



Test #2

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 P M.I. LAST NAME APPL E BON TAXPAYER'S SOCIAL SECURITY NUMBER 400001000 SPOUSE'S FIRST NAME OR EST OF PE M.I. LAST NAME APPL E BON SPOUSE'S SOCIAL SECURITY NUMBER 400001100 MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below. CITY/TOWN STATE ZIP 1 YAWKEY WAY APT 1 BOSTON MA 02123 0131 FOREIGN PROVINCE/STATE/COUNTRY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

Fill in if (see instructions): [X] 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) [X] \$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 [X] Spouse Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions. [] Taxpayer [X] Spouse Fill in if under age 18. See instructions. [] Taxpayer [] Spouse Fill in if name or address has changed since 2017. [X]

a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; or 1040EZ, line 4) a [X] 90,000.00 b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4) b [X] 74,817.00

1 FILING STATUS. Fill in one only. [] Single [] Fill in if noncustodial parent [X] Married filing joint return (both must sign return) [] Fill in if filing Schedule TDS. See instructions. [] 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)

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 880000 b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI Total [4] x \$1,000 = 2b 400000 c. Age 65 or over before 2019 [] You [X] Spouse Total [1] x \$ 700 = 2c 700000 d. Blindness [] You [X] Spouse Total [1] x \$2,200 = 2d 220000 e. Medical/dental (from U.S. Schedule A, line 4) 2e 69500 f. Adoption. See instructions 2f 60500 g. TOTAL EXEMPTIONS. Add lines 2a through 2f. Enter here and on line 18. 2g 17000000

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. Appleton DATE 02 02 2019 SPOUSE'S SIGNATURE DATE 11



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

P APPLEBON

400001000

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) 3 1000000

4 Taxable pensions and annuities. See instructions 4 30000

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

5 a. 21700 b. 20000 a - b (not less than "0") = 5 1700

6 a. Business income or loss. **Enclose** Schedule C 6a 100000000

b. Farming income or loss. **Enclose** U.S. Schedule F 6b 000000

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions ... 7 94000000

8 a. Unemployment compensation. See instructions 8a 16000

b. Massachusetts state lottery winnings 8b 92300

9 Other income from Schedule X, line 5. **Enclose** Schedule X; not less than "0" 9 100000

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

DEDUCTIONS

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

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

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) 12 000

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). **Not more than two** 1 x \$3,600 = 13 360000

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

a. Total rent paid in 2018 00 + 2 = 14 00

15 Other deductions from Schedule Y, line 19. **Enclose** Schedule Y 15 41900

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

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

18 Total exemption amount (from line 2g) 18 1700000

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

20 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** **Enclose** Schedule B 20 131300

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



TAXPAYER'S FIRST NAME P M.I. LAST NAME APPL E BON

TAXPAYER'S SOCIAL SECURITY NUMBER 400001000

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 0 22

253500

23 12% INCOME (from Schedule B, line 39). Not less than "0." Enclose Schedule B. a. 3700 x .12 = 23

400

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 0 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval and see instructions. 0

10200

25 Credit recapture amount. Enclose Schedule CRS. See instructions 25

7200

26 Additional tax on installment sales. See instructions 26

5700

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 28

277000

CREDITS

29 Limited Income Credit (from worksheet) 29

00

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

200

31 Other credits (from Schedule CMS) 31

48600

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

228200

33 Voluntary fund contributions

a. Endangered Wildlife Conservation 33a

1000

b. Organ Transplant 33b

1100

c. Massachusetts AIDS 33c

1200

d. Massachusetts U.S. Olympic 33d

1300

e. Massachusetts Military Family Relief 33e

1400

f. Homeless Animal Prevention And Care 33f

500

Total. Add lines 33a through 33f 33

6500

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

1800

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

a. You 00

b. Spouse 00

c. Federal healthcare penalty 2400

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

236500

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

P. AP P L E B O N

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 2 0 6 5 0 0

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 7 0 0 0

40 2018 Massachusetts estimated tax payments. Do not include line 39 amount 40 1 0 0 0 0 0

