# 2023 Schedule CB

XXXXXXXXXXXXX

Circuit Breaker Credit

AREA RESERVED FOR 2-D BARCODE

FIRSTNAMEXXXXXXX I LASTNAMEXXXXXXXXXXXX SOCIALSECNO

| ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX) | CITY/TOWN | STATE | ZIP + 4 |
|---|---|---|---|
| XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXXXXXX | XX | XXXXXXXXXX |

**1.** Living quarters status during 2023: X Homeowner X Renter Fill in if multi-use or multi-family property X

**2.** Homeowners only, enter assessed value of principal residence as of January 1, 2023 **2** XXXXXXXXXXXX

## Income Calculation

| | | | |
|---|---|---|---|
| **3.** | Massachusetts adjusted gross income | **3** | XXXXXXXXXXXX |
| **4.** | Total Social Security benefits | **4** | XXXXXXXXXXXX |
| **5.** | Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return | **5** | XXXXXXXXXXXX |
| **6.** | Miscellaneous income, including cash public assistance | **6** | XXXXXXXXXXXX |
| **7.** | Massachusetts total income. Add lines 3 through 6 | **7** | XXXXXXXXXXXX |
| **8.** | Exemptions from income. From Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d | **8** | XXXXXXXXXXXX |
| **9.** | Qualifying income. Subtract line 8 from line 7 | **9** | XXXXXXXXXXXX |

## 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 2023 for your principal residence. See instructions | **10** | XXXXXXXXXXXX |
| **11.** | Adjustments to real estate taxes | **11** | XXXXXXXXXXXX |
| **12.** | Subtract line 11 from line 10 | **12** | XXXXXXXXXXXX |
| **13.** | Enter 50% (.50) of water and sewer use charges paid in 2023 | **13** | XXXXXXXXXXXX |
| **14.** | Add lines 12 and 13 | **14** | XXXXXXXXXXXX |
| **15.** | Income threshold. Multiply line 9 by 10% (.10) | **15** | XXXXXXXXXXXX |
| **16.** | Subtract line 15 from line 14. If "0" or less, you do not qualify for this credit | **16** | XXXXXXXXXXXX |
| **17.** | Enter the lesser of line 16 or $2,590 here and on Form 1, line 44 or Form 1-NR/PY, line 48 | **17** | XXXX |

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

**18.** Enter total amount of rent paid for your principal residence in 2023: a. XXXXXXXXXXXX ÷ 4 = **18** XXXXXXXXXXXX

Landlord's name and address LANDLORDNAMEANDADDRESSXXXXXXXXXX

| | | | |
|---|---|---|---|
| **19.** | Income threshold. Multiply line 9 by 10% (.10) | **19** | XXXXXXXXXXXX |
| **20.** | Subtract line 19 from line 18. If "0" or less, you do not qualify for this credit | **20** | XXXXXXXXXXXX |
| **21.** | Enter the lesser of line 20 or $2,590 here and on Form 1, line 44 or Form 1-NR/PY, line 48 | **21** | XXXX |

XXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX