

Test #2

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 P	M.I. A	LAST NAME APPLEBON	1. YOUR SOCIAL SECURITY NUMBER 4 0 0 0 0 1 0 0 0
SPOUSE'S FIRST NAME OR EST OF PE	M.I. A	LAST NAME APPLEBON	2. SPOUSE'S SOCIAL SECURITY NUMBER 4 0 0 0 0 1 1 0 0
ADDRESS 1 YAWKEY WAY APT 1		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY BOSTON	STATE ZIP + 4 MA 02123 0131

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 ▶ \$ 1
 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

- a** Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; or 1040EZ, line 4) ▶ a 90000000
b Federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) ▶ b 74817000
- 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 88000000
- b.** Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ 4 × \$1,000 = 2b 40000000
 You must enclose Schedule DI.
- c.** Age 65 or over before 2017: ☐ You ☒ Spouse Enter number ▶ 1 × \$ 700 = 2c 70000000
- d.** Blindness: ☐ You ☒ Spouse Enter number ▶ 1 × \$2,200 = 2d 22000000
- e.** 1. Medical/Dental ▶ 69500 2. Adoption ▶ 60500 1 + 2 = 2e 13000000
 From U.S. Schedule A, line 4 See instructions
- f. TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 ▶ 2f 17000000

INCOME

- 3** Wages, salaries, tips and other employee compensation (from all Forms W-2) ▶ 3 100000000
- 4** Taxable pensions and annuities (see instructions) ▶ 4 30000000
- 5 a.** ▶ 21700 - **b.** ▶ 20000 a - b (not less than 0) = 5 17000
 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 100000000
- 7** If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ▶ 7 X 94000000
- 8 a.** Unemployment compensation. See instructions ▶ 8a 16000000
- b.** Massachusetts state lottery winnings ▶ 8b 92300000
- 9** Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 9 10000000

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 <i>Joe Smith</i>	Date 2/2/2017	Print paid preparer's name JOE SMITH	Preparer's SSN or PTIN ▶ 410001 000
Spouse's signature (if filing jointly)	Date	Paid preparer's phone (617) 100 9999	Paid preparer's EIN ▶ 321 459 876
May DOR discuss this return with the preparer?	▶ <input checked="" type="checkbox"/> Yes	Paid preparer's signature <i>Joe Smith</i>	Date <input checked="" type="checkbox"/> Fill in if self-employed 2/2/2017
I do not want my preparer to file my return electronically	▶ <input checked="" 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).



SOCIAL SECURITY NUMBER

400001000

2016 FORM 1, PAGE 2

10 **TOTAL 5.1% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ... 10 7240000

DEDUCTIONS

11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than \$2,000** ... ▶ 11a 140000

b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than \$2,000** ▶ 11b 158100

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 12 00

13 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2016, or disabled dependent(s) **(only if single, head of household or married filing joint return and not claiming line 12).**

Not more than two: a. ▶ 1 × \$3,600 = ▶ 13 360000

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

Total rent paid in 2016: a. ▶ 00 ÷ 2 = ▶ 14 00

15 Other deductions from Schedule Y, line 18 (enclose Schedule Y) ▶ 15 41900

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15. ▶ 16 700000

17 **5.1% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17 6540000

18 Total exemption amount (from line 2, item f) 18 1700000

19 **5.1% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0."**
If line 17 is less than line 18, see instructions. 19 4840000

20 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0"**
(enclose Schedule B) ▶ 20 131300

21 **TOTAL TAXABLE 5.1% INCOME.** Add lines 19 and 20. 21 4971300

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 instructions. ▶ ☐ 22 253500

23 **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B):
a. ▶ 3700 × .12 = 23 400

24 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). **Not less than "0."** Enclose
Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ ☐ ▶ 24 10200
If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶ ☐

25 Credit recapture amount (enclose Credit Recapture Schedule; see instructions) ▶ 25 7200

26 Additional tax on installment sale (see instructions) ▶ 26 5700

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 277000

CREDITS

29 Limited Income Credit (from worksheet) ▶ 29 00

30 Income tax paid to another state or jurisdiction (from Schedule OJC). **Not less than "0"** ▶ 30 200

31 Other credits (from Credit Manager Schedule) ▶ 31 48600

32 **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 through 31 from line 28. **Not less than "0"** 32 228200



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

- 33** Voluntary fund contributions:
- | | | | |
|---|------|--|------|
| a. Endangered Wildlife Conservation ▶ 33a | 1000 | d. Massachusetts U.S. Olympic ▶ 33d | 1300 |
| b. Organ Transplant ▶ 33b | 1100 | e. Mass. Military Family Relief ▶ 33e | 1400 |
| c. Massachusetts AIDS ▶ 33c | 1200 | f. Homeless Animal Prevention And Care ▶ 33f | 500 |
| Total. Add lines 33a through 33f 33 | | 6500 | |