41 Payments made with extension 41 0 0

42 AMENDED RETURN ONLY. Additional payments (payments with original and/or prior amended return) 42 0 0

43 EARNED INCOME CREDIT. a. Amount from U.S. return 43a x .30 = 43 0 0

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 9 3 0 0 0

45 Other refundable credits (from Schedule CMS) 45 2 0 0 0 0

46 TOTAL. Add lines 38 through 45 46 3 3 6 5 0 0

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 1 0 0 0 0 0

48 Amount of overpayment you want APPLIED to your 2019 ESTIMATED TAX 48 4 0 0 0 0

49 THIS IS YOUR REFUND. Subtract line 48 from line 47. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 49 3 3 6 5 0 0

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

0 1 1 2 2 1 3 2 0 0 1 7 7 6

50 TAX DUE. Subtract line 46 from line 37. Pay in full online at mass.gov/masstaxconnect 50 0 0

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 0 0 Penalty 0 0 M-2210 amount 0 0

Exception. Enclose Form M-2210.

PRINT PAID PREPARER'S NAME JACK JONES PAID PREPARER'S SSN or PTIN 410 00 1000 PAID PREPARER'S PHONE (617) 100 9999 DATE 02/02/2019

PAID PREPARER'S SIGNATURE Jack Jones PAID PREPARER'S EIN 321 459 876

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 XXXXXXXXXXXX

AREA RESERVED FOR 2-D BARCODE

PEACHES

APPLEBON

400001000

Form W-2 and 1099 Information

| A. FEDERAL TAX ID NUMBER | B. STATE TAX WITHHELD | C. STATE INCOME TAX | D. FEDERAL TAX WITHHELD | E. SOCIAL SECURITY WITHHELD | F. SOURCE OF WITHHELDING |
|--------------------------|-----------------------|---------------------|-------------------------|-----------------------------|--------------------------|
| 99 9999911 | 785 | 4600 | 1400 | | W2 |
| 99 9999312 | 1280 | 5400 | | 1581 | W2 |
| 99 9999333 | | 300 | | | 1099R |
| 99 9999333 | | 160 | | | 1099R |
| 99 9999333 | | 923 | | | 1099R |
| 99 9999333 | | 217 | | | 1099R |
| 99 9999333 | | 1285 | | | 1099R |
| 99 9999333 | | 28 | | | 1099R |

TOTAL 2065

12913

1400

1581

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPIE BON

400001000

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 | 167.00 |
| 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 | 33.00 |
| | Note: Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. Do not report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b. | | |
| 4 | Fees and other 5.1% income. Not less than "0" | ▶ 4 | 800.00 |
| 5 | Total other 5.1% income. Add lines 1 through 4. Not less than "0." Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11 | ▶ 5 | 1000.00 |

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

| | | | |
|----|--|------|--------|
| 1 | Reserved | ▶ 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 | 11.00 |
| 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 | 166.00 |
| 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 | 9.00 |
| | <input checked="" type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL ch 41, § 111F | | |
| | <input type="radio"/> Income exempt under US tax treaty | | |
| 5 | Moving expenses | ▶ 5 | 44.00 |
| 6 | Medical savings account deduction | ▶ 6 | 13.00 |
| 7 | Self-employed health insurance deduction (see instructions) | ▶ 7 | 1.00 |
| 8 | Health savings accounts deduction | ▶ 8 | 1.00 |
| 9 | <input type="radio"/> Certain qualified deductions from US Form 1040 (see instructions) | | |
| | <input checked="" type="radio"/> Certain business expenses from US Form 1040 (see instructions) | ▶ 9 | 7.00 |
| 10 | Student loan interest deduction (from US Form 1040; only if not claiming the same expenses in line 12) | ▶ 10 | 8.00 |
| 11 | College Tuition Deduction (full-year residents only ; from worksheet) | ▶ 11 | 22.00 |
| 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 | 80.00 |
| 14 | Claim of right deduction | ▶ 14 | 9.00 |
| 15 | Commuter deduction (from worksheet) | ▶ 15 | 23.00 |
| 16 | Human organ donation deduction (full-year residents only ; see instructions) | ▶ 16 | 17.00 |
| 17 | Certain gambling losses (see instructions) | ▶ 17 | 100.00 |
| 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 | 419.00 |



