

Test #1



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return 2014

FIRST NAME: BUDDY M.I.: LAST NAME: LIGHT
 SPOUSE'S FIRST NAME: M.I.: LAST NAME:
 ADDRESS: 2 DACKY PL APT 3 CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: BOSTON STATE: MA ZIP + 4: 021234040

1. YOUR SOCIAL SECURITY NUMBER: 400-00-2000
 2. SPOUSE'S SOCIAL SECURITY NUMBER: ENTER SS#
 State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 You \$1 Spouse if filing jointly Total
 Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ▶ You Spouse ▶ \$
 If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions) ▶ Primary Spouse
 Under age 18 (see instructions) ▶ You Spouse
 ▶ Fill in if name/address has changed since 2013

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 ▶ 2939900

1 FILING STATUS ▶ Single Married filing joint return (both must sign return) Married filing separate return (enter spouse's Social Security number in the appropriate space above) Head of household (see instructions) ▶ You are a custodial parent who has released claim to exemption for child(ren)
 ▶ Fill in if noncustodial parent
 ▶ Fill in if filing Schedule TDS (see instructions)

2 EXEMPTIONS Whole-dollar method only
 a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If married filing jointly, enter \$8,800 2a 680000
 b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ 1 × \$1,000 = 2b 100000
 You must enclose Schedule DI.
 c. Age 65 or over before 2015: You Spouse Enter number ▶ 1 × \$ 700 = 2c 700000
 d. Blindness: You Spouse Enter number ▶ 1 × \$2,200 = 2d 220000
 e. 1. Medical/Dental ▶ 00 From U.S. Schedule A, line 4 2. Adoption ▶ 800000 See instructions 1 + 2 = 2e 800000
 f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 ▶ 2f 1150000

INCOME
3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ▶ 3 29000000
4 Taxable pensions and annuities (see instructions) ▶ 4 9800
5 a. 19900 Massachusetts bank interest - b. 10000 Exemption amount. If married filing jointly, enter \$200; otherwise, enter \$100 a - b (not less than 0) = 5 9900
 ▼ If showing a loss, mark an X in box at left
6 Business/profession or farm income/loss (enclose Massachusetts Sch. C or U.S. Sch. F) ▶ 6 69900
7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ▶ 7 00
8 a. Unemployment compensation. See instructions ▶ 8a 00
 b. Massachusetts state lottery winnings ▶ 8b 00
9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 9 70200
10 **TOTAL 5.2% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) 10 2920000

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature: Buddy Light Date: 01/02/2015 Print paid preparer's name: Wei Fleecem Preparer's SSN or PTIN: 636363630
 Spouse's signature (if filing jointly): Date: Paid preparer's phone: (487) 103-0000 Paid preparer's EIN: 525252520
 I do not want my preparer to file my return electronically: Yes No Paid preparer's signature: Wei Fleecem Date: 01/02/2015 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

400002000

2014 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	70000
	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	00
12	Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 12	100000
13	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2014, 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. <input type="checkbox"/> × \$3,600 = ▶ 13	00
14	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions. Total rent paid in 2014: a. ▶ <u>1428000</u> ÷ 2 = ▶ 14	300000
15	Other deductions from Schedule Y, line 17 (enclose Schedule Y) ▶ 15	30000
16	TOTAL DEDUCTIONS. Add lines 11 through 15 ▶ 16	500000
17	5.2% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" ▶ 17	2420000
18	Total exemption amount (from line 2, item f) ▶ 18	1150000
19	5.2% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0." If line 17 is less than line 18, see instructions ▶ 19	1270000
20	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0" (enclose Schedule B) ▶ 20	00
21	TOTAL TAXABLE 5.2% INCOME. Add lines 19 and 20 ▶ 21	1270000
22	TAX ON 5.2% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .052. Note: If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval. ▶ <input checked="" type="radio"/> ▶ 22	74300
23	12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B): a. ▶ <u>00</u> × .12 = ▶ 23	00
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 ▶ <input type="radio"/> ▶ 24 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶ <input type="radio"/>	00
25	Credit recapture amount (enclose Schedule H-2). See instructions. ▶ <input type="radio"/> BC <input type="radio"/> EOA <input type="radio"/> LIH <input checked="" type="radio"/> HR ▶ 25	5900
26	Additional tax on installment sale (see instructions) ▶ 26	34100
27	If you qualify for No Tax Status , fill in oval and enter "0" on line 28 (from worksheet) ▶ <input type="radio"/>	
28	TOTAL INCOME TAX. Add lines 22 through 26 ▶ 28	114300
CREDITS		
29	Limited Income Credit (from worksheet) ▶ 29	00
30	Other credits from Schedule Z, line 14 (enclose Schedule Z) ▶ 30	00
31	INCOME TAX AFTER CREDITS. Subtract total of lines 29 and 30 from line 28. Not less than "0" ▶ 31	114300