- 34** Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) ▶ 34 1800

- 35** Health Care penalty. **Not less than "0"** (from worksheet; be sure to **enclose** Schedule HC):
- | | | | | |
|---------|-----------|-------------|--------------------|----------------------------|
| a. ▶ 00 | + b. ▶ 00 | - c. ▶ 2400 | ... 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 236500

- 37** Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ▶ 37 206500

- 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 7000

- 39** 2016 Massachusetts estimated tax payments (**do not include amount in line 38**) ▶ 39 100000

- 40** Payments made with extension ▶ 40 00

- 41** Earned Income Credit: **DRAFT as of October 25, 2016**
- | | | | | | |
|------------------------------------|----|---------------------------|----|------------------|----|
| a. Number of qualifying children ▶ | 00 | Amount from U.S. return ▶ | 00 | × .23 = ... ▶ 41 | 00 |
|------------------------------------|----|---------------------------|----|------------------|----|

- 42** Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 42 93000

- 43** Other refundable credits (from Credit Manager Schedule) ▶ 43 20000

- 44** **TOTAL.** Add lines 37 through 43 44 336500

- 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 100000

- 46** Amount of overpayment you want **APPLIED to your 2017 ESTIMATED TAX** ▶ 46 40000

- 47** **THIS IS YOUR REFUND.** Subtract line 46 from line 45.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ▶ 47 REF 60000

Direct Deposit of Refund. See instructions.

Type of account (you must select one): ▶ ☐ Checking ☒ Savings▶ 011221320 ▶ 01776
Routing number (first two digits must be 01-12 or 21-32) Account number

- 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

P APPLEBON 400001000

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

2016

1 a. Date of birth ▶ 01101955 b. Spouse's date of birth ▶ 01111945 c. Family size ▶ 6 (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 7481700

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). You must fill in an oval. The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, 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).

4b MassHealth. Fill in oval(s) and go to line 5.

4c Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5.

4d U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5.

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.

4a ☒ You ☒ Spouse

4b ☐ You ☐ Spouse

4c ☐ You ☐ Spouse

4d ☐ You ☐ Spouse

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)

TUFTS

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

022012345

SUBSCRIBER NUMBER (from Form MA 1099-HC)

911411617

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

HARVARD

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

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 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.



FIRST NAME

P

M.I. LAST NAME

AP PLEBON

SOCIAL SECURITY NUMBER

400001000

Schedule HC Uninsured for All or Part of 2016

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

- 6 Was your income in 2016 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 2016. 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 2016, 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 2016. 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 2016, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may **only** fill in the oval(s) for the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

MONTHS COVERED BY HEALTH INSURANCE THAT MET MINIMUM CREDITABLE COVERAGE

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

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 2016. **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. SKIP THE REMAINDER OF THIS SCHEDULE AND COMPLETE YOUR TAX RETURN.**

Schedule HC Religious Exemption and Certificate of Exemption 14, 2016

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 2016 tax year? ▶ 8b You: ☐ Yes ☐ No
Spouse: ☐ Yes ☐ No

If you answer **No** to line 8b, **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. 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 Massachusetts Health Connector for the 2016 tax year? ▶ 9 You: ☐ Yes ☒ No
Spouse: ☒ Yes ☐ No

Note: If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2016, 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 2016. 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

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

4 0 0 0 0 - 1 0 0 0

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 2016 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

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 2016 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 Massachusetts Health Connector. 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 Massachusetts Health Connector 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 35c 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 Massachusetts Health Connector 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 Massachusetts Health Connector 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 Massachusetts Health Connector for purposes of deciding this appeal.

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



COMPLETE SCHEDULE HC-CS
TO REPORT ADDITIONAL
INSURANCE COMPANIES

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

40000-1000

Schedule HC-CS Health Care Information Continuation Sheet

2016

Complete Schedule HC-CS, Health Care Information Continuation Sheet, if you fill in the **Full-Year MCC** or **Part-Year MCC** oval(s) in line 3 of Schedule HC and had more than two private health insurance companies. **Note:** Your two most recent health insurance companies should be reported on Schedule HC, line(s) 4f and/or 4g. Fill out the information below, using Form MA 1099-HC, to report the information from your additional insurance companies.

PART A. YOUR HEALTH INSURANCE

3. NAME OF THIRD INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY (from box 1 of Form MA 1099-HC)

ROJO SOCK NATIONAL GROUP

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

022024135

SUBSCRIBER NUMBER (from Form MA 1099-HC)

01804071

4. NAME OF FOURTH INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY (from box 1 of Form MA 1099-HC)

BCBS MA

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

022531402

SUBSCRIBER NUMBER (from Form MA 1099-HC)

7376790024

PART B. SPOUSE'S HEALTH INSURANCE (you must complete even if covered under same insurance plan)

3. NAME OF THIRD INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

MITSEE GROUP

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

022420513

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

6113114

4. NAME OF FOURTH INSURANCE COMPANY OR ADMINISTRATOR IF NECESSARY FOR SPOUSE (from box 1 of Form MA 1099-HC)

YMCA HEALTH

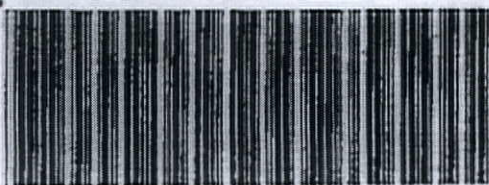
FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC)

022451300

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

111760412

PRINT as of September 13, 2016



Schedule INC XXXXXXXXXXXXX

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

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX



SOCIAL SECURITY NUMBER

400001000

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 BEN M.I. LAST NAME APPLEBON

RELATIONSHIP TO TAXPAYER

SON

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

2. FIRST NAME BETH M.I. LAST NAME APPLEBON

RELATIONSHIP TO TAXPAYER

DAUGHTER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

3. FIRST NAME BECCA M.I. LAST NAME APPLEBON

RELATIONSHIP TO TAXPAYER

DAUGHTER

IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

▶ ☐ Yes

4. FIRST NAME BONNIE M.I. LAST NAME APPLEBON

RELATIONSHIP TO TAXPAYER

DAUGHTER

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

400001001

DATE OF BIRTH

01022009

2. SOCIAL SECURITY NUMBER

400001002

DATE OF BIRTH

02032000

3. SOCIAL SECURITY NUMBER

400001003

DATE OF BIRTH

02032000

4. SOCIAL SECURITY NUMBER

400001004

DATE OF BIRTH

02032000

5. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

6. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

7. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

8. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

9. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

10. SOCIAL SECURITY NUMBER

DATE OF BIRTH

M M D D Y Y Y Y

DRAFT as of September 13, 2016



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.

2016

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" . . . ▶ 3 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 5.1% income. Not less than "0"	▶ 4	80000
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	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	900
	<input checked="" type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F		
	<input type="radio"/> Income exempt under U.S. tax treaty		
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	<input type="radio"/> Certain qualified deductions from U.S. Form 1040 (see instructions)		
	<input checked="" type="radio"/> 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



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 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 021230131
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:

1	a. Gross receipts or sales	300001600	300000000
	b. Returns and allowances	1600	1600
		a - b = 1	300000000
2	Cost of goods sold and/or operations (Schedule C-1, line 8)		100000000
3	Gross profit. Subtract line 2 from line 1		200000000
4	Other income. Do not include interest income (other than from Mass. banks) and dividends		500000000
5	Total income. Add line 3 and line 4		700000000
6	Advertising		6000
7	Bad debts from sales or services		70000
8	Car and truck expenses		16932000
9	Commissions and fees		4000
10	Depletion		78000
11	Depreciation and Section 179 deduction		10000
12	Employee benefit programs (other than in line 17)		900000000
13	Insurance (other than health)		30000
14	Interest:		
	a. mortgage interest paid to financial institutions	9270000	
	b. other interest	2000000	
		a + b = 14	9470000
15	Legal and professional services		99900
16	Office expense		3001000
17	Pension and profit-sharing plans		80000000

[illegible]**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**

2 a. Purchases **a - b = 2**

b. Items withdrawn for personal use **a - b = 2**

3 Cost of labor (do not include salary paid to yourself) **3**

4 Materials and supplies **4**

5 Other costs (enclose statement)..... **5**

6 Add lines 1 through 5..... **6**

7 Inventory at end of year **7**

8 Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C,
line 2..... **8**



Massachusetts Department of Revenue

Schedule E-1

Rental Real Estate and Royalty Income and (Loss)

2016

Form 1 and Form 1 NR/PY filers must use Schedule E-1 to report income and loss from rental real estate and royalties. Separate Schedule(s) E-1 must be filed for each individual entity.

Name	P APPLEBON	Social Security number	400001000	Type of real estate	RENTAL
Street address	10 EAST ST				
City/Town	BOSTON	State	MA	Zip	021230010
Fill in one only: <input checked="" type="radio"/> Rental real estate <input type="radio"/> Royalty					

Income or (Loss) from Rental Real Estate and Royalties

Income

▼ Fill in oval if showing a loss

1 Rents received	1	1000
2 Royalties received	2	

Expenses

3 Advertising	3	30
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	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 400
24 Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.)	24	<input checked="" type="radio"/> 400

25 Fill in if 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.



Massachusetts Department of Revenue

Schedule E-2

Partnership and S Corporation Income and (Loss)

