

Form 1 2009 Test Case #2.1 (updated 12/4/2009)

Schedule HC page 3, removed taxpayer appeal

Schedule CB line 10, changed amount to \$7,030.00

Schedule CB line 12, changed amount to \$6,930.00

Schedule CB line 14, changed amount to \$7,760.00

Schedule CB line 16, changed amount to \$930.00

Test #2.1



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return

2009

FIRST NAME: P M.I. LAST NAME: Applebon 1. YOUR SOCIAL SECURITY NUMBER: 4 0 0 0 0 0 1 0 0 0
 SPOUSE'S FIRST NAME: OR EST OF PE M.I. LAST NAME: APPLEBON 2. SPOUSE'S SOCIAL SECURITY NUMBER: 4 0 0 0 0 0 1 1 0 0
 ADDRESS: 11 Yawkey Way Apt #1 Boston MA 02123 01311 CITY/TOWN/POST OFFICE/FOREIGN COUNTRY STATE ZIP+4

If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): Primary; Spouse Fill in if name/address has changed since 2008
 Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions): You Spouse
 State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 You \$1 Spouse, if filing jointly Total ▶ \$ 1
 Fill in if noncustodial parent Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): You Spouse

1 Filing status: (select one only) Single Married filing joint return (both must sign return) Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)
 Head of household (see instructions)

2 Exemptions: Whole-dollar method only. Do not use cents.

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 8 8 0 0 0 0
 b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ 4 × \$1,000... 2b 4 0 0 0 0 0
 You must enclose Schedule DI.
 c. Age 65 or over before 2010: You Spouse. Enter number ▶ 1 × \$700... 2c 7 0 0 0 0 0
 d. Blindness: You Spouse. Enter number ▶ 2 × \$2,200... 2d 2 2 0 0 0 0
 e. 1. Medical/Dental ▶ 695.00 2. Adoption ▶ 605.00 1 + 2 = 2e 1 3 0 0 0 0
 From U.S. Schedule A, line 4 See instructions
 f. TOTAL EXEMPTIONS: Add lines 2a through 2e. Enter here and on line 18... 17 0 0 0 0 0
 SEPTEMBER 18, 2009

INCOME

(SUBJECT TO CHANGE)

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ▶ 3 1 0 0 0 0 0 0
 4 Taxable pensions and annuities (see instructions) ▶ 4 3 0 0 0 0
 5 a. Massachusetts bank interest 2 1 7 0 0 - b. Exemption amount 2 0 0 0 0 a - b = 5 1 7 0 0
 Exemption: if married filing jointly, subtract \$200 from line 5a; otherwise subtract \$100 and enter result (not less than "0").
 6 Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) ▶ 6 1 0 0 0 0 0 0 0
 7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ▶ 7 9 4 0 0 0 0 0 0
 8 a. Unemployment compensation. See instructions ▶ 8a 1 6 0 0 0 0
 b. Massachusetts state lottery winnings ▶ 8b 9 2 3 0 0 0
 9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 9 1 0 0 0 0 0
 10 TOTAL 5.3% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ▶ 10 7 2 4 0 0 0 0

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: P Applebon Date: 2.2.10 Print paid preparer's name: Joe Smith Preparer's SSN or PTIN: 410 001 000
 Spouse's signature (if filing jointly): Spouse's signature Date: Paid preparer's phone: (617) 100-9999 Paid preparer's EIN: 321 459 876
 May DOR discuss this return with the preparer? Yes No Paid preparer's signature: Joe Smith Date: 2.2.10
 I do not want my preparer to file my return electronically Fill in if self-employed

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



SOCIAL SECURITY NUMBER

400001000

2009 FORM 1, PAGE 2

DEDUCTIONS

11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ▶ 11a 1,400.00

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ▶ 11b 1,581.00

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ▶ 12 000.00

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, 2009, 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 x \$3,600 = ▶ 13 3,600.00

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

Total rent paid in 2009: a. ▶ 0000.00 ÷ 2 = ▶ 14 000.00

15 Other deductions from Schedule Y, line 16 (enclose Schedule Y) ▶ 15 419.00

16 TOTAL DEDUCTIONS. Add lines 11 through 15. ▶ 16 7,000.00

17 5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" ▶ 17 65,400.00

18 Total exemption amount (from line 2, item f) ▶ 18 17,000.00

19 5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0." If line 17 is less than line 18, see instructions. ▶ 19 48,400.00