DRAFT

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



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

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

2014

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

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

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, Commonwealth Care, 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 2014, 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 2014, 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 or Commonwealth Care, 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 ConnectorCare. Fill in oval(s) and go to line 5. You Spouse
- 4c Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5. You Spouse
- 4d U.S. Military (including Veterans Administration and Tri-Care). Fill in oval(s) and go to line 5. You Spouse
- 4e Other government program (enter the program name(s) only in lines 4f and/or 4g below). You Spouse

Note: Health Safety Net is not considered insurance or minimum creditable coverage.

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

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

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

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

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

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

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

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

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

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

5 If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth or Commonwealth Care, 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 2014, you are not subject to a penalty. **SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.**

If you filled in the "Part-year MCC" or "No MCC/None" in line 3, you must complete line 6.

BE SURE YOU FILLED IN LINES 2 & 3 ABOVE. YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

Attach, with a single staple, copy of Form MA 1099-HC, if applicable.



SOCIAL SECURITY NUMBER

400002000

2014

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

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 40 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

1. FIRST NAME: SONNY M.I.: M.I. LAST NAME: SHYNNE

RELATIONSHIP TO TAXPAYER: SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

1. SOCIAL SECURITY NUMBER: 400002001

DATE OF BIRTH: 01012002

2. FIRST NAME: DAUGHT M.I.: M.I. LAST NAME: COMM

RELATIONSHIP TO TAXPAYER: DAUGHTER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

2. SOCIAL SECURITY NUMBER: 400002002

DATE OF BIRTH: 02031995

3. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

3. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:

4. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

4. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:

5. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

5. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:

6. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

6. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:

7. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

7. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:

8. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

8. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:

9. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

9. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:

10. FIRST NAME: M.I.: M.I. LAST NAME:

RELATIONSHIP TO TAXPAYER: IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? Yes

10. SOCIAL SECURITY NUMBER:

DATE OF BIRTH:



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

Note: If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19, you must complete and enclose the following schedule(s) with your return.

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

2014

1	Alimony received (from U.S. return) (full- and part-year residents only; see instructions) ▶ 1	600 00
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: 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.	00
4	Fees and other 5.2% income. Not less than "0" ▶ 4	102 00
5	Total other 5.2% 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	702 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). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ▶ 1	00
2	Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) ▶ 2	15 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	103 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 <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	00
5	Moving expenses ▶ 5	00
6	Medical savings account deduction ▶ 6	101 00
7	Self-employed health insurance deduction (see instructions) ▶ 7	00
8	Health savings accounts deduction ▶ 8	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	00
10	Student loan interest deduction (from U.S. Form 1040 or 1040A; only if not claiming the same expenses in line 12) ▶ 10	60 00
11	College Tuition Deduction (from worksheet) ▶ 11	00
12	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ▶ 12	00
13	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions). ▶ 13	00
14	Claim of right deduction ▶ 14	00
15	Commuter deduction (from worksheet) ▶ 15	00
16	Human organ donation deduction (full-year residents only ; see instructions) ▶ 16	21 00
17	Total other deductions. Add lines 1 through 16. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ▶ 17	300 00

