

Test #1

YOU MUST COMPLETE AND  
ENCLOSE SCHEDULE HCFILE YOUR RETURN ELECTRONICALLY  
FOR A FASTER REFUND. GO TO  
MASS.GOV/DOR FOR MORE  
INFORMATION.

## Form 1 Massachusetts Resident Income Tax Return

2016

FIRST NAME <b>BUDDY</b>	M.I. <b>L</b>	LAST NAME <b>LIGHT</b>	1. YOUR SOCIAL SECURITY NUMBER <b>400002000</b>
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER <b>ENTER SS#</b>
ADDRESS <b>2 PACKY PL APT 3</b>		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY <b>BOSTON</b>	STATE ZIP + 4 <b>MA 02123 4040</b>

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 You ☐ \$1 Spouse if filing jointly ..... Total ☐  
 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 2015 ☐ If showing a loss, mark an X in box at left

- a** Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; or 1040EZ, line 4) ..... **a** **3100000**
- b** Federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) ..... **b** **2939900**
- 1 FILING STATUS** ☐ Single ☐ Fill in if noncustodial parent  
 (select one only) ☐ Married filing joint return (both must sign return) ☐ Fill in if filing Schedule TDS (see instructions)  
☐ Married filing separate return (enter spouse's name and Social Security number in the appropriate spaces above)  
☒ Head of household (see instructions) ☒ You are a custodial parent who has released claim to exemption for child(ren)

**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.) Enter number **1** × \$1,000 = **2b** **100000**  
 You must enclose Schedule DI.
- c.** Age 65 or over before 2017: ☒ You ☐ Spouse Enter number **1** × \$ 700 = **2c** **70000**
- d.** Blindness: ☒ You ☐ Spouse Enter number **1** × \$2,200 = **2d** **220000**
- e.** 1. Medical/Dental **00** 2. Adoption **80000** 1 + 2 = **2e** **80000**  
 From U.S. Schedule A, line 4 See instructions
- f. TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 ..... **2f** **1150000**

**INCOME**

- 3** Wages, salaries, tips and other employee compensation (from all Forms W-2) ..... **3** **2900000**
- 4** Taxable pensions and annuities (see instructions) ..... **4** **9800**
- 5 a.** **19900** - **b.** **10000** a - b (not less than 0) = **5** **9900**  
 Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise, enter \$100
- 6** Business/profession or farm income/loss (enclose Massachusetts Sch. C or U.S. Sch. F) ..... **6** **69900**
- 7** If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ..... **7** **00**
- 8 a.** Unemployment compensation. See instructions ..... **8a** **00**
- b.** Massachusetts state lottery winnings ..... **8b** **00**
- 9** Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ..... **9** **70200**

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 <b>Buddy Light</b>	Date <b>01/01/2017</b>	Print paid preparer's name <b>WEI FLEECHEM</b>	Preparer's SSN or PTIN <b>636 363 630</b>
Spouse's signature (if filing jointly)	Date	Paid preparer's phone <b>(487) 103-0000</b>	Paid preparer's EIN <b>525 252 520</b>
May DOR discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Date <input checked="" type="checkbox"/> Fill in if self-employed <b>01/02/2017</b>	
I do not want my preparer to file my return electronically <input checked="" type="checkbox"/> <input type="checkbox"/>			