2016

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	<i>P APPLEBON</i>	Social Security number	<i>40000 1000</i>
Name of entity	<i>FRED AND BARNEY PARTNERSHIP</i>	Federal Identification number	<i>012 210 345</i>
Fill in one only: <input type="radio"/> S corporations <input checked="" type="radio"/> Partnership			

Income or (Loss) from Partnerships and S Corporations

▼ Fill in oval if showing a loss

1	Passive loss allowed. (Enter as positive amount.)	1	<input type="text" value="500"/>
2	Passive income (from U.S. Schedule K-1)	2	<input type="text" value="100"/>
3	Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)	3	<input type="text" value="200"/>
4	Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.)	4	<input type="text" value="300"/>
5	Non-passive income (from U.S. Schedule K-1)	5	<input type="text" value="300"/>
6	Combine lines 2 and 5.	6	<input type="text" value="400"/>
7	Combine lines 1, 3 and 4.	7	<input checked="" type="radio"/> <input type="text" value="1000"/>
8	Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	<input checked="" type="radio"/> <input type="text" value="600"/>
9	Interest (other than from Massachusetts banks) and dividends if included in line 8	9	<input type="text"/>
10	Interest from Massachusetts banks if included in line 8	10	<input type="text"/>
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	<input checked="" type="radio"/> <input type="text" value="600"/>
12	Fill in if reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses		<input type="radio"/>
13	Fill in if any amount of this investment not at risk		<input type="radio"/>

DRAFT as of September 13, 2016



Massachusetts Department of Revenue

Schedule E-3

Estate, Trust, REMIC and Farm Income and (Loss)

2016

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name	P APPLEBON	Social Security number	400001000
Name of entity	APPLE FARMS	Federal identification number	011022034
Fill in one only: <input type="radio"/> Estate/trust <input type="radio"/> REMIC <input checked="" type="radio"/> Farm			

Income or (Loss) from Estates and Trusts

▼ Fill in oval if showing a loss

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	<input type="radio"/>
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	<input type="radio"/>
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	<input type="radio"/>
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.1% 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	<input type="radio"/>

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	<input type="radio"/>
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	<input type="radio"/>

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	<input checked="" type="radio"/> 649000
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Massachusetts Department of Revenue
Schedule E Reconciliation
Total Supplemental Income and (Loss)

2016

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

▼ Fill in oval if showing a loss

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



Name

P APPLEBON

Social Security number

40000 1000

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.

▼ Fill in oval if showing a loss

25	Passive loss allowed. (Enter as positive amount.)	25	<input type="text" value="500"/>
26	Passive income	26	<input type="text" value="100"/>
27	Non-passive loss. (Enter as positive amount.)	27	<input type="text" value="200"/>
28	Section 179 expense deduction. (Enter as positive amount.)	28	<input type="text" value="300"/>
29	Non-passive income	29	<input type="text" value="300"/>
30	Combine lines 26 and 29	30	<input type="text" value="400"/>
31	Combine lines 25, 27 and 28	31	<input checked="" type="radio"/> <input type="text" value="1000"/>
32	Partnership and S corporation income or loss. Combine lines 30 and 31	32	<input checked="" type="radio"/> <input type="text" value="600"/>
33	Interest (other than from Massachusetts banks) and dividends if included in line 32	33	<input type="text"/>
34	Interest from Massachusetts banks if included in line 32	34	<input type="text"/>
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	<input checked="" type="radio"/> <input type="text" value="600"/>
36	Fill in if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses. <input type="radio"/>		

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	<input type="text"/>
38	Passive income	38	<input type="text"/>
39	Non-passive deduction or (loss). (Enter as positive amount.)	39	<input type="text"/>
40	Non-passive other income	40	<input type="text"/>
41	Add lines 38 and 40	41	<input type="text"/>
42	Add lines 37 and 39	42	<input type="radio"/>
43	Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.)	43	<input type="radio"/>
44	Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 43	44	<input type="text"/>
45	Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 44 from line 43	45	<input type="radio"/>
46	Interest (other than from Massachusetts banks) and dividends if included in line 45	46	<input type="text"/>
47	Adjustments to 5.1% income	47	<input type="text"/>
48	Subtotal. Combine lines 46 and 47	48	<input type="text"/>
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	<input type="radio"/>

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	<input type="text"/>
51	Taxable income or net (loss). (Enter loss as negative amount.)	51	<input type="radio"/>
52	Income	52	<input type="text"/>
53	Combine lines 51 and 52. (Enter loss as negative amount.)	53	<input type="radio"/>



Name

P APPLEBON

Social Security number

400001000

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.

