



Test #1

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC. FILL OUT IN BLACK INK.

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO MASS.GOV/DOR FOR MORE INFORMATION.

Massachusetts Department of Revenue Form 1 Massachusetts Resident Income Tax Return

2018

TAXPAYER'S FIRST NAME BUDDY M.I. LAST NAME LIGHT TAXPAYER'S SOCIAL SECURITY NUMBER 400002000

SPOUSE'S FIRST NAME SPOUSE'S SOCIAL SECURITY NUMBER

MAILING ADDRESS (no. & street, apt./suite/postal box). If you have a foreign address, also complete line below. CITY/TOWN STATE ZIP 2 PACKY PL APT 3 BOSTON MA 02123 4040

FOREIGN PROVINCE/STATE/COUNTY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

Fill in if (see instructions): Original return Amended return Amended return due to federal change State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 Taxpayer \$1 Spouse Total \$ Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle Taxpayer Spouse Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions Taxpayer Spouse Fill in if under age 18. See instructions Taxpayer Spouse Fill in if name or address has changed since 2017.

a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; or 1040EZ, line 4) a 3100000 b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) b 2939900

1 FILING STATUS. Fill in one only. Single Married filing joint return (both must sign return) Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas 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 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). Enclose Schedule DI Total 1 x \$1,000 = 2b 1000000 c. Age 65 or over before 2019 You Spouse Total 1 x \$ 700 = 2c 700000 d. Blindness You Spouse Total 1 x \$2,200 = 2d 2200000 e. Medical/dental (from U.S. Schedule A, line 4) 2e 80000 f. Adoption. See instructions 2f 1150000 g. TOTAL EXEMPTIONS. Add lines 2a through 2f. Enter here and on line 18. 2g 1150000

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 DATE SPOUSE'S SIGNATURE DATE Buddy Light 01 01 2019



TAXPAYER'S FIRST NAME M.I. LAST NAME  
BUDDY LIGHT

TAXPAYER'S SOCIAL SECURITY NUMBER  
400002000

**INCOME**

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ..... 3 2900000

4 Taxable pensions and annuities. See instructions ..... 4 9800

Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.

5 a. 19900 b. 10000 ..... a - b (not less than "0") = 5 9900

6 a. Business income or loss. **Enclose** Schedule C. .... 6a X 69900

b. Farming income or loss. **Enclose** U.S. Schedule F. .... 6b X 00

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions ... 7 X 00

8 a. Unemployment compensation. See instructions. .... 8a 00

b. Massachusetts state lottery winnings. .... 8b 00

9 Other income from Schedule X, line 5. **Enclose** Schedule X; not less than "0" ..... 9 70200

10 **TOTAL 5.1% INCOME.** Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7 ..... 10 X 2920000

**DEDUCTIONS**

11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** ..... 11a 70000

b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000**. .... 11b 00

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet). .... 12 100000

13 Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2018, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).  x \$3,600 = 13 00

a. **Not more than two** .....

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

a. Total rent paid in 2018 ..... 1428000 +2=14 300000

15 Other deductions from Schedule Y, line 19. **Enclose** Schedule Y ..... 15 30000

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15 ..... 16 500000

---

17 **5.1% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"**. .... 17 2420000

18 Total exemption amount (from line 2g). .... 18 1150000

19 **5.1% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0."** If line 17 is less than line 18, see instructions. .... 19 1270000

20 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** **Enclose** Schedule B ..... 20 00

21 **TOTAL TAXABLE 5.1% INCOME.** Add lines 19 and 20 ..... 21 1270000



TAXPAYER'S FIRST NAME M.I. LAST NAME  
BUDDY LIGHT

TAXPAYER'S SOCIAL SECURITY NUMBER  
400002000

22 TAX ON 5.1% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .051.  
Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions

74300

23 12% INCOME (from Schedule B, line 39). Not less than "0." Enclose Schedule B.  
a. 00 x .12 = 23

