



FIRST NAME _____ M.I. _____ LAST NAME _____ SOCIAL SECURITY NUMBER OF PROPRIETOR _____

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2020 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.** **2019**

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX) _____ CITY/TOWN _____ STATE _____ ZIP _____

- 1** Living quarters status during 2019:
 Note: If you moved during the year, see reverse.
 Homeowner Multi-use or multi-family property (see instructions)
 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, 2019. If over \$808,000, you do not qualify for this credit. See instructions. ▶ 2

INCOME CALCULATION

- 3** Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3
- 4** Total Social Security benefits (see instructions) 4
- 5** Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5
- 6** Miscellaneous income, including cash public assistance 6
- 7** Massachusetts total income. Add lines 3 through 6 ▶ 7
- 8** Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8
- 9** Qualifying income. Subtract line 8 from line 7. ▶ 9
- You do **not** qualify for the Circuit Breaker Credit if you are filing as **"Single,"** and line 9 is greater than **\$60,000;** or you are filing as **"Head of household,"** and line 9 is greater than **\$75,000;** or you are filing as **"Married filing jointly,"** and line 9 is greater than **\$90,000.**

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 2019 for your principal residence (see instructions) 10
- 11** Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11
- 12** Subtract line 11 from line 10 12
- 13** Enter 50% (.50) of water and sewer use charges paid in 2019 13
- 14** Add lines 12 and 13. 14
- 15** Income threshold. Multiply line 9 by 10% (.10) 15
- 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
- 17** Enter the lesser of line 16 or \$1,130 here and on Form 1, line 44 or Form 1-NR/PY, line 48 ▶ 17
- 18** Enter total amount of rent paid for your principal residence in 2019: a. ÷ 4 = 18
- Landlord's name and address _____
- 19** Income threshold. Multiply line 9 by 10% (.10) 19
- 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
- 21** Enter the lesser of line 20 or \$1,130 here and on Form 1, line 44 or Form 1-NR/PY, line 48 ▶ 21

Schedule CB Worksheets

Schedule CB, Line 3 — Massachusetts Income Worksheet

Part 1. Complete only if you only have 5.05% 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 5.05% 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 and line 18.
3. Subtract line 2 from line 1. Not less than 0.
4. Enter total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b or Form 1-NR/PY, line 7a or line 7b
5. Enter any income from a partnership, trust or S corporation not reported on Form 1 or Form 1-NR/PY

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

6. Add lines 3 through 5

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

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

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

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

12. Enter any gains (not including any losses) included in U.S. Schedule D, 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 6.
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 2019. 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 2019
3. Enter the amount of any betterment or special assessment paid in 2019.
4. Add lines 1 through 3. Enter result here and on Schedule CB, line 11