SOCIAL SECURITY NUMBER

400001000

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

2018

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 43 or Form 1-NR/PY, lines 16, 17 or 47. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

1. FIRST NAME BEN M.I. LAST NAME A.P.P.L.E.B.O.N
 RELATIONSHIP TO TAXPAYER SON IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

1. SOCIAL SECURITY NUMBER 400001001
 DATE OF BIRTH 01022014

2. FIRST NAME BETH M.I. LAST NAME A.P.P.L.E.B.O.N
 RELATIONSHIP TO TAXPAYER DAUGHTER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

2. SOCIAL SECURITY NUMBER 400001002
 DATE OF BIRTH 02032002

3. FIRST NAME BECCA M.I. LAST NAME A.P.P.L.E.B.O.N
 RELATIONSHIP TO TAXPAYER DAUGHTER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

3. SOCIAL SECURITY NUMBER 400001003
 DATE OF BIRTH 02032002

4. FIRST NAME BONNIE M.I. LAST NAME A.P.P.L.E.B.O.N
 RELATIONSHIP TO TAXPAYER DAUGHTER IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?
 Yes

4. SOCIAL SECURITY NUMBER 400001004
 DATE OF BIRTH 02032002

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 _____

DO NOT FILE TO CHANGE SEPTEMBER 21, 2018



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

P APPLEBON

400001000

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

2018

1 a. Date of birth 01101957 b. Spouse's date of birth 01111947 c. Family size. See instructions 6

2 Federal adjusted gross income (required information; from U.S. Form 1040, line 37). If married filing separately, see instructions 2 74817.00

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

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

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

TUFTS

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

022012345

911411617

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

HARVARD

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

022054321

122344589

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

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

PATRIOT HEALTH

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

022504123

2002040501

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

BCBS RI

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

SUBSCRIBER NUMBER (from Form MA 1099-HC)

022023444

9777621

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.



COMPLETE SCHEDULE HC-CS
TO REPORT ADDITIONAL
INSURANCE COMPANIES

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P. A.P.P. LEBON

400001000

Schedule HC-CS Health Care Information Continuation Sheet

2018

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

PART A. YOUR HEALTH INSURANCE

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

ROJO SOCK NATIONAL GROUP

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

022024135 01804071

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

BCBS MA

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

022531402 7376790024

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

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

MITSEE GROUP

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

022420513 6113114

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

YMCA HEALTH

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

022451300 111760412

DUPLICATE FILED
SUBJECT TO
SEPTEMBER 2018



FIRST NAME

P

M.I.

LAST NAME

A.P.P.L.E.B.O.N

SOCIAL SECURITY NUMBER

400001000

Schedule B Interest, Dividends and Certain Capital Gains and Losses

2018

PART 1. INTEREST AND DIVIDEND INCOME

If you received any interest income other than interest from Massachusetts banks, or if you received more than \$1,500 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instructions). Otherwise, enter dividends of \$1,500 or less on Form 1, line 20 or Form 1-NR/PY, line 24. In all cases enter 5.1% interest from Massachusetts banks on Form 1, line 5a or Form 1-NR/PY, line 7a.

| | | | |
|---|--|---|----------|
| 1 | Total interest income (from U.S. Form 1040, lines 8a and 8b) | 1 | 1,502.00 |
| 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) | 2 | 28.00 |
| 3 | Other interest and dividends not included above (enclose statement) | 3 | 00 |
| 4 | Total interest and dividends. Add lines 1, 2 and 3 | 4 | 1,530.00 |
| 5 | Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a) | 5 | 217.00 |
| 6 | Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S. Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) | 6 | 00 |
| 7 | Subtotal: Line 4 minus lines 5 and 6. Not less than "0" | 7 | 1,313.00 |
| 8 | Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions | 8 | 00 |
| 9 | Subtotal: Subtract line 8 from line 7. Not less than "0." If you have no short-term capital gains or losses, net long-term capital losses, long-term gains on collectibles and pre-1996 installment sales, short-term gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business against short-term capital gains, carryover short-term losses from prior years, or excess exemptions, omit lines 10-37. Enter this amount in line 38 and on Form 1, line 20 or Form 1-NR/PY, line 24, and omit lines 39 and 40. Otherwise, complete Parts 2, 3 and 4 | 9 | 1,313.00 |