20 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) ▶ 20 1,313.00

21 TOTAL TAXABLE 5.3% INCOME. Add lines 19 and 20. (SUBJECT TO CHANGE) ▶ 21 49,713.00

22 TAX ON 5.3% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .053. Note: If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. ▶ 22 2,635.00

23 12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B): a. ▶ 0000.37.00 x .12 = ▶ 23 4.00

24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ 24 1,06.00

25 Credit recapture amount (enclose Schedule H-2; see instructions). BC EOA LIH HR ▶ 25 25.00

26 If you qualify for No Tax Status, fill in oval and enter "0" on line 27 (see worksheet in instructions) ▶ 26

27 TOTAL INCOME TAX. Add lines 22 through 25 ▶ 27 2,700.00

CREDITS

28 Limited Income Credit (from worksheet in instructions) ▶ 28 000.00

29 Other credits from Schedule Z, line 15 (enclose Schedule Z) ▶ 29 488.00

30 Total credits. Add lines 28 and 29 ▶ 30 488.00

31 INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. Not less than "0" ▶ 31 2,282.00



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P APPLEBON

400-00-1000

32 Voluntary contributions:

a. Endangered Wildlife Conservation ▶ 32a

b. Organ Transplant Fund ▶ 32b

c. Massachusetts AIDS Fund ▶ 32c

d. Massachusetts United States Olympic Fund ▶ 32d

e. Massachusetts Military Family Relief Fund ▶ 32e

Total. Add lines 32a through 32e. 32

33 Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0" ▶ 33

34 Health Care penalty (from worksheet in instructions). Be sure to **enclose** Schedule HC:

a. You ▶ b. Spouse ▶ a + b = 34

35 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 31-34 35

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R and PWH-WA) ▶ 36

37 2008 overpayment applied to your 2009 estimated tax (from 2008 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2008 refund) ▶ 37

38 2009 Massachusetts estimated tax payments (**do not include amount in line 37**) ▶ 38

39 Payments made with extension ▶ 39

40 Earned Income Credit:

a. Number of qualifying children ▶ Amount from U.S. return ▶ × .15 = ▶ 40

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 41

42 Other refundable credits from Schedule RF, line 3 (**enclose** Schedule RF) ▶ 42

43 TOTAL. Add lines 36 through 42 43

44 OVERPAYMENT. If line 35 is smaller than line 43, subtract line 35 from line 43. If line 35 is larger than line 43, go to line 47. If line 35 and line 43 are equal, enter "0" in line 46 ▶ 44

45 Amount of overpayment you want APPLIED to your 2010 ESTIMATED TAX ▶ 45

46 THIS IS YOUR REFUND. Subtract line 45 from line 44. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 ▶ 46

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

47 TAX DUE. Subtract line 43 from line 35. Pay online at www.mass.gov/dor, or use Form PV ▶ 47

Pay in full. Write Soc. Sec. number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204.

(Add to total in Interest Penalty M-2210 amt. EX encl. Form M-2210

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



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P [] Applebeon

400-00-1000

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

2009

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

1 a. Date of birth 01101950 b. Spouse's date of birth 01101940 c. Family size 6 (see instructions)

2 Federal adjusted gross income. If married filing separately, see instructions. (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) 74,817.00

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Commonwealth Care, Commonwealth Care Bridge, 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 special section on MCC requirements in the instructions.

See instructions if, during 2009, you turned 18, you were a part-year resident or a taxpayer was deceased. 3a You: Full-year MCC Part-year MCC No MCC/None 3b Spouse: Full-year MCC Part-year MCC No MCC/None

If you filled in the full-year or part-year MCC oval, 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 2009, 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, Commonwealth Care or Commonwealth Care Bridge, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a Private insurance (complete lines 4f and/or 4g below). If more than two, complete Schedule HC-CS You Spouse 4b MassHealth, Commonwealth Care or Commonwealth Care Bridge. 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). Note: This does not include the Health Safety Net. 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 (SUBJECT TO CHANGE)

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

021022023

SUBSCRIBER NUMBER (from Form MA 1099-HC)

700160732101

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

BCBS RI

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

024025026

SUBSCRIBER NUMBER (from Form MA 1099-HC)

765123778C

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)

FreeCare

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

024025026

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

765123778C

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)

024025026

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

765123778C

5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or Commonwealth Care Bridge, 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 2009, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

P [] Appleban

400001000

UNINSURED FOR ALL OR PART OF 2009

6 Was your income in 2009 at or below 150% of the federal poverty level (see table in instructions)? > 6 Yes No

If you answer Yes, you are not subject to a penalty in 2009. 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 2009, go to line 7. Otherwise, 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 2009. 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. See instructions if, during 2009, you turned 18, you were a part-year resident or a taxpayer was deceased.