00

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

00

25 Credit recapture amount. Enclose Schedule CRS. See instructions

5900

26 Additional tax on installment sales. See instructions

34100

27 If you qualify for No Tax Status, fill in oval and enter "0" on line 28 (from worksheet).

0

28 TOTAL INCOME TAX. Add lines 22 through 26

114300

CREDITS

29 Limited Income Credit (from worksheet)

00

30 Income tax due to another state or jurisdiction (from worksheet). Not less than "0." Enclose Schedule OJC

00

31 Other credits (from Schedule CMS)

00

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

114300

33 Voluntary fund contributions

a. Endangered Wildlife Conservation 33a

00

b. Organ Transplant 33b

00

c. Massachusetts AIDS 33c

00

d. Massachusetts U.S. Olympic 33d

00

e. Massachusetts Military Family Relief 33e

00

f. Homeless Animal Prevention And Care 33f

00

Total. Add lines 33a through 33f 33

00

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

00

35 Health Care penalty. Not less than "0" (from worksheet). Enclose Schedule HC.

a. You 00

b. Spouse 00

c. Federal healthcare penalty 00

Total a + b - c = 35 00

36 AMENDED RETURN ONLY. Overpayment from original return. See instructions 36

00

37 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 37

114300

DO NOT FILE  
DRAFT AS OF SEPTEMBER 7, 2018  
SUBJECT TO CHANGE



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

B U O D Y M I L I G H T

4 0 0 0 0 1 0 0 0

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

38 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholdingt .....38

39 2017 overpayment applied to your 2018 estimated tax (from 2017 Form 1, line 46 or Form 1-NR/PY, line 50. Do not enter 2017 refund .....39

40 2018 Massachusetts estimated tax payments. Do not include line 39 amount .....40

41 Payments made with extension .....41

42 AMENDED RETURN ONLY. Additional payments (payments with original and/or prior amended return) .....42

43 EARNED INCOME CREDIT. Number of qualifying children 1 a. Amount from U.S. return 100000 .....43a x 2 = 43 23000

Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in oval if you qualify for this exception.

44 Senior Circuit Breaker Credit. Enclose Schedule CB .....44 1105000

45 Other refundable credits (from Schedule CMS) .....45 116000

46 TOTAL. Add lines 38 through 45 .....46 244000

47 OVERPAYMENT. If line 37 is smaller than line 46, subtract line 37 from line 46. If line 37 is larger than line 46, go to line 50. If line 37 and line 46 are equal, enter "0" in line 49 .....47 129700

48 Amount of overpayment you want APPLIED to your 2019 ESTIMATED TAX .....48 00

49 THIS IS YOUR REFUND. Subtract line 48 from line 47. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 .....49 129700

Direct deposit of refund. See instructions. Routing number (first two digits must be 01 to 12 or 21 to 32) Account number Type of account (select one): [ ] Checking [ ] Savings

50 TAX DUE. Subtract line 46 from line 37. Pay in full online at mass.gov/masstaxconnect .....50 00

Or pay by mail. Make check payable to Commonwealth of Massachusetts. Write Social Security number(s) in memo section of check and be sure to sign check. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.

These amounts will affect your refund or tax due:

Interest 00 Penalty 00 M-2210 amount 00 Exception. Enclose Form M-2210.

PRINT PAID PREPARER'S NAME JACK JONES PAID PREPARER'S SSN or PTIN 036363630 PAID PREPARER'S PHONE 487 103 0000 DATE 01/02/2019 PAID PREPARER'S SIGNATURE Jack Jones PAID PREPARER'S EIN 525 252 530

Fill in if self-employed [ ] DOR may discuss this return with the preparer [ ] I do not want my preparer to file my return electronically [ ]

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC. FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Schedule INC XXXXXXXXXXXXX

AREA RESERVED  
FOR 2-D BARCODE

BUDDY

LIGHT

400002000

Form W-2 and 1099 Information

A. FEDERAL NUMBER	B. EMPLOYER IDENTIFICATION NUMBER	C. STATE IDENTIFICATION NUMBER	D. TAXPAYER IS WITHHELD	E. SPOUSE IS WITHHELD	F. SOURCE OF WITHHELDING
99 9999111		29000	700		W2
99 9999333		98			1099R
99 9999334		199			1099R

TOTALS

29297

700

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

B U D D Y

L I G H T

4 0 0 0 0 2 0 0 0

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

**2018**

1	Alimony received (from US return) (full- and part-year residents only; see instructions) . . . . .	▶ 1	60000
2	Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) . . . . .	▶ 2	00
3	<b>Other gambling winnings</b> (sources other than Massachusetts state lottery). <b>Not less than "0"</b> . . . . .	▶ 3	00
	<b>Note:</b> Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. <b>Do not</b> report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.		
4	Fees and other 5.1% income. <b>Not less than "0"</b> . . . . .	▶ 4	10200
5	Total other 5.1% income. Add lines 1 through 4. <b>Not less than "0."</b> Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 . . . . .	▶ 5	70200

