Part-year MCC ☐ No MCC/None
b. Spouse ☐ Full-year MCC ☐ Part-year MCC ☐ No MCC/None

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 2017, as shown on Form MA 1099-HC. **Check all that apply.**

- a. Private insurance, including ConnectorCare. Complete lines 4f and/or 4g below 4a ☐ You ☐ Spouse
b. MassHealth. Fill in oval(s) and go to line 5 4b ☐ You ☐ Spouse
c. Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5 4c ☒ You ☐ Spouse
d. U.S. military (including Veteran's Administration and Tri-Care). Fill in oval(s) and go to line 5 4d ☒ You ☐ Spouse
e. Other government program. Enter program name(s) only in lines 4f and/or 4g below 4e ☐ You ☐ Spouse

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

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

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

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

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

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

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

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

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

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

5 Skip the remainder of this schedule and continue completing your return if you had health insurance that met MCC requirements for the full year, including private insurance, MassHealth or ConnectorCare; **or** if, at any point during 2017, you had Medicare (including supplement or replacement plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance.

You must complete and enclose this Schedule HC with your return.



SOCIAL SECURITY NUMBER

400-00-2000

Schedule DI Dependent Information. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2017**

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 41 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	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
SONNY		SHYNG	SON	<input checked="" type="radio"/> Yes
2. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
DAUGHT		Comm	DAUGHTER	<input type="radio"/> Yes
3. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes
4. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes
5. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes
6. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes
7. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes
8. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes
9. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes
10. FIRST NAME	M.I.	LAST NAME	RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
				<input type="radio"/> Yes

1. SOCIAL SECURITY NUMBER	DATE OF BIRTH
400-00-2001	01012005
2. SOCIAL SECURITY NUMBER	DATE OF BIRTH
400-00-2002	02031998
3. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY
4. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY
5. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY
6. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY
7. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY
8. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY
9. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY
10. SOCIAL SECURITY NUMBER	DATE OF BIRTH
	MMDDYYYY



Schedule INC XXXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

BUDDY

LIGHT

400002000

Form W-2 and 1099 Information

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

TOTALS

29297

700

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



FIRST NAME

BUDDY

M.I. LAST NAME

LIGHT

SOCIAL SECURITY NUMBER

400002000

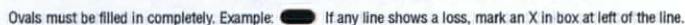
Schedule X Other Income. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

2017

- 1 Alimony received (from U.S. return) (full- and part-year residents only; see instructions) ▶ 1 60000
- 2 Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ▶ 2 00
- 3 **Other gambling winnings** (sources other than Massachusetts state lottery). **Not less than "0"** ▶ 3 00
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.
- 4 Fees and other 5.1% income. **Not less than "0"** ▶ 4 10200
- 5 Total other 5.1% income. Add lines 1 through 4. **Not less than "0."** Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 ▶ 5 70200

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

- 1 Allowable employee business expenses (from worksheet). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ▶ 1 00
- 2 Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ▶ 2 1500
- 3 Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY ▶ 3 10300
- 4 Amounts excludable 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 00
☐ 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
- 5 Moving expenses ▶ 5 00
- 6 Medical savings account deduction ▶ 6 10100
- 7 Self-employed health insurance deduction (see instructions) ▶ 7 00
- 8 Health savings accounts deduction ▶ 8 00
- 9 ☐ Certain qualified deductions from U.S. Form 1040 (see instructions)
☐ Certain business expenses from U.S. Form 1040 (see instructions) ▶ 9 00
- 10 Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ▶ 10 6000
- 11 College Tuition Deduction (full-year residents only; from worksheet) ▶ 11 00
- 12 Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ▶ 12 00
- 13 Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions) ▶ 13 00
- 14 Claim of right deduction ▶ 14 00
- 15 Commuter deduction (from worksheet) ▶ 15 00
- 16 Human organ donation deduction (**full-year residents only**; see instructions) ▶ 16 1100
- 17 Certain gambling losses (see instructions) ▶ 17 1000
- 18 Prepaid tuition or college savings program deduction (see instructions) ▶ 18 00
- 19 Total other deductions. Add lines 1 through 18. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ▶ 19 30000