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

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



400002000

10	<b>TOTAL 5.1% INCOME.</b> Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ... 10	2920000
<b>DEDUCTIONS</b>		
11	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. <b>Not more than \$2,000</b> ... 11a	70000
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. <b>Not more than \$2,000</b> ... 11b	000
12	Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ... 12	100000
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, 2016, or disabled dependent(s) <b>(only if single, head of household or married filing joint return and not claiming line 12).</b>	00
	<b>Not more than two:</b> a. <input type="text"/> × \$3,600 = ... 13	00
14	Rental deduction. <b>Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.</b>	
	Total rent paid in 2016: a. <input type="text"/> ÷ 2 = ... 14	300000
15	Other deductions from Schedule Y, line 18 ( <b>enclose</b> Schedule Y). ... 15	30000
16	<b>TOTAL DEDUCTIONS.</b> Add lines 11 through 15. ... 16	500000
17	<b>5.1% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. <b>Not less than "0"</b> ... 17	2420000
18	Total exemption amount (from line 2, item f) ... 18	1150000
19	<b>5.1% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. <b>Not less than "0."</b> If line 17 is less than line 18, see instructions. ... 19	1270000
20	<b>INTEREST AND DIVIDEND INCOME</b> from Schedule B, line 38. <b>Not less than "0"</b> ( <b>enclose</b> Schedule B) ... 20	00
21	<b>TOTAL TAXABLE 5.1% INCOME.</b> Add lines 19 and 20. ... 21	1270000
22	<b>TAX ON 5.1% INCOME</b> (from tax table). If line 21 is more than \$24,000, multiply by .051. <b>Note:</b> If choosing the optional 5.85% tax rate, fill in oval and see instructions. <input checked="" type="radio"/> ... 22	74300
23	<b>12% INCOME</b> from Schedule B, line 39. <b>Not less than "0"</b> ( <b>enclose</b> Schedule B): a. <input type="text"/> × .12 = ... 23	00
24	<b>TAX ON LONG-TERM CAPITAL GAINS</b> (from Schedule D, line 22). <b>Not less than "0."</b> <b>Enclose</b> Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and <b>enclose</b> Schedule D-IS <input type="radio"/> ... 24 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) <input type="radio"/>	00
25	Credit recapture amount ( <b>enclose</b> Credit Recapture Schedule; see instructions) ... 25	5900
26	Additional tax on installment sale (see instructions) ... 26	34100
27	If you qualify for <b>No Tax Status</b> , fill in oval and enter "0" on line 28 (from worksheet) <input type="radio"/>	
28	<b>TOTAL INCOME TAX.</b> Add lines 22 through 26 ... 28	114300
<b>CREDITS</b>		
29	Limited Income Credit (from worksheet) ... 29	00
30	Income tax paid to another state or jurisdiction (from Schedule OJC). <b>Not less than "0"</b> ... 30	00
31	Other credits (from Credit Manager Schedule) ... 31	00
32	<b>INCOME TAX AFTER CREDITS.</b> Subtract total of lines 29 through 31 from line 28. <b>Not less than "0"</b> 32	114300





FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

**33** Voluntary fund contributions:

a. Endangered Wildlife Conservation ▶ 33a	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00	d. Massachusetts U.S. Olympic ..... ▶ 33d	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
b. Organ Transplant ..... ▶ 33b	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00	e. Mass. Military Family Relief ..... ▶ 33e	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
c. Massachusetts AIDS ..... ▶ 33c	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00	f. Homeless Animal Prevention And Care ▶ 33f	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
Total. Add lines 33a through 33f ..... 33		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 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; be sure to **enclose** Schedule HC):

a. ▶     00 + b. ▶     00 - c. ▶     00 ... a + b - c = 35     00

You Spouse Federal healthcare penalty

**36** **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 32-35. .... 36     114300

**37** Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ..... ▶ 37     00

**38** 2015 overpayment applied to your 2016 estimated tax (from 2015 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2015 refund) ..... ▶ 38     00

**39** 2016 Massachusetts estimated tax payments (**do not include amount in line 38**) ..... ▶ 39     00

**40** Payments made with extension ..... ▶ 40     00

**41** Earned Income Credit: **DRAFT as of October 25, 2016**

a. Number of qualifying children ▶  1 Amount from U.S. return ▶     100000 × .23 = ..... ▶ 41     230000

**42** Senior Circuit Breaker Credit (**enclose** Schedule CB) ..... ▶ 42     105000

**43** Other refundable credits (from Credit Manager Schedule) ..... ▶ 43     116000

**44** **TOTAL.** Add lines 37 through 43 ..... 44     244000

**45** **OVERPAYMENT.** If line 36 is **smaller** than line 44, subtract line 36 from line 44. If line 36 is **larger** than line 44, go to line 48. If line 36 and line 44 are equal, enter "0" in line 47 ..... ▶ 45     129700

**46** Amount of overpayment you want **APPLIED to your 2017 ESTIMATED TAX** ..... ▶ 46     00

**47** **THIS IS YOUR REFUND.** Subtract line 46 from line 45.  
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ..... ▶ 47     RE 129700

Direct Deposit of Refund. See instructions.

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

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

**48** **TAX DUE.** Subtract line 44 from line 36. **Pay online at mass.gov/masstaxconnect**, or use Form PV ..... ▶ 48     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 48, if applicable:

Interest ▶     00 Penalty ▶     00 M-2210 amount ▶     00

▶ ☐ Exception. Enclose Form M-2210





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

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

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

**2016**

- 1 a. Date of birth ▶ 10111943 b. Spouse's date of birth ▶ M M D D Y Y Y Y c. Family size ▶ 3 (see instructions)
- 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 2939900
- 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, 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 2016, 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 2016, 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, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.
- 4a Private insurance, including ConnectorCare (complete lines 4f and/or 4g below). ☐ You ☐ Spouse
- 4b MassHealth. Fill in oval(s) and go to line 5. ☐ You ☐ Spouse
- 4c Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5. ☒ You ☐ Spouse
- 4d U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5. ☒ You ☐ Spouse
- 4e Other government program (enter the program name(s) only in lines 4f and/or 4g below). ☐ You ☐ Spouse
- Note:** Health Safety Net is not considered insurance or minimum creditable coverage.