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"/>					
SPOUSE:	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

If you had three or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (three or more blank ovals in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2009. Skip the remainder of this schedule and complete your tax return.

RELIGIOUS EXEMPTION AND CERTIFICATE OF EXEMPTION

8 a. RELIGIOUS EXEMPTION. Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? > 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 2009 tax year? > 8b You: Yes No Spouse: Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9. If you are filing a joint return and one spouse answers Yes but the other spouse answers No, see instructions.

9 CERTIFICATE OF EXEMPTION. Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the 2009 tax year? > 9 You: Yes No Spouse: Yes No

If you answer Yes, enter the certificate number below, 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 CERTIFICATE NUMBER

SPOUSE'S CERTIFICATE NUMBER

[] []

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P Applebon

400001000

AFFORDABILITY AS DETERMINED BY STATE GUIDELINES

NOTE: This section will require the use of worksheets and tables found in the instructions. You **must** complete the worksheet(s) to determine if health insurance was affordable to you during the 2009 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 in the instructions? **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 in the instructions 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 in the instructions? **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 in the instructions to calculate your penalty amount.

12 Were you able to afford private health insurance that met the minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? **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 in the instructions to calculate your penalty amount.

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 meets the minimum creditable coverage requirements in 2009 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the oval(s) below. The appeal will be heard by the Commonwealth Health Insurance Connector Authority. By filling in the oval below, you (or your spouse, if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Connector Authority for purposes of deciding your appeal.

You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty. Once your documentation is received, it will be reviewed by the Commonwealth Health Insurance Connector Authority and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

Note: If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do **not** assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

YOU: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding this appeal.

SPOUSE: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding this appeal.

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



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

2009

FIRST NAME Peaches M.I. LAST NAME APPLEBON

SOCIAL SECURITY NUMBER OF PROPRIETOR 4000001100

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) 000003

ADDRESS 2 YAWKEY WAY

NUMBER OF EMPLOYEES 2

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

Accounting Method: Cash Accrual
 Other (specify) _____

Did you materially participate in the operation of this business during 2009? (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 2009? 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	<u>3,000,016.00</u>	
	b. Returns and allowances	<u>000,000.00</u>	a - b = 1 <input checked="" type="checkbox"/> <u>3,000,000.00</u>
2	Cost of goods sold and/or operations (Schedule C-1, line 8)	<u>1,000,000.00</u>	2
3	Gross profit. Subtract line 2 from line 1	<u>2,000,000.00</u>	3 <input checked="" type="checkbox"/>
4	Other income. Do not include interest income (other than from Mass. Banks) and dividends.	<u>000,000.00</u>	4
5	Total income. Add line 3 and line 4	<u>2,000,000.00</u>	5 <input checked="" type="checkbox"/>
6	Advertising	<u>000,060.00</u>	6
7	Bad debts from sales or services	<u>000,700.00</u>	7
8	Car and truck expenses	<u>001,693,320.00</u>	8
9	Commissions and fees	<u>000,400.00</u>	9
10	Depletion	<u>000,780.00</u>	10
11	Depreciation and Section 179 deduction	<u>000,100.00</u>	11
12	Employee benefit programs (other than in line 17)	<u>009,000,000.00</u>	12
13	Insurance (other than health)	<u>000,300.00</u>	13
14	Interest:		
	a. mortgage interest paid to financial institutions	<u>000,927,000.00</u>	
	b. other interest	<u>000,200,000.00</u>	a + b = 14 <u>001,947,000.00</u>
15	Legal and professional services	<u>000,999.00</u>	15
16	Office expense	<u>000,300,100.00</u>	16
17	Pension and profit-sharing plans	<u>000,80,000.00</u>	17

DRAFT AS OF SEPTEMBER 18, 2009 (SUBJECT TO CHANGE)