2017

FIRST NAME M.I. LAST NAME
BUDDY LIGHT

BUSINESS NAME
LIGHT CLEANING

MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE
CLEANING YARDS

ADDRESS
2 PACKY PL

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

SOCIAL SECURITY NUMBER OF PROPRIETOR
400002000

EMPLOYER IDENTIFICATION NUMBER (If any)

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

NUMBER OF EMPLOYEES

Accounting Method: ☒ Cash ☐ Accrual
☐ Other (specify)

Did you materially participate in the operation of this business during 2017? (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 2017?..... ☐ 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		169900		▼ If showing a loss, mark an X in box at left	
b. Returns and allowances		00		a - b = 1		169900	
2		Cost of goods sold and/or operations (Schedule C-1, line 8)		2		00	
3		Gross profit. Subtract line 2 from line 1		3		169900	
4		Other income. Do not include interest income (other than from Mass. banks) and dividends		4		00	
5		Total income. Add line 3 and line 4		5		169900	
6		Advertising		6		9900	
7		Bad debts from sales or services		7		00	
8		Car and truck expenses		8		600000	
9		Commissions and fees		9		00	
10		Depletion		10		00	
11		Depreciation and Section 179 deduction		11		00	
12		Employee benefit programs (other than in line 17)		12		00	
13		Insurance (other than health)		13		00	
14		Interest:					
a. mortgage interest paid to financial institutions		00					
b. other interest		00		a + b = 14		00	
15		Legal and professional services		15		00	
16		Office expense		16		100000	
17		Pension and profit-sharing plans		17		00	

18	Rent or lease:					00	
	a. vehicles, machinery and equipment.....					00	
	b. other business property.....					00	a + b = 18
19	Repairs and maintenance.....					699	00
20	Supplies (not included on Schedule C-1).....						00
21	Taxes and licenses.....						00
22	Travel.....						00
23	a. Total meals and entertainment.....					00	
	b. Enter 50% of 23a subject to limitations.....					00	a - b = 23
24	Utilities.....						00
25	Wages (before U.S. jobs credit).....						00
26	Other expenses.....						00
27	Total expenses. Add lines 6 through 26.....					2398	00
28	Tentative profit or loss. Subtract line 27 from line 5.....					699	00
29	Expenses for business use of your home.....						00
30	Abandoned Building Renovation Deduction.....						00
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.....					699	00
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? <input type="radio"/> Yes <input type="radio"/> No. If Yes, see instructions.....						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.

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

For calendar year 2017 or taxable year beginning

01/01/2017

and ending

12/31/2017

Name of taxpayer

Identification number

taxpayer
Buddy LIGHT

400002000

Instructions

Certain Massachusetts tax credits are subject to recapture as specified in the statute authorizing the credit (e.g., investment tax is subject to recapture under M.G.L. c 63, s 31A(e) if an asset for which the credit was taken is disposed of before the end of its useful life). If a recapture calculation is required, the amount of the credit allowed is redetermined and the reduction in the amount of credit allowable is recaptured to the extent the credit was taken or used in a prior year. See DOR Directive 89-7. Taxpayers who have a recapture calculation must complete this schedule whether or not a recapture tax is determined to be due.

List each credit for which a recapture calculation must be made. For credits tracked by certificate numbers that must be reported on the return to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List only those credits and certificate numbers or tax years for which a reduction in the credit is being calculated.

For each credit, show both the original amount of the credit and the revised amount; the difference between these is the reduction in the credit or tentative recapture. For the investment tax credit (and similar credits) where recapture is being required for some but not all of the assets placed in service during a given year, the total shown for the original credit and revised credit amounts should be the amounts for the assets subject to recapture.

If any of the credit associated with the certificate number and/or tax year (as applicable) was never used, subtract that amount from the tentative recapture and any portion of the reduction in credit that is not offset is added to the return as recapture tax. Reduce any available credit carryover by the amount used to offset tentative recapture.

Credit recaptures

1 List any credit for which recapture is taking place.

[illegible]



FIRST NAME

BUDDY

M.I.