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

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

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)

SPOUSE'S 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)

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

- 5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth 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 2016, 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.





SOCIAL SECURITY NUMBER

400002000

**Schedule DI** Dependent Information. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.****2016**

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 SONNY M.I.  LAST NAME SHYNE  
RELATIONSHIP TO TAXPAYER SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?  
☒ Yes

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

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

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

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

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

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

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

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

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

1. SOCIAL SECURITY NUMBER  
400002001

DATE OF BIRTH  
01012004

2. SOCIAL SECURITY NUMBER  
400002002

DATE OF BIRTH  
02031997

3. SOCIAL SECURITY NUMBER

DATE OF BIRTH

4. SOCIAL SECURITY NUMBER

DATE OF BIRTH

5. SOCIAL SECURITY NUMBER

DATE OF BIRTH

6. SOCIAL SECURITY NUMBER

DATE OF BIRTH

7. SOCIAL SECURITY NUMBER

DATE OF BIRTH

8. SOCIAL SECURITY NUMBER

DATE OF BIRTH

9. SOCIAL SECURITY NUMBER

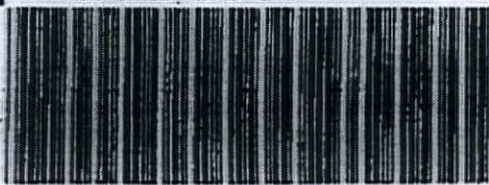
DATE OF BIRTH

10. SOCIAL SECURITY NUMBER

DATE OF BIRTH

DRAFT as of September 13, 2016





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

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

**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.**2016**

- |          |   |       |
|----------|---|-------|
| <b>1</b> | Alimony received (from U.S. return) (full- and part-year residents only; see instructions) . . . . . ▶ 1  | 60000 |
| <b>2</b> | Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) . . . . . ▶ 2  | 00    |
| <b>3</b> | <b>Other gambling winnings</b> (sources other than Massachusetts state lottery). <b>Not less than "0"</b> . . . ▶ 3<br><b>Note:</b> Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. <b>Do not</b> report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b. | 00    |
| <b>4</b> | Fees and other 5.1% income. <b>Not less than "0"</b> . . . . . ▶ 4  | 10200 |
| <b>5</b> | Total other 5.1% income. Add lines 1 through 4. <b>Not less than "0."</b> 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.

- |           |   |       |
|-----------|---|-------|
| <b>1</b>  | 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    |
| <b>2</b>  | 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  |
| <b>3</b>  | 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 |
| <b>4</b>  | 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<br><input type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F<br><input type="radio"/> Income exempt under U.S. tax treaty | 00    |
| <b>5</b>  | Moving expenses . . . . . ▶ 5   | 00    |
| <b>6</b>  | Medical savings account deduction . . . . . ▶ 6   | 10100 |
| <b>7</b>  | Self-employed health insurance deduction (see instructions) . . . . . ▶ 7   | 00    |
| <b>8</b>  | Health savings accounts deduction. . . . . ▶ 8  | 00    |
| <b>9</b>  | <input type="radio"/> Certain qualified deductions from U.S. Form 1040 (see instructions)<br><input type="radio"/> Certain business expenses from U.S. Form 1040 (see instructions). . . . . ▶ 9  | 00    |
| <b>10</b> | Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) . . . . . ▶ 10  | 6000  |
| <b>11</b> | College Tuition Deduction (from worksheet) . . . . . ▶ 11   | 00    |
| <b>12</b> | Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) . . . . . ▶ 12  | 00    |
| <b>13</b> | 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    |
| <b>14</b> | Claim of right deduction. . . . . ▶ 14  | 00    |
| <b>15</b> | Commuter deduction (from worksheet) . . . . . ▶ 15  | 00    |
| <b>16</b> | Human organ donation deduction ( <b>full-year residents only</b> ; see instructions) . . . . . ▶ 16   | 1100  |
| <b>17</b> | Certain gambling losses (see instructions) . . . . . ▶ 17   | 1000  |
| <b>18</b> | Total other deductions. Add lines 1 through 17. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 . . . . . ▶ 18   | 30000 |