SOCIAL SECURITY NUMBER

400001000

18 Rent or lease:
 a. vehicles, machinery and equipment 000090.00
 b. other business property 000055.00 a + b = 18 0000145.00
 19 Repairs and maintenance 19 000098.55.00
 20 Supplies (not included on Schedule C-1) 20 00200000.00
 21 Taxes and licenses 21 00400000.00
 22 Travel 22 00300000.00
 23 a. Total meals and entertainment 00150000.00
 b. Enter 50% of 23a subject to limitations 00075000.00 a - b = 23 00075000.00
 24 Utilities 24 00120000.00
 25 Wages (before U.S. jobs credit) 25 00040000.00
 26 Other expenses 26 00010000.00
 27 Total expenses. Add lines 6 through 26 27 02000000.00
 28 Tentative profit or loss. Subtract line 27 from line 5 28 05000000.00
 29 Expenses for business use of your home 29 03010000.00
 30 Abandoned Building Renovation Deduction 30 00990000.00
 31 Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33. 31 01000000.00
 32 Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1? Yes No. If "yes," enter amount here and in Mass. Sch. B, line 3 32 000000.00
 33 If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions. 33a. All investment at risk. 33b. Some investment is not at risk.

DRAFT AS OF SEPTEMBER 18, 2019 (SUBJECT TO CHANGE)

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

Method(s) used to value closing inventory: Cost Lower of cost or market Other (enclose explanation)
 Was there any change in determining quantities, costs or valuations between opening and closing inventory? If yes, enclose explanation: Yes No

1 Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) ... 1 0000100.00
 2 a. Purchases 03000900.00
 b. Items withdrawn for personal use 0000900.00 a - b = 2 03000000.00
 3 Cost of labor (do not include salary paid to yourself) 3 01999900.00
 4 Materials and supplies 4 00200000.00
 5 Other costs (enclose statement) 5 03980000.00
 6 Add lines 1 through 5 6 09000000.00
 7 Inventory at end of year 7 08000000.00
 8 Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2 8 01000000.00



**Schedule E-1
Rental Real Estate and Royalty
Income and (Loss)**

2009

**Massachusetts
Department of
Revenue**

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.

400 001 000
Social Security number

Name: Applebon
 Type of real estate: Rental Street address: 10 EAST Street City/town: BOSTON State: MA Zip: 02129

Check one only: Rental real estate Royalty

Income or Loss from Rental Real Estate and Royalties

Income

1 Rents received 1 1000
 2 Royalties received 2

Expenses

3 Advertising 3 20
 4 Auto and travel 4 30
 5 Cleaning and maintenance 5 40
 6 Commissions 6 50
 7 Insurance 7 60
 8 Legal and other professional fees 8 70
 9 Management fees 9 80
 10 Mortgage interest paid to banks, etc. 10 90
 11 Other interest 11 100
 12 Repairs 12 110
 13 Supplies 13 120
 14 Taxes 14 130
 15 Utilities 15 140
 16 Other expenses. Enclose statement 16 150
 17 Add lines 3 through 16 17 1190
 18 Depreciation expense or depletion 18 210
 19 Total expenses. Add lines 17 and 18 19 1400

DRAFT AS OF
 SEPTEMBER 14, 2009
 (SUBJECT TO CHANGE)

20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) or line 2 (royalties).
 See U.S. Schedule E, line 22. 20 -400
 21 Deductible rental real estate (loss). Your rental real estate loss on line 20 may be limited. See U.S. Schedule E, line 23. 21 (-400)
 22 Income. Enter positive amounts shown on line 20. Do not include any (losses). 22
 23 Losses. Enter royalty losses from line 20 or rental real estate (losses) from line 21 23 (-400)
 24 Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.) 24 -400
 25 Was this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value? Yes No



Schedule E-2 Partnership and S Corporation Income and (Loss)

2009
Massachusetts
Department of
Revenue

Form 1 and Form 1 NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations. Separate Schedule(s) E-2 must be filed for each individual entity.

Name P Appleborn Social Security number 400 001 000
 Name of entity Fred and Barney Partnership Federal Identification number 012 210 345

Check one only: S corporation Partnership

Income or Loss from Partnerships and S Corporations

1 Passive loss allowed. (Enter as positive amount.)	1	500
2 Passive income (from U.S. Schedule K-1)	2	100
3 Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)	3	200
4 Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.)	4	300
5 Non-passive income (from U.S. Schedule K-1)	5	400
6 Combine lines 2 and 5	6	500
7 Combine lines 1, 3 and 4	7	(-1000)
8 Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	-500
9 Interest (other than from Massachusetts banks) and dividends if included in line 8	9	75
10 Interest from Massachusetts banks if included in line 8.	10	25
11 Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.)	11	-600