▼ Fill in oval if showing a loss

54 Net farm rental income or (loss). (Enter loss as negative amount.) **54** ☒ 649 000

Summary

55 Income or (loss). Combine lines 24, 35, 49, 53 and 54. (Enter loss as negative amount.) **55** ☒ 650 000

56 Massachusetts differences. Enclose statement **56** ☒ 290 000

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** ☒ 940 000

DRAFT as of September 13, 2016



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

Schedule B Interest, Dividends and Certain Capital Gains and Losses**2016****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 5.1% interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

- 1 Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; or Form 1040EZ, line 2) ... 1 150200
- 2 Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9a) ... 2 2800
- 3 Other interest and dividends not included above (enclose statement) ... 3 00
- 4 Total interest and dividends. Add lines 1, 2 and 3 ... 4 153000
- 5 Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) ... 5 21700
- 6 Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S./ Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) 6 00
- 7 Subtotal: Line 4 minus lines 5 and 6. Not less than "0" ... 7 131300
- 8 Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions ... 8 00
- 9 Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business against short-term capital gains, carryover short-term losses from prior years, or excess exemptions, omit lines 10-37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4 ... 9 131300

PART 2. SHORT-TERM CAPITAL GAINS/LOSSES & LONG-TERM GAINS ON COLLECTIBLES

- 10 Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) ... 10 3700
- 11 Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 12) ... 11 00
- 12 Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) ... 12 00
- 13 Add lines 10 through 12. ... 13 3700
- 14 Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions ... 14 00
- 15 Subtotal: Subtract line 14 from line 13. Not less than "0" ... 15 3700
- 16 Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) ... 16 ☒ 00
- 17 Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) ... 17 ☒ 00
- 18 Prior short-term unused losses for years beginning after 1981 (from 2015 Massachusetts Schedule B, line 40) ... 18 ☒ 00
- 19 Combine lines 15 through 18. If "0" or greater, omit lines 20 through 23 and enter this amount in line 24. If less than "0," complete line 20. ... 19 ☒ 3700
- 20 Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (considered as a positive amount). Not more than \$2,000 ... 20 00

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

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



SOCIAL SECURITY NUMBER

400001000

2016 SCHED. B, PAGE 2

- 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

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 2017. Enter amount from line 23. If line 23 was not completed, enter "0" 40 ☒ 00



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

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**2016****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	<input checked="" type="checkbox"/>					1000	00
2	Enter amounts included in U.S. Schedule D, line 9, col. h.	2	<input checked="" type="checkbox"/>					1500	00
3	Enter amounts included in U.S. Schedule D, line 10, col. h.	3	<input checked="" type="checkbox"/>					5000	00
4	Enter amounts included in U.S. Schedule D, line 11, col. h.	4	<input checked="" type="checkbox"/>					00	00
5	Enter amounts included in U.S. Schedule D, line 12, col. h.	5	<input checked="" type="checkbox"/>					4000	00
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	<input type="checkbox"/>					3000	00
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	<input checked="" type="checkbox"/>					1000	00
8	Carryover losses from prior years (from 2015 Schedule D, line 23).	8	<input checked="" type="checkbox"/>					00	00
9	Combine lines 1 through 8.	9	<input checked="" type="checkbox"/>					2000	00
10	Differences, if any. See instructions.	10	<input checked="" type="checkbox"/>					00	00
11	Adjusted capital gains and losses. See instructions.	11	<input checked="" type="checkbox"/>					2000	00
12	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11.	12	<input type="checkbox"/>					00	00
13	Subtotal. Subtract line 12 from line 11. See instructions.	13	<input checked="" type="checkbox"/>					2000	00
14	Capital losses applied against capital gains. See instructions.	14	<input type="checkbox"/>					00	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	<input checked="" type="checkbox"/>					2000	00
16	Long-term capital losses applied against interest and dividends (from worksheet).	16	<input type="checkbox"/>					00	00
17	Subtotal. Combine line 15 and line 16. See instructions.	17	<input checked="" type="checkbox"/>					2000	00
18	Allowable deductions from your trade or business (from Schedule C-2). See instructions.	18	<input type="checkbox"/>					00	00
19	Subtotal. Subtract line 18 from line 17. Not less than "0".	19	<input checked="" type="checkbox"/>					2000	00
20	Excess exemptions (from worksheet), only if single, head of household or married filing jointly.	20	<input type="checkbox"/>					00	00
21	Taxable long-term capital gains. Subtract line 20 from line 19. Not less than "0".	21	<input checked="" type="checkbox"/>					2000	00
22	Tax on long-term capital gains. Multiply line 21 by .051 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	<input type="checkbox"/>					1020	00
23	Available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss.	23	<input checked="" type="checkbox"/>					00	00