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

2016

FIRST NAME <b>BUDDY</b>	M.I. <b></b>	LAST NAME <b>LIGHT</b>	SOCIAL SECURITY NUMBER OF PROPRIETOR <b>400002000</b>
BUSINESS NAME <b>LIGHT CLEANING</b>			EMPLOYER IDENTIFICATION NUMBER (if any) <b></b>
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE <b>CLEANING YARDS</b>			PRINCIPAL BUSINESS CODE (from U.S. Schedule C) <b>561730</b>
ADDRESS <b>2 PACKY PL</b>			NUMBER OF EMPLOYEES <b></b>
CITY/TOWN/POST OFFICE <b>BOSTON</b>		STATE <b>MA</b>	ZIP + 4 <b>02123 4040</b>
Accounting Method: <input checked="" type="radio"/> Cash <input type="radio"/> Accrual <input type="radio"/> Other (specify) _____			

Did you materially participate in the operation of this business during 2016? (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 2016? ☐ 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: ☐

<b>1</b>	a. Gross receipts or sales	<b>169900</b>	<input type="checkbox"/>	<b>169900</b>
	b. Returns and allowances	<b>00</b>	a - b = 1	<b>169900</b>
<b>2</b>	Cost of goods sold and/or operations (Schedule C-1, line 8)		<input type="checkbox"/>	<b>00</b>
<b>3</b>	Gross profit. Subtract line 2 from line 1		<input checked="" type="checkbox"/>	<b>169900</b>
<b>4</b>	Other income. Do not include interest income (other than from Mass. banks) and dividends		<input type="checkbox"/>	<b>00</b>
<b>5</b>	Total income. Add line 3 and line 4		<input checked="" type="checkbox"/>	<b>169900</b>
<b>6</b>	Advertising		<input type="checkbox"/>	<b>9900</b>
<b>7</b>	Bad debts from sales or services		<input type="checkbox"/>	<b>00</b>
<b>8</b>	Car and truck expenses		<input type="checkbox"/>	<b>60000</b>
<b>9</b>	Commissions and fees		<input type="checkbox"/>	<b>00</b>
<b>10</b>	Depletion		<input type="checkbox"/>	<b>00</b>
<b>11</b>	Depreciation and Section 179 deduction		<input type="checkbox"/>	<b>00</b>
<b>12</b>	Employee benefit programs (other than in line 17)		<input type="checkbox"/>	<b>00</b>
<b>13</b>	Insurance (other than health)		<input type="checkbox"/>	<b>00</b>
<b>14</b>	Interest:			
	a. mortgage interest paid to financial institutions	<b>00</b>		
	b. other interest	<b>00</b>	a + b = 14	<b>00</b>
<b>15</b>	Legal and professional services		<input type="checkbox"/>	<b>00</b>
<b>16</b>	Office expense		<input type="checkbox"/>	<b>100000</b>
<b>17</b>	Pension and profit-sharing plans		<input type="checkbox"/>	<b>00</b>



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



For calendar year 2016 or taxable year beginning

01/01/2016

and ending 12/31/2016

Name of taxpayer

Identification number

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]

DRAFT as of September 13, 2016





FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2017 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.**2016**

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

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

2 PACKY PL

BOSTON

MA 02123 4040

- 1 Living quarters status during 2016: ☐ 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, 2016. If over \$720,000, 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 \$71,000; 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 2016 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 2016. .... 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 \$1,070 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 2016 : a.       1428000 ÷ 4 = ..... 18       357000
- Landlord's name and address JOELANDING 1MAIN 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 \$1,070 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**

**2016**

For calendar year 2016 or taxable period beginning		and ending	
Name of taxpayer <b>BUDDY LIGHT</b>	Federal Identification number	Social Security number <b>400002000</b>	
Mailing address <b>2 PACKY PL</b>			
City/Town <b>BOSTON</b>	State <b>MA</b>	Zip <b>02123</b>	Phone number <b>800-182-2469</b>
Designated production company representative <b>LARRY FINE</b>	E-mail address <b>LARFINE@YOLKS.ORG</b>		Phone number <b>800-182-2469</b>
Massachusetts start date <b>03/06/2016</b>	Massachusetts end date <b>08/06/2016</b>		
Fill in if any amount of this credit(s) originates from a pass-through entity <input type="radio"/> 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 ▶ **2140 F01014** ▶ 1 **2423**  
**Note:** If you are the beneficiary of a trust, enter amount from Schedule 2K-1, line 23, 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.

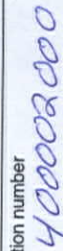
If an election to refund the film credit for a production or certificate number is made, the entire film credit remaining after reducing tax liability and other credits will be refunded at 90%. Partial refunds, transfers or carryovers are not allowed. However, the refund can be applied as an estimated 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 **1/2/2017**





Identification number

Name of taxpayer

Buddy LIGHT

## 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]

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