12 Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses? Yes No

13 Check if any amount of this investment not at risk



**Schedule E-3
Estate, Trust, REMIC and Farm
Income and (Loss)**

2009
**Massachusetts
Department of
Revenue**

Form 1 and Form 1 NRPY 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 400 001 000
 Name of entity NOT SO BIG TRUST Federal Identification number 011-022-033

Check one only: Estate/Trust REMIC Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	400 000
2	Passive income (from U.S. Schedule K-1)	2	500 000
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	200 000
4	Other income (from U.S. Schedule K-1)	4	300 000
5	Combine lines 2 and 4	5	800 000
6	Combine lines 1 and 3	6	(600 000)
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	200 000
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	200 000
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	51 000
11	Adjustments to 5.3% income. Enclose statement	11	
12	Subtotal. Combine lines 10 and 11	12	51 000
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	149 000

DRAFT AS OF
SEPTEMBER 14, 2009

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14	
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	
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SUBJECT TO CHANGE



**Schedule E-3
Estate, Trust, REMIC and Farm
Income and (Loss)**

2009

**Massachusetts
Department of
Revenue**

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 400 001 000
Name of entity REMDOG	Federal Identification number 011 022 035

Check one only: Estate/Trust REMIC Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	
2	Passive income (from U.S. Schedule K-1)	2	
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	
4	Other income (from U.S. Schedule K-1)	4	
5	Combine lines 2 and 4	5	
6	Combine lines 1 and 3	6	()
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.3% 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	

DRAFT AS OF
SEPTEMBER 14, 2009

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	- 1000
16	Income (from U.S. Schedule Q, line 3b)	16	3000
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	2000

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	
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**Schedule E-3
Estate, Trust, REMIC and Farm
Income and (Loss)**

2009
**Massachusetts
Department of
Revenue**

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 **400 001 000**
 Name of entity **APPLE FARMS** Federal Identification number **011 022 034**

Check one only: Estate/Trust REMIC Farm

Income or (Loss) from Estates and Trusts

1	Passive deduction or loss allowed. (Enter as positive amount.)	1	
2	Passive income (from U.S. Schedule K-1)	2	
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	
4	Other income (from U.S. Schedule K-1)	4	
5	Combine lines 2 and 4	5	
6	Combine lines 1 and 3	6	()
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	
11	Adjustments to 5.3% 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	

DRAFT AS OF
SEPTEMBER 14, 2009

Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c)	14	
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	
16	Income (from U.S. Schedule Q, line 3b)	16	
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	

Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	- 800 000
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Schedule E Reconciliation Total Supplemental Income and (Loss)

2009

**Massachusetts
Department of
Revenue**

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 APPLE BON Social Security number 400 001 000

Income or (Loss) from Rental Real Estate and Royalties

From Schedule E-1. Enter in each line below the total amount from each corresponding line from Schedule(s) E-1.

Income

	Total
1 Rents received	1 1000
2 Royalties received	2

Expenses

3 Advertising	3 20
4 Auto and travel	4 30
5 Cleaning and maintenance	5 40
6 Commissions	6 50
7 Insurance	7 60
8 Legal and other professional fees	8 70
9 Management fees	9 80
10 Mortgage interest paid to banks, etc.	10 90
11 Other interest	11 100
12 Repairs	12 110
13 Supplies	13 120
14 Taxes	14 130
15 Utilities	15 140
16 Other expenses	16 150
17 Add lines 3 through 16	17 1190
18 Depreciation expense or depletion	18 210
19 Total expenses. Add lines 17 and 18	19 1400
20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) 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

DRAFT AS OF
SEPTEMBER 14, 2009
(SUBJECT TO CHANGE)



P APPLEBON 400-001-000

Schedule E Reconciliation Supplemental Income and (Loss), page 2
Income or (Loss) from Partnerships and S Corporations

From Schedule E-2. Enter in each line below the total amount from each corresponding line from Schedule(s) E-2.

	Total
25 Passive loss allowed. (Enter as positive amount.)	500
26 Passive income	100
27 Non-passive loss. (Enter as positive amount.)	200
28 Section 179 expense deduction. (Enter as positive amount.)	300
29 Non-passive income	400
30 Combine lines 26 and 29	500
31 Combine lines 25, 27 and 28	(-1000)
32 Partnership and S corporation income or loss. Combine lines 30 and 31	-500
33 Interest (other than from Massachusetts banks) and dividends if included in line 32	75
34 Interest from Massachusetts banks if included in line 32	25
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.)	-600

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.