For calendar year 2016 or taxable year beginning

01/01/2016

and ending

12/31/2016

Name of taxpayer

Identification number

P APPLEBON

40000 1000

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

P APPLEBON 400001000

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

1 YAWKEY WAY BOSTON MA 02123 0131

- 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 690000 00

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 746920 00
4 Total Social Security benefits (see instructions) 4 4000 00
5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 800 00
6 Miscellaneous income, including cash public assistance 6 1000 00
7 Massachusetts total income. Add lines 3 through 6 7 752000 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 683000 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 \$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 703000 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 693000 00
13 Enter 50% (.50) of water and sewer use charges paid in 2016. 13 8300 00
14 Add lines 12 and 13 14 776000 00
15 Income threshold. Multiply line 9 by 10% (.10) 15 683000 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 9300 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 9300 00
18 Enter total amount of rent paid for your principal residence in 2016 : a. 00 ÷ 4 = 18 00
Landlord's name and address _____
19 Income threshold. Multiply line 9 by 10% (.10) 19 00 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 00
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 00 00



Massachusetts Department of Revenue
Schedule EC
Solar and Wind Energy Credit

2016

Name(s) as shown on Massachusetts Form 1 or 1-NR/PY

P APPLEBON

Social Security number

400001000

Address of principal residence in Massachusetts (do not enter PO box)

1 YAWKEY WAY

City/Town

BOSTON

State

MA

Zip

02123

Costs of renewable solar and/or wind energy source property installed in a principal Massachusetts residence

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 2016. Enclose a statement describing the nature of the expenditures 1
- 2 Enter any U.S. HUD grant or rebate for such expenditures 2
- 3 Net 2016 expenditures. Subtract line 2 from line 1. Not less than "0" 3
- 4 Enter 15% of line 3. 4
- 5a Maximum allowable credit for principal residence 5a
- 5b Total prior years credit taken by taxpayer for this principal residence 5b
- 5c Subtract line 5b from line 5a. Not less than "0" 5c
- 6 2016 Massachusetts Energy Credit. Enter line 4 or line 5c, whichever is less. 6
- 7a Enter 2013 unused Massachusetts Energy Credit (from 2015 Schedule EC, line 12, col. c) 7a
- 7b Enter 2014 unused Massachusetts Energy Credit (from 2015 Schedule EC, line 12, col. c) 7b
- 7c Enter 2015 unused Massachusetts Energy Credit (from 2015 Schedule EC, line 12, col. c) 7c
- 8 Massachusetts Energy Credit available this year. Add lines 6, 7a, 7b and 7c 8

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
- 10 Massachusetts Energy Credit allowable this year. Enter the smaller of line 8 or line 9 here and on the Credit Manager Schedule. 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

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
2014	(2015 Sch. EC, line 12, col. c)			2017
2015	(2015 Sch. EC, line 12, col. c)			2017-2018
2016	(2016 Sch. EC, line 6)	419	419	2017-2019
12 Totals		419	419	



Massachusetts Department of Revenue

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

2016

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

Social Security number(s)

P APPLEBON

40 000 1000

a. Fill in if this credit originated from a pass-through entity ☐

b. If Yes, enter name and identification number of the pass-through entity (see instructions).

Name

Identification number

Part 1. Interim control deleading. Attach letter(s) of interim control.

1a. Address of Massachusetts unit under an emergency lead management plan. Include unit or apartment number, if applicable.

1 YAWKEY WAY BOSTON MA 02123 0131

1b. License number of risk assessor	1c. Date of compliance or payment, whichever is later	1d. Total cost of qualified interim control measures	1e. Enter 50% of col. d	1f. Enter the lesser of col. e or \$500
7600770	0601 2016	2	1	1

2a. Address.

2b	2c	2d	2e	2f

3a. Address.

3b	3c	3d	3e	3f

4 Total amounts qualifying for interim control deleading. Add all amounts in col. f 4 1



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

Social Security number(s)

P APPLE BON

400001000

Part 2. Full compliance deleading. Attach letter(s) of compliance.**1a.** Address of Massachusetts unit deleaded. Include unit or apartment number, if applicable.

10 EAST ST BOSTON MA 02123 0010

1b. License number of inspector of final deleading	1c. Date of compliance or payment, whichever is later	1d. Total cost of qualified lead removal or covering measures	1e. Total cost or \$1,500, whichever is less	1f. Subtract from col. e any entry in Part 1, col. f or any entry from 2009 through 2015 of Sch. LP, Part 1, col. f
7601713	07012016	3	3	1

2a. Address.

2b	2c	2d	2e	2f

3a. Address.

3b	3c	3d	3e	3f

4 Total amounts qualifying for full compliance deleading. Add all amounts in col. f. **4** 1**Part 3. Current year credit**

- 5** Total Lead Paint Credits for this year. Add Part 1, line 4 and Part 2, line 4 **5** 2
- 6** Enter unused credits from prior year (from 2015 Schedule LP, line 11, col. c). **6** 13
- 7** Massachusetts Lead Paint Credit available this year. Add lines 5 and 6. **7** 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. **8** 2770
- 9** Massachusetts Lead Paint Credit allowable this year (smaller of lines 7 or 8). Enter here and on the Credit Manager Schedule. 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. **9** 15

Part 4. Unused lead paint carryover**10** Complete only if line 7 is greater than line 8, or if you have unused credits from prior years.