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2014 Schedule INC XXXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

BUDDY

LIGHT

400002000

Form W-2 and 1099 Information

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

TOTALS

29297

700

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



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

2014

FIRST NAME: BUDDY M.I.: [] LAST NAME: LIGHT
 BUSINESS NAME: LIGHT CLEANING
 MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE: CLEANING YARDS
 ADDRESS: 2 PACKY PL
 CITY/TOWN/POST OFFICE: BOSTON STATE ZIP + 4: MA 021234040

SOCIAL SECURITY NUMBER OF PROPRIETOR: 400002000
 EMPLOYER IDENTIFICATION NUMBER (if any): [] [] [] [] [] [] [] [] [] []
 PRINCIPAL BUSINESS CODE (from U.S. Schedule C): 561730
 NUMBER OF EMPLOYEES: [] [] [] []
 Accounting Method: Cash Accrual
 Other (specify) _____

Did you materially participate in the operation of this business during 2014? (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 2014? Yes No
 Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3.
Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, fill in here:

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



DRAFT

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

BUDDY

LIGHT

400002000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2015 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.

2014

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

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

2 PACKY PL

BOSTON

MA 02123 4040

- 1 Living quarters status during 2014: 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, 2014. If over \$691,000, you do not qualify for this credit. See instructions 2 00

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 2902100
 4 Total Social Security benefits (see instructions) 4 00
 5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 00
 6 Miscellaneous income, including cash public assistance 6 7800
 7 Massachusetts total income. Add lines 3 through 6 7 2909900
 8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 390000
 9 Qualifying income. Subtract line 8 from line 7 9 2519900
 You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$56,000; or you are filing as "Head of household," and line 9 is greater than \$70,000; or you are filing as "Married filing jointly," and line 9 is greater than \$84,000.

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 2014 for your principal residence (see instructions) 10 00
 11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 00
 12 Subtract line 11 from line 10 12 00
 13 Enter 50% (.50) of water and sewer use charges paid in 2014. 13 00
 14 Add lines 12 and 13 14 00
 15 Income threshold. Multiply line 9 by 10% (.10) 15 00
 16 Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit 16 00
 17 Enter the lesser of line 16 or \$1,050 here and on Form 1, line 41 or Form 1-NR/PY, line 46. 17 00
 18 Enter total amount of rent paid for your principal residence in 2014: a. 1428000 ÷ 4 = 18 357000
 Landlord's name and address JOE LANDING 1 MAIN ST BOSTON MA
 19 Income threshold. Multiply line 9 by 10% (.10) 19 252000
 20 Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit 20 105000
 21 Enter the lesser of line 20 or \$1,050 here and on Form 1, line 41 or Form 1-NR/PY, line 46. 21 105000

Schedule CB Worksheets

Schedule CB, Line 3 — Massachusetts Income Worksheet

Part 1. Complete only if you only have 5.2% income reported on Form 1, line 10 or Form 1-NR/PY, line 12 or partnership, trust or S corporation income not reported on Form 1 or Form 1-NR/PY. Otherwise, enter "0" on line 6 and go to Part 2.

1. Enter your total 5.2% income from Form 1, line 10 or Form 1-NR/PY, line 12. Not less than "0" _____
2. Enter the total of Schedule Y, lines 1 through 10. _____
3. Subtract line 2 from line 1. Not less than "0" _____
4. Enter total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b or Form 1-NR/PY, line 7a or line 7b _____
5. Enter any income from a partnership, trust or S corporation not reported on Form 1 or Form 1-NR/PY _____

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

6. Add lines 3 through 5 _____

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

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

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

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

12. Enter any gains (not including any losses) included in U.S. Schedule D, lines 8a and 8b, col. h _____
13. Enter any gains (not including any losses) included in U.S. Schedule D, line 9, col. h _____
14. Enter any gains (not including any losses) included in U.S. Schedule D, line 10, col. h _____
15. Enter any gains (not including any losses) included in U.S. Schedule D, line 11, col. h _____
16. Enter any gains (not including any losses) included in U.S. Schedule D, line 12, col. h _____
17. Enter any gains included in U.S. Schedule D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or 1040A, line 10 _____
18. Add lines 12 through 17 _____

Part 4. Massachusetts adjusted gross income.