**Schedule Y Other Deductions.** Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

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 US return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY). . . . .	▶ 2	1500
3	Alimony paid (from US return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY . . . . .	▶ 3	10300
4	Amounts excludible under MGL ch 41, § 111F or US tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below . . . . .	▶ 4	00
	<input type="checkbox"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL ch 41, § 111F		
	<input type="checkbox"/> Income exempt under US tax treaty		
5	Moving expenses . . . . .	▶ 5	00
6	Medical savings account deduction . . . . .	▶ 6	10100
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 US Form 1040 (see instructions)		00
	<input type="checkbox"/> Certain business expenses from US Form 1040 (see instructions). . . . .	▶ 9	00
10	Student loan interest deduction (from US Form 1040; only if not claiming the same expenses in line 12) . . . . .	▶ 10	6000
11	College Tuition Deduction ( <b>full-year residents only</b> ; 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 ( <b>full-year residents only</b> ; see instructions). . . . .	▶ 16	1100
17	Certain gambling losses (see instructions) . . . . .	▶ 17	1000
18	Prepaid tuition or college savings program deduction (see instructions) . . . . .	▶ 18	00
19	Total other deductions. Add lines 1 through 18. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 . . . . .	▶ 19	30000



SOCIAL SECURITY NUMBER

400002000

2018

**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 42 or Form 1-NR/PY, lines 16, 17 or 46. 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  M.I.  LAST NAME   
 RELATIONSHIP TO TAXPAYER  IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?  
 Yes

1. SOCIAL SECURITY NUMBER   
 DATE OF BIRTH

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

2. SOCIAL SECURITY NUMBER   
 DATE OF BIRTH

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

10. SOCIAL SECURITY NUMBER   
 DATE OF BIRTH



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

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

B U D D Y L I G H T

4 0 0 0 0 2 0 0 0

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

2018

1 a. Date of birth 10 11 19 4 5 b. Spouse's date of birth c. Family size. See instructions 3

2 Federal adjusted gross income (required information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions 2 29,399.00

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). See Form MA 1099-HC from your insurer or Schedule HC instructions. You must fill in an oval.

- a. You Full-year MCC Part-year MCC No MCC/None
b. Spouse Full-year MCC Part-year MCC No MCC/None

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 2018. See Form MA 1099-HC from your insurer or Schedule HC instructions. Check all that apply.

- a. Private insurance, including ConnectorCare. Complete lines 4f and/or 4g below 4a You Spouse
b. MassHealth. Fill in oval(s) and go to line 5 4b You Spouse
c. Medicare (including a replacement or supplemental plan). Fill in oval(s) and go to line 5. 4c You Spouse
d. U.S. military (including Veteran's Administration and Tri-Care). Fill in oval(s) and go to line 5. 4d You Spouse
e. Other government program. Enter program name(s) only in lines 4f and/or 4g below 4e You Spouse

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

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

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) 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) SUBSCRIBER NUMBER (from Form MA 1099-HC)

5 Skip the remainder of this schedule and continue completing your return if you had health insurance that met MCC requirements for the full year, including private insurance, MassHealth or ConnectorCare; or if, at any point during 2018, you had Medicare (including supplement or replacement plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance. You are not subject to a penalty.

You must complete and enclose this 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

2018

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 MA ZIP + 4 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) \_\_\_\_\_

Fill in if you materially participated in the operation of this business during 2018 (see line 33 instructions)

Fill in if you are applying a suspended passive-activity loss on this schedule (see instructions)

Fill in if you claimed the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2018

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter amount in line 32 and Schedule B, line 3.

Fill in if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked

1	a. Gross receipts or sales	1699.00			
	b. Returns and allowances	00			
2	Cost of goods sold and/or operations (Schedule C-1, line 8)				00
3	Gross profit. Subtract line 2 from line 1				1699.00
4	Other income. Do not include interest income (other than from Mass. banks) and dividends				00
5	Total income. Add line 3 and line 4				1699.00
6	Advertising				99.00
7	Bad debts from sales or services				00
8	Car and truck expenses				600.00
9	Commissions and fees				00
10	Depletion				00
11	Depreciation and Section 179 deduction				00
12	Employee benefit programs (other than in line 17)				00
13	Insurance (other than health)				00
14	Interest:				
	a. mortgage interest paid to financial institutions	00			
	b. other interest	00	a + b = 14		00
15	Legal and professional services				00
16	Office expense				1000.00
17	Pension and profit-sharing plans				00

DO NOT FILE TO CHANGE - SUBJECT TO CHANGE - DRAFT AS OF AUGUST 22, 2018.