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
2010	(2015 Sch. LP, line 11, col. c)			2017
2011	(2015 Sch. LP, line 11, col. c)			2017-2018
2012	(2015 Sch. LP, line 11, col. c)			2017-2019
2013	(2015 Sch. LP, line 11, col. c)			2017-2020
2014	(2015 Sch. LP, line 11, col. c)			2017-2021
2015	(2015 Sch. LP, line 11, col. c) 13	13		2017-2022
2016	(2016 Sch. LP, line 5) 2	2		2017-2023
11 Totals		15	15	



Massachusetts Department of Revenue

Schedule SC

Septic Credit for Repairing or Replacing
a Failed Cesspool or Septic System

2016

Name(s) as shown on Massachusetts Forms 1 or 1-NR/PY

Social Security number

P APPLEBON

400001000

Street address of principal residence with a failed system (must be in Massachusetts; do not enter PO box)

1 YAWKEY WAY

City/Town

State

Zip

Phone number

BOSTON

MA

02123 0131

617-000-0001

Part 1. General information

1a Date certificate of compliance or verification letter issued (mm/dd/yyyy). Retain a copy of certificate or letter

06/01/2016

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%

List names, addresses and pct. of ownership of any co-owners of above property. If a condominium, list legal name of condominium association and total number of owners

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 line 3 (you must also complete Part 5).

3a ☐ Subsidized loan issued under homeowner septic repair program

Name of participating lender

Amount of loan

BANK OF BOSTON

100

Loan term (in months)

Interest rate (fill in one only)

12

☐ 0% ☒ 3% ☐ 5%3b ☐ Loan issued by municipality and assessed as a betterment (see instructions) to your property tax bill

Name of municipality

Amount of betterment

BOSTON

50

Number of years to repay betterment

Interest rate

7

4%

Part 2. Computation of credit. Complete Part 2 only if Certificate of Compliance or verification letter was issued in 2016.

4 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 2015.

a. Description	b. Date paid	c. Actual cost
SAND	05/20/2016	20
PIPE	05/20/2016	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

5 60

6 Maximum amount available for computation of the credit. Enter the smaller of line 5 or \$15,000.

6 60

7 Amount of actual costs available for the credit. Multiply line 6 by .40 (40%)

7 24



Name(s) as shown on Massachusetts Forms 1 or 1-NR/PY

Social Security number

P APPLEBON

400001000

Part 3. Current year credit

- 8** Maximum Septic Credit available this year. If Certificate of Compliance or verification letter was issued in 2016, enter the smaller of line 7 or \$1,500. If claiming a carryover credit, enter the smaller of 2015 Schedule SC, line 15, col. C or \$1,500 **8** 24
- 9** Adjusted Septic Credit. Multiply line 8 by the percentage in line 2 **9** 24
- 10** Interest subsidy received, if any (from Part 5, line 36) **10**
- 11** Adjusted Septic Credit available for 2016. 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 the Credit Manager Schedule. 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.

- 14** For year of issuance of certificate of compliance.

Year	a. Total credit available	b. Portion used this year (2016 Sch. SC, line 13)	c. Unused credit available Subtract col. b from col. a	
			Amount	For
2012	(2015 Sch. SC, line 15, col. c)			2017
2013	(2015 Sch. SC, line 15, col. c)			2017-2018
2014	(2015 Sch. SC, line 15, col. c)			2017-2019
2015	(2015 Sch. SC, line 15, col. c)			2017-2020
2016	(2016 Sch. SC, line 7)	<u>24</u>		2017-2021
15 Totals		<u>24</u>		

DRAFT as of September 13, 2016



Name(s) as shown on Massachusetts Forms 1 or 1-NR/PY

Social Security number

P APPLETON

400001000

Part 5. Computation of interest subsidy. If certificate of compliance or verification letter was issued in 2016, complete lines 31 through 36 only. If claiming a carryover credit, complete all applicable lines.