36 Passive deduction or (loss) allowed. (Enter as positive amount.)	400,000
37 Passive income	500,000
38 Non-passive deduction or (loss). (Enter as positive amount.)	200,000
39 Non-passive other income	300,000
40 Add lines 37 and 39	800,000
41 Add lines 36 and 38	(-600,000)
42 Estate and trust income or (loss). Combine lines 40 and 41. (Enter loss as negative amount.)	200,000
43 Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 42	
44 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 43 from line 42	200,000
45 Interest (other than from Massachusetts banks) and dividends if included in line 44	51,000
46 Adjustments to 5.3% income	
47 Subtotal. Combine lines 45 and 46	51,000
48 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 47 from 44. (Enter loss as negative amount.)	149,000

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).

49 Excess inclusion	
50 Taxable income or net (loss). (Enter loss as negative amount.)	-1000
51 Income	3000
52 Combine lines 50 and 51. (Enter loss as negative amount.)	2000

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.

53 Net farm rental income or (loss). (Enter loss as negative amount.)	-800,000
---	----------

Summary

54 Income or (loss). Combine lines 24, 35, 48, 52 and 53. (Enter loss as negative amount.)	-650,000
55 Massachusetts differences. Enclose statement.	-290,000
56 Abandoned building renovation deduction	
57 Total income or (loss). Combine lines 54, 55 and 56. (Enter loss as negative amount.) Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9	-940,000

DRAFT AS OF
SEPTEMBER 14, 2009
(SUBJECT TO CHANGE)



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P [] APPLEBON

4 0 0 - 0 0 - 1 0 0 0

Note: If claiming other credits on Form 1, line 29 or Form 1-NR/PY, lines 33 or 34, you must complete and enclose the following schedule with your return.

Schedule 7 Other Credits Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules. 2009

1	Part 1. Credits		
	Lead Paint	▶ 1	00,000,001.00
2	Economic Opportunity Area	▶ 2	00,000,002.00
3	Full Employment	▶ 3	00,000,003.00
4	Septic	▶ 4	00,000,004.00
5	Brownfields. Enter certificate number ▶ 9805551212	▶ 5	00,000,005.00
6	Low-Income Housing	▶ 6	00,000,006.00
7	Historic Rehabilitation	▶ 7	00,000,007.00
8	Film Incentive. Enter certificate number ▶ 7898124690	▶ 8	00,000,009.00
9	Medical Device. Enter certificate number ▶ 9999139317	▶ 9	00,000,013.00
10	Add lines 1 through 9. Nonresidents and part-year residents, enter the result here and on Form 1-NR/PY, line 33. Part-year residents, also complete lines 11 through 13, if applicable. Full-year residents, also complete lines 11 through 14.	▶ 10	00,000,050.00
Part 2. Credits for Full-Year and Part-Year Residents Only, 2009			
11	Income tax paid to another state or jurisdiction	▶ 11	00,000,019.00
	Enter two-letter state or jurisdictional postal code ▶ OH ▶ HI ▶ ME		
12	Solar wind and energy	▶ 12	00,000,419.00
Part 3. Totals			
13	Add lines 11 and 12. Part-year residents, enter the result here and on Form 1-NR/PY, line 34	▶ 13	00,000,438.00
14	Full-year residents only. Add lines 10 and 13. Enter the result here and on Form 1, line 29	▶ 14	00,000,488.00

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Schedule 8 Other Refundable Credits

1	Refundable film credit (enclose Schedule RFC)	▶ 1	00,000,110.00
2	Refundable dairy credit. Enter certificate number ▶ 2223347522 (see instructions)	▶ 2	00,000,009.00
3	Total refundable credits. Add lines 1 and 2. Enter result here and on Form 1, line 42 or Form 1-NR/PY, line 47	▶ 3	00,000,200.00



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P _____ APPLEBON _____

4 0 5 0 0 1 0 0 0

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. **2009**

1	Alimony received (from U.S. return) (full- and part-year residents only; see instructions)	▶ 1	0000167.00
2	Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet in instructions)	▶ 2	000000.00
3	Other gambling winnings (sources other than Massachusetts state lottery). Not less than "0"	▶ 3	000033.00
Note: Gambling losses are not deductible under Massachusetts law. Do not report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.			
4	Fees and other 5.3% income. Not less than "0"	▶ 4	0000800.00
5	Total other 5.3% 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	00001000.00