19. Part-year residents, enter any income earned while a nonresident not included in lines 1 through 18 above. Not less than "0" _____
20. Add lines 6, 11, 18 and 19. Enter the result here and on Schedule CB, line 3 _____

*Add back any Abandoned Building Renovation deduction claimed on Schedule(s) C and/or E.

Schedule CB, Line 11 — Adjustments to Real Estate Taxes Paid Worksheet

1. Enter the amount of any real estate tax abatement, including senior work program, or exemption received in 2014. Do not exclude amounts if they were already reflected on your tax bill and you did not pay them _____
2. Enter any interest amount paid due to late real estate tax payments in 2014 _____
3. Enter the amount of any betterment or special assessment paid in 2014. _____
4. Add lines 1 through 3. Enter result here and on Schedule CB, line 11 _____



2014

Massachusetts
Department of
Revenue

Refundable Film Credit Motion Picture Production Company

Motion picture production companies qualify to elect a refundable film credit if they have **not** transferred or carried forward a portion of the film credit for the production/certificate number to be refunded. **Transferees** of the film credit do **not** qualify for the refundable film credit. Transferees should claim their film credit on Schedule Z (Form 1 or Form 1-NR/PY); Form 2, line 48; Schedule U-IC (Form 355U); Schedule CR (Form 355 or 355S) Form M-990T, line 30; or Form M-990T-62, line 36.

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

For calendar year **2014** or taxable year beginning

and ending

Taxpayer name BUDDY LIGHT		Federal Identification or Social Security number 400002000	
Mailing address 2 PACKY PL		City/Town BOSTON	State Zip MA 02123
Designated production company representative LARRY FINE		Telephone 800-182-2469	E-mail address LARFIN@YOLKS.ORG
Massachusetts start date 03-06-2014		Massachusetts end date 08-06-2014	

a. Did any amount of this credit(s) originate from a pass-through entity? Yes No

b. If Yes, enter name and ID number of the pass-through entity _____

1 Amount of film credit (from Application for Payroll/Production Credit). Certificate number **2140 F01014** 1 **1153.00**

Note: If you are the beneficiary of a trust, enter the amount from Schedule 2K-1, line 23, col. d.

2 Tax after credits (from Form 1, line 31; Form 1-NR/PY, line 36; Form 2, line 54; Form 355, line 8; Form 355S, line 11; Form 355U, line 27; Form M-990T, line 36; or Form M-990T-62, line 40) 2 **1143.00**

If line 2 is greater than or equal to line 1, you do not have a refundable film credit. Enter the line 1 amount on Schedule Z, line 7 (Form 1 or Form 1-NR/PY); Form 2, line 47; Schedule 3K-1, line 5g; Schedule U-IC (Form 355U) Schedule CR (Form 355 or 355S); Form M-990T, line 30; or Form M-990T-62, line 36. Skip the remainder of this schedule. If line 1 is greater than line 2, go to line 3.

3 Subtract line 2 from line 1. 3 **10.00**

4 Multiply line 3 by .9 (90%) 4 **9.00**

5 Refundable film credit. Add lines 2 and 4. Enter here and on Schedule RF, line 1 (Form 1 or Form 1-NR/PY); Form 2, line 60; Form 3, Schedule 3K-1, line 5j; Form 355U, Schedule U-RF, line 1; Form 355 or Form 355S, Schedule RF, line 1; Form M-990T, line 43; or Form M-990T-62, line 45. You **must** enclose Schedule RFC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. 5 **1152.00**

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

Signature **Buddy Light**

Date **01/02/2015**

DRAFT