16	Total amount of loan or betterment outstanding during 2011	16	
17	Number of days the loan or betterment was issued during 2011	17	
18	Amount in line 16 \times (number of days in line 17 \div 365) \times 4.5%	18	
19	Total amount of loan or betterment outstanding during 2012	19	
20	Number of days the loan or betterment was issued during 2012	20	
21	Amount in line 19 \times (number of days in line 20 \div 365) \times 4%	21	
22	Total amount of loan or betterment outstanding during 2013	22	
23	Number of days the loan or betterment was issued for during 2013	23	
24	Amount in line 22 \times (number of days in line 23 \div 365) \times 4%	24	
25	Total amount of loan or betterment outstanding during 2014	25	
26	Number of days the loan or betterment was issued for during 2014	26	
27	Amount in line 25 \times (number of days in line 26 \div 365) \times 4%	27	
28	Total amount of loan or betterment outstanding during 2015	28	
29	Number of days the loan or betterment was issued for during 2015	29	
30	Amount in line 28 \times (number of days in line 29 \div 365) \times 4%	30	
31	Total amount of loan or betterment outstanding during 2016	31	150
32	Number of days the loan or betterment was issued for during 2016	32	204
33	Amount in line 31 \times (number of days in line 32 \div 365) \times rate to be determined	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 2016, enter the amount of interest paid in 2016. 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	

DRAFT as of September 13, 2016



Schedule EOAC Economic Opportunity Area Credit

2016

Name P APPLEBON

Federal Identification or Social Security number
40 000 1000

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 2016

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)

<u>PARTNERSHIP PURCHASED ABANDONED PROPERTY</u>	<u>03 01 2016</u>	<u>15</u>	<u>500</u>

DRAFT as of September 13, 2016

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

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	<u>2770</u>
11 Total of other credits. See instructions	11	<u>483</u>
12 Subtract line 11 from line 10. Not less than "0"	12	<u>2287</u>
13 Enter 50% of line 12	13	<u>1144</u>
14 EOAC available this year. Add line 9 and prior years unused EOAC (from 2014 Schedule EOAC, line 17, col. c) 14	14	<u>5</u>
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	<u>5</u>



400001000

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

DRAFT as of September 13, 2016



Massachusetts Department of Revenue
Schedule FAF
Farming and Fisheries Credit

2016

Name as shown on Massachusetts tax return

P APPLEBON

Social Security number(s)

40 000 1000

Address (do not enter PO box)

1 YAWKEY WAY

City/Town

BOSTON

State

MA

Zip

02123 0151

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 2016 (see instructions) 1 133
- 2 Farming and fisheries credit available for 2016. Multiply line 1 by .03 (3%). Enter here and on Schedule CMS, Credit Manager Schedule. 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 2016 (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 2016. Multiply line 2 by line 5. Enter here and on Schedule CMS, Credit Manager Schedule. 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. 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.



Massachusetts Department of Revenue
Credit Manager Schedule

For calendar year 2016 or taxable year beginning

Name of taxpayer

P APPLE BAN

Identification number

400001000

and ending

Total credits taken this year (add lines 1h and 3i)

486

Total refundable credits allowable this year (add lines 2h and 4i)

200

Instructions

Taxpayers with credits available for use in the current year must file this schedule to report the credits and the amount of each credit used. For credits tracked by certificate numbers issued by the Department of Revenue or another state agency that must be used 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 credits available whether or not they are being used in the current year.

For each credit, report the amount of the credit available for use and the amount of credit taken this year to reduce tax. For corporations filing a combined report, report the amount of credit shared with affiliates. For pass-through entities, report the amount of credits distributed to partners/shareholders/beneficiaries in the credit shared column.

Section 1. Non-refundable credits

Instructions. List all credits available not received via Massachusetts K-1s or credit transfer*, including those not used in the current year. Show the amounts used to reduce the total excise or tax, passed to partners/shareholders/beneficiaries, or shared with affiliates. Note: If you are using a tax credit that does not have an expiration date, for example the Van Pool, fill in the "Non-Expiring" oval and leave the "Period end date" and "Certificate number" fields blank.

*Note: Taxpayers taking the Brownfields Credit, Film Incentive Credit, and/or Medical Device Credit received via credit transfers/sales should complete section 1.

1a. Credit type	1b. Fill in if non-expiring	1c. Period end date (mm/dd/yyyy)	1d. Certificate number	1e. Credit available or certificate balance	1f. Credit taken this year	1g. Credit shared this year
LED PNT	<input type="radio"/>	12/31/2016	1574F13004	1	1	1
EDIP CR	<input type="radio"/>	12/31/2016	2023B00017	1	1	1
SEPTIC	<input type="radio"/>	12/31/2016	MA2014421	24	24	24
BRW FLD	<input type="radio"/>	12/31/2016	HRC233A	4	4	4
LOW INC	<input type="radio"/>	12/31/2016	2023F00016	2	2	2
HIS RHB	<input type="radio"/>	12/31/2016	2023M00016	5	5	5
FLM CRD	<input type="radio"/>	12/31/2016	41234W0003	3	3	3
MED DVC	<input type="radio"/>	12/31/2016		4	4	4
EMP WLL	<input type="radio"/>	12/31/2016		419	419	419
FRM FSH	<input type="radio"/>					
SLR WND	<input type="radio"/>					

1h. Total. Enter total amount of credit(s) taken this year here and where indicated above

486



Name of taxpayer

P APPLEBON

Identification number

40001000

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

200