SOCIAL SECURITY NUMBER

400002000

<b>18</b>	Rent or lease:			
	a. vehicles, machinery and equipment	00		
	b. other business property	00	a + b = 18	00
<b>19</b>	Repairs and maintenance			699.00
<b>20</b>	Supplies (not included on Schedule C-1)			00
<b>21</b>	Taxes and licenses			00
<b>22</b>	Travel			00
<b>23</b>	a. Total meals	00		
	b. Enter 50% of 23a subject to limitations	00	a - b = 23	00
<b>24</b>	Utilities			00
<b>25</b>	Wages (before U.S. jobs credit)			00
<b>26</b>	Other expenses			00
<b>27</b>	Total expenses. Add lines 6 through 26			2398.00
<b>28</b>	Tentative profit or loss. Subtract line 27 from line 5			699.00
<b>29</b>	Expenses for business use of your home			00
<b>30</b>	Abandoned Building Renovation Deduction			00
<b>31</b>	Net profit or loss. Subtract total of line 29 and line 30 from line 28. If a profit, enter here and on Form 1, line 6a or Form 1-NR/PY, line 8a. If a loss, complete line 33.			699.00
<b>32</b>	Is interest (other than from Massachusetts banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 1? <input type="checkbox"/> Yes <input type="checkbox"/> No. If Yes, see instructions			00
<b>33</b>	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 6a or Form 1-NR/PY, line 8a. If you filled in 33b, see instructions.			

33a. All investment at risk.  
 33b. Some investment is not at risk.

### 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)  
 Fill in if there was any change in determining quantities, costs or valuations between opening and closing inventory. Enclose explanation

<b>1</b>	Inventory at beginning of year (if different from last year's closing inventory, enclose explanation)			00
<b>2</b>	a. Purchases	00		
	b. Items withdrawn for personal use	00	a - b = 2	00
<b>3</b>	Cost of labor (do not include salary paid to yourself)			00
<b>4</b>	Materials and supplies			00
<b>5</b>	Other costs (enclose statement)			00
<b>6</b>	Add lines 1 through 5			00
<b>7</b>	Inventory at end of year			00
<b>8</b>	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2.			00



FIRST NAME BUDDY M.I. LAST NAME LIGHT SOCIAL SECURITY NUMBER 4 0000 2000

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2018 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. **2018**

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX) 2 PACKY P.L CITY/TOWN/POST OFFICE/FOREIGN COUNTRY BOSTON STATE ZIP+4 MA 02123 4040

- 1 Living quarters status during 2018:  Homeowner  Multi-use or multi-family property (see instructions)  
 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, 2018. If over \$747,000, 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 29021.00
- 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 29099.00
- 8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) ..... 8 3900.00
- 9 Qualifying income. Subtract line 8 from line 7 ..... 9 25199.00  
 You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than \$57,000; or you are filing as "Head of household," and line 9 is greater than \$72,000; or you are filing as "Married filing jointly," and line 9 is greater than \$86,000.

**CREDIT CALCULATION.** If you filled in "Homeowner" in line 1, complete lines 10-17; if "Renter," skip to line 18.

- 10 Real estate taxes paid in calendar year 2018 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 2018 ..... 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 \$1,080 here and on Form 1, line 44 or Form 1-NR/PY, line 48 ..... 17 00
- 18 Enter total amount of rent paid for your principal residence in 2018 : a. 14280.00 ÷ 4 = ..... 18 3570.00  
 Landlord's name and address JOE LANDING 1 MAIN ST BOSTON MA
- 19 Income threshold. Multiply line 9 by 10% (.10) ..... 19 2520.00
- 20 Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit ..... 20 1050.00
- 21 Enter the lesser of line 20 or \$1,080 here and on Form 1, line 44 or Form 1-NR/PY, line 48 ..... 21 1050.00





Massachusetts Department of Revenue  
**Credit Manager Schedule**

For calendar year 2018 or taxable year beginning 01/01/2018 and ending 12/31/2018  
 Name of taxpayer Buddy Light Identification number 400002000 Total credits taken this year (add lines 1h and 3f) ..... Total refundable credits allowable this year (add lines 2g and 4h) 1160

**Instructions**

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

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

**Section 1. Non-refundable credits**

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

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

1a. Credit type	1b. Fill in if non-expiring	1c. Period end date (mm/dd/yyyy)	1d. Certificate number	1e. Credit available or certificate balance	1f. Credit taken this year	1g. Credit shared this year
<u>LEDPMT</u>	<input type="radio"/>	<u>12/31/2018</u>		<u>15</u>		
	<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"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					