LAST NAME

LIGHT

SOCIAL SECURITY NUMBER

400002000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2018 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.**2017**

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

2 PACKY PL

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

BOSTON

STATE ZIP + 4

MA 02123 4040

- 1 Living quarters status during 2017: ☐ 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, 2017. If over \$747,000, you do not qualify for this credit. See instructions 2 00

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 2902100
4 Total Social Security benefits (see instructions) 4 00
5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 00
6 Miscellaneous income, including cash public assistance 6 7800
7 Massachusetts total income. Add lines 3 through 6 7 2909900
8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 390000
9 Qualifying income. Subtract line 8 from line 7 9 2519900
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 \$72,000; or you are filing as "Married filing jointly," and line 9 is greater than \$86,000.

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 2017 for your principal residence (see instructions) 10 00
11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 00
12 Subtract line 11 from line 10 12 00
13 Enter 50% (.50) of water and sewer use charges paid in 2017 13 00
14 Add lines 12 and 13 14 00
15 Income threshold. Multiply line 9 by 10% (.10) 15 00
16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit 16 00
17 Enter the lesser of line 16 or \$1,080 here and on Form 1, line 42 or Form 1-NR/PY, line 46 17 00
18 Enter total amount of rent paid for your principal residence in 2017 : a. 1428000 ÷ 4 = 18 357000
Landlord's name and address JOE LANDING 1 MAIN ST BOSTON MA
19 Income threshold. Multiply line 9 by 10% (.10) 19 252000
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 105000
21 Enter the lesser of line 20 or \$1,080 here and on Form 1, line 42 or Form 1-NR/PY, line 46 21 105000



Massachusetts Department of Revenue
Schedule RFC
Refundable Film Credit
Motion Picture Production Company

2017

For calendar year 2017 or taxable period beginning

and ending

Name of taxpayer

Federal Identification number

Social Security number

BUDDY LIGHT

400002000

Mailing address

2 PACKY PL

City/Town

BOSTON

State

MA

Zip

02123

Phone number

800-182-2469

Designated production company representative

E-mail address

Phone number

LARRY FINE

LARFINE@YOLKS.ORG

800-182-2469

Massachusetts start date

03/08/2017

Massachusetts end date

08/06/2017

Fill in if any amount of this credit(s) originates from a pass-through entity If Yes, name and identification number of the pass-through entity

☐

Credit calculation. If a corporation, omit lines 2 through 4.

1 Amount of film credit (from Application for Payroll/Production Credit).

Certificate number ▶

2146F01014

▶ 1

2423

Note: If you are the beneficiary of a trust, enter amount from Schedule 2K-1, line 32, col. d.

2 Tax after credits (from Form 1, line 32; Form 1-NR/PY, line 36; Form 2, line 47; or Form M-990T-62, line 33). If line 2 is greater than or equal to line 1, you do not have a refundable film credit. Enter the line 1 amount on the Credit Manager Schedule. Skip the remainder of this schedule. If line 1 is greater than line 2, go to line 3. 2

1143

3 Subtract line 2 from line 1 3

1280

4 Refundable film credit. Multiply line 3 by .9 (90%). Enter here and on Part 2 of the Credit Manager Schedule. You must enclose Schedule RFC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. 4

1152

Motion picture production companies qualify to elect a refundable film credit if they have not transferred or carried forward a portion of the film credit for the production or certificate number to be refunded. Transferees of the film credit do not qualify for the refundable film credit. Transferees should claim their film credit on the Credit Manager Schedule.

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

Declaration

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

Signature

Buddy Light

Date

1/2/2018



1160



Name of taxpayer	Identification number
BUDDY LIGHT	400002000

Section 2. Refundable credits

Instructions. Taxpayers with refundable credits who are requesting a refund from credits not received via Massachusetts K-1s or credit transfer*, complete Section 2. For each refundable credit, report the amount of the credit available after taking into consideration any credits that may have been taken or shared as shown in section 1 of this schedule. Enter the amount by which the available credit balance is being reduced and the amount to be treated as a refundable credit, which may be either 90% or 100% of the reduction (See TIR 13-6, example #3 for an illustration. Company B has \$500,000 of credit available, reduces this by \$300,000 in order to claim a \$270,000 refundable credit as authorized under the Life Sciences Tax Incentive Program.)

***Note:** Taxpayers taking the Film Incentive Credit received via credit transfers should complete section 2.

[illegible]

2g. Total. Enter total amount of credit(s) taken this year here and where indicated on page 1

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