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 in instructions). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	▶ 1	000005.00
2	Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	▶ 2	000006.00
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	0000166.00
4	Amounts excludable under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below	▶ 4	000009.00
<input type="checkbox"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F			
<input type="checkbox"/> Income exempt under U.S. tax treaty			
5	Moving expenses	▶ 5	000044.00
6	Medical savings account deduction	▶ 6	000013.00
7	Self-employed health insurance deduction (see instructions)	▶ 7	000000.00
8	Health savings accounts deduction	▶ 8	000000.00
9	<input type="checkbox"/> Certain qualified deductions from U.S. Form 1040 (see instructions) <input type="checkbox"/> Certain business expenses from U.S. Form 1040 (see instructions)	▶ 9	000007.00
10	Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12)	▶ 10	000008.00
11	College Tuition Deduction (from worksheet in instructions)	▶ 11	000022.00
12	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions)	▶ 12	000000.00
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	000080.00
14	Claim of right deduction	▶ 14	000009.00
15	Commuter deduction (from worksheet in instructions)	▶ 15	000050.00
16	Total other deductions. Add lines 1 through 15. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19	▶ 16	0000419.00



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P APPLEBON

400-00-1000

Schedule B Interest, Dividends and Certain Capital Gains and Losses

2009

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 5.3% 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	00	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	00	2800
3	Other interest and dividends not included above (enclose statement)	3	00	0000
4	Total interest and dividends. Add lines 1, 2 and 3	4	00	153000
5	Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a)	5	00	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	0000
7	Subtotal: Line 4 minus lines 5 and 6. Not less than "0"	7	00	131300
8	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions	8	00	0000
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	00	131300

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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, 2, 4 and 5, column (f))	10	00	3700
11	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)	11	00	0000
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	0000
13	Add lines 10 through 12	13	00	3700
14	Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions	14	00	0000
15	Subtotal: Subtract line 14 from line 13. Not less than "0"	15	00	3700
16	Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))	16	<input checked="" type="checkbox"/>	000000
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	<input checked="" type="checkbox"/>	000000
18	Prior short-term unused losses for years beginning after 1981 (from 2008 Massachusetts Schedule B, line 40)	18	<input checked="" type="checkbox"/>	000000
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	<input checked="" type="checkbox"/>	03700
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		000000

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



SOCIAL SECURITY NUMBER

41010001101010

21	Available short-term losses. Combine lines 19 and 20. See instructions	21	<input checked="" type="checkbox"/>	00000000
22	Short-term losses applied against long-term gains. See instructions	22		00000000
23	Short-term losses available for carryover in 2010. 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	<input checked="" type="checkbox"/>	00000000
24	Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions	24	<input checked="" type="checkbox"/>	00000370
25	Long-term losses applied against short-term gain. See instructions	25		00000000
26	Subtotal. Subtract line 25 from line 24	26		00000370
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		00000000
28	Short-term gains after long-term gains deduction. Subtract line 27 from line 26	28		00000370
Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles				
29	Enter the amount from line 9	29		00001313
30	Short-term losses applied against interest and dividends. Enter the amount from line 20	30		00000000
31	Subtotal interest and dividends. Subtract line 30 from line 29. See instructions	31		00001313
32	Long-term losses applied against interest and dividends (from worksheet in instructions)	32		00000000
33	Adjusted interest and dividends. Subtract line 32 from line 31	33		00001313
34	Enter the amount from line 28	34		00000370
Part 4. Taxable Interest, Dividends and Certain Capital Gains				
35	Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34	35		00001350
36	Excess exemptions (from worksheet in instructions), 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		00000000
37	Subtract line 36 from line 35. Not less than "0"	37		00001350
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		00001313
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		00000370
40	Available short-term losses for carryover in 2010. Enter amount from line 23. If line 23 was not completed, enter "0"	40	<input checked="" type="checkbox"/>	00000000

DRAFT AS OF SEPTEMBER 18, 2009

(SUBJECT TO CHANGE)



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P APPLEBON

4007001000

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 www.mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles

2009

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, line 8, col. f	1	<input checked="" type="checkbox"/>	0000	1000.00
2	Enter amounts included in U.S. Schedule D, line 9, col. f	2	<input checked="" type="checkbox"/>	0000	2000.00
3	Enter amounts included in U.S. Schedule D, line 11, col. f	3	<input checked="" type="checkbox"/>	0000	00.00
4	Enter amounts included in U.S. Schedule D, line 12, col. f	4	<input checked="" type="checkbox"/>	0000	4000.00
5	Enter amounts included in U.S. Schedule D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10	5		0000	3000.00
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6	<input checked="" type="checkbox"/>	0000	10000.00
7	Carryover losses from prior years (from 2008 Schedule D, line 22)	7	<input checked="" type="checkbox"/>	0000	00.00
8	Combine lines 1 through 7	8	<input checked="" type="checkbox"/>	0000	20000.00
9	Differences, if any. See instructions	9	<input checked="" type="checkbox"/>	0000	00.00
10	Adjusted capital gains and losses. See instructions	10	<input checked="" type="checkbox"/>	0000	20000.00
11	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	11		0000	00.00
12	Subtotal. Subtract line 11 from line 10. See instructions	12	<input checked="" type="checkbox"/>	0000	20000.00
13	Capital losses applied against capital gains. See instructions	13		0000	00.00
14	Subtotal. If line 12 is greater than "0," subtract line 13 from line 12. If line 12 is less than "0," combine lines 12 and 13. If line 14 is a loss, see instructions	14	<input checked="" type="checkbox"/>	0000	20000.00
15	Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15		0000	00.00
16	Subtotal. Combine line 14 and line 15. See instructions	16	<input checked="" type="checkbox"/>	0000	20000.00
17	Allowable deductions from your trade or business (from Schedule C-2). See instructions	17		0000	00.00
18	Subtotal. Subtract line 17 from line 16. Not less than "0"	18		0000	20000.00
19	Excess exemptions (from worksheet in instructions), only if single, head of household or married filing jointly	19		0000	00.00
20	Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0"	20		0000	20000.00
21	Tax on long-term capital gains. Multiply line 20 by .053 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 20 by .0585	21		0000	1060.00
22	Available losses for carryover. Enter the amount from Schedule D, line 16, only if it is a loss	22	<input checked="" type="checkbox"/>	0000	00.00

DRAFT AS OF SEPTEMBER 18, 2009 (SUBJECT TO CHANGE)



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P. APPLEBOM

400-00-1000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2010 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 B: Circuit Breaker Credit Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

2009

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 2009: Homeowner (checked) 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 instr.)

2 Homeowners only, enter assessed value of principal residence as of January 1, 2009. If over \$788,000, you do not qualify for this credit. See instructions. 765,000.00

INCOME CALCULATION

3 Massachusetts adjusted gross income (from line 19 of Schedule CB, line 3 worksheet on reverse) 74,692.00
4 Total Social Security benefits (see instructions) 400.00
5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 8.00
6 Miscellaneous income, including cash public assistance 100.00
7 Massachusetts total income. Add lines 3 through 6 75,200.00
8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 6,900.00
9 Qualifying income. Subtract line 8 from line 7 68,300.00

DRAFT AS OF SEPTEMBER 18, 2009 (SUBJECT TO CHANGE)

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 2009 for your principal residence. See instructions 7,030.00
11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 1,000.00
12 Subtract line 11 from line 10 6,930.00
13 Enter 50% (.50) of water and sewer use charges paid in 2009 (see instructions) 830.00
14 Add lines 12 and 13 7,760.00
15 Income threshold. Multiply line 9 by 10% (.10) 6,830.00
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. 930.00
17 Enter the lesser of line 16 or \$960 here and on Form 1, line 41 or Form 1-NR/PY, line 46 930.00

If you filled in "Renter" in line 1, complete lines 18-21.

18 Enter total amount of rent paid for your principal residence in 2009: a. 0.00 / 4 = 0.00
19 Income threshold. Multiply line 9 by 10% (.10) 6,830.00
20 Subtract line 19 from line 18. If "0" or less, you do not qualify for this credit 0.00
21 Enter the lesser of line 20 or \$960 here and on Form 1, line 41 or Form 1-NR/PY, line 46 0.00

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2009 Schedule INC XXXXXXXXXXXXX

AREA RESERVED FOR 2-D BARCODE

PEACHES APPLEBON 400001000

Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD
99 9999911	989	4600	1400	
99 9999912	1480	5400		1581
	2469	10000	1400	1581

Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
99 9999333	0	300
99 9999334	0	160
99 9999555	0	923
99 9999666	0	217
99 9999123	0	1285
99 9999321	0	28

TOTALS 0 2913

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