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



Name of taxpayer

BUDDY LIGHT

Identification number

400002000

### Section 2. Refundable credits

Instructions. Taxpayers with refundable credits who are requesting a refund from credits not received via Massachusetts K-1s or credit transfer\*, complete Section 2. For each refundable credit, report the amount of the credit available after taking into consideration any credits that may have been taken or shared as shown in section 1 of this schedule. Enter the amount by which the available credit balance is being reduced and the amount to be treated as a refundable credit, which may be either 90% or 100% of the reduction (See TIR 13-6, example #3 for an illustration. Company B has \$500,000 of credit available, reduces this by \$300,000 in order to claim a \$270,000 refundable credit as authorized under the Life Sciences Tax Incentive Program.)

\*Note: Taxpayers taking the Film Incentive Credit received via credit transfers should complete section 2.

Credit type	2a. Period end date (mm/dd/yyyy)	2c. Certificate number	2d. Credit available or certificate balance	2e. Reduction in balance for refund	2f. Refundable credit taken (100% or 90%)
FLM CR D	12/31/2018	2140 F01014	1152	1152	1152
CNS LWD	12/31/2018	6142 & 01035	4	4	4
CMM INV	12/31/2018	6301V00229	4	4	4
2g. Total. Enter total amount of credit(s) taken this year here and where indicated on page 1					1160



**Massachusetts Department of Revenue  
Schedule RFC  
Refundable Film Credit  
Motion Picture Production Company**

**2018**

For calendar year 2018 or taxable period beginning		and ending	
Name of taxpayer <b>BUDDY LIGHT</b>	Federal Identification number	Social Security number <b>400002000</b>	
Mailing address <b>2 MACKY PL</b>			
City/Town <b>BOSTON</b>	State <b>MA</b>	Zip <b>02123</b>	Phone number <b>800-182-2469</b>
Designated production company representative <b>LARRY FINE</b>	E-mail address <b>LARFINE@YOLKS.ORG</b>		Phone number <b>800-182-2469</b>
Massachusetts start date <b>03/06/2018</b>	Massachusetts end date <b>08/06/2018</b>		
Fill in if any amount of this credit(s) originates from a pass-through entity <input type="radio"/> If Yes, name and identification number of the pass-through entity			

**Credit calculation.** If a corporation, omit lines 2 through 4.

- Amount of film credit (from Application for Payroll/Production Credit). Certificate number **2140F01014** ▶ **1** **2423**
- Tax after credits (from Form 1, line 32; Form 1-NR/PY, line 36; Form 2, line 47; or Form M-990T-62, line 33). If line 2 is greater than or equal to line 1, you do not have a refundable film credit. Enter the line 1 amount on the Credit Manager Schedule. Skip the remainder of this schedule. If line 1 is greater than line 2, go to line 3. **2** **1143**
- Subtract line 2 from line 1 **3** **1280**
- Refundable film credit. Multiply line 3 by .9 (90%)\* Enter here and on Part 2 of the Credit Manager Schedule. You must enclose Schedule RFC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. **4** **1152**

Motion picture production companies qualify to elect a refundable film credit if they have not transferred or carried forward a portion of the film credit for the production or certificate number to be refunded. Transferees of the film credit do not qualify for the refundable film credit. Transferees should claim their film credit on the Credit Manager Schedule.

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

**Declaration**

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

Signature *Buddy Light* Date 01/02/2019



Schedule C-2

Excess Deductions Against Trade or Business Income

2018

Generally, taxpayers may not use excess 5.1% deductions to offset interest (other than from Massachusetts banks), dividends and capital gains income. However, where the taxpayer files a Massachusetts Schedule C or a Massachusetts Schedule E, Massachusetts law allows such offsets if the following requirements are met:

- the excess 5.1% deductions must be adjusted gross income deductions allowed under MGL Ch. 62, section 2(d); and

these excess deductions may only be used to offset income that is effectively connected with the active conduct of a trade or business or any income allowed under IRC § 469(d)(1)(B) to offset (losses) from passive activities.

To determine if you have excess deductions, complete lines 1 through 6. If line 6 is "0" or greater, you have no excess deductions. If line 6 is less than "0," you have excess deductions and should complete the remainder of Schedule C-2.

Form with 14 numbered lines for calculating excess deductions. Includes handwritten values: 1: 29200, 2: 100, 4: 29300, 5: 279, 6: 29021.