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

| | | | |
|----|---|----|-------|
| 10 | Short-term capital gains (included in U.S. Schedule D, lines 1 through 5, col. h) | 10 | 37.00 |
| 11 | Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 12) | 11 | 00 |
| 12 | Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) | 12 | 00 |
| 13 | Add lines 10 through 12 | 13 | 37.00 |
| 14 | Allowable deductions from your trade or business (from Mass. Schedule C-2). See instructions | 14 | 00 |
| 15 | Subtotal: Subtract line 14 from line 13. Not less than "0" | 15 | 37.00 |
| 16 | Short-term capital losses (included in U.S. Schedule D, lines 1 through 5, col. h) | 16 | 00 |
| 17 | Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) | 17 | 00 |
| 18 | Prior short-term unused losses for years beginning after 1981 (from 2016 Massachusetts Schedule B, line 40) | 18 | 00 |
| 19 | Combine lines 15 through 18. If "0" or greater, omit lines 20 through 23 and enter this amount in line 24. If less than "0," complete line 20. | 19 | 37.00 |
| 20 | Short-term losses applied against interest and dividends. Enter the smaller of line 9 or line 19 (considered as a positive amount). Not more than \$2,000 | 20 | 00 |

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

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



SOCIAL SECURITY NUMBER

400001000

| | | | |
|----|---|----|------|
| 21 | Available short-term losses. Combine lines 19 and 20. See instructions | 21 | 00 |
| 22 | Short-term losses applied against long-term gains. See instructions | 22 | 00 |
| 23 | Short-term losses available for carryover in 2018. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4 | 23 | 00 |
| 24 | Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions | 24 | 3700 |
| 25 | Long-term losses applied against short-term gain. See instructions | 25 | 00 |
| 26 | Subtotal. Subtract line 25 from line 24 | 26 | 3700 |
| 27 | Long-term gains deduction. Complete only if lines 11 and 26 are greater than "0." If line 11 shows a gain, enter 50% of line 11 minus 50% of losses in lines 16, 17, 18 and 25, but not less than "0" | 27 | 00 |
| 28 | Short-term gains after long-term gains deduction. Subtract line 27 from line 26 | 28 | 3700 |

PART 3. ADJUSTED GROSS INTEREST, DIVIDENDS, SHORT-TERM CAPITAL GAINS AND LONG-TERM GAINS ON COLLECTIBLES

| | | | |
|----|---|----|--------|
| 29 | Enter the amount from line 9 | 29 | 131300 |
| 30 | Short-term losses applied against interest and dividends. Enter the amount from line 20 | 30 | 00 |
| 31 | Subtotal interest and dividends. Subtract line 30 from line 29. See instructions | 31 | 131300 |
| 32 | Long-term losses applied against interest and dividends (from worksheet) | 32 | 00 |
| 33 | Adjusted interest and dividends. Subtract line 32 from line 31 | 33 | 131300 |
| 34 | Enter the amount from line 28 | 34 | 3700 |

PART 4. TAXABLE INTEREST, DIVIDENDS AND CERTAIN CAPITAL GAINS

| | | | |
|----|--|----|--------|
| 35 | Adjusted gross interest, dividends and certain capital gains. Add lines 33 and 34 | 35 | 135000 |
| 36 | Excess exemptions (from worksheet), only if single, head of household or married filing jointly and Form 1, line 18 is greater than Form 1, line 17 or Form 1-NR/PY, line 22 is greater than Form 1-NR/PY, line 21 | 36 | 00 |
| 37 | Subtract line 36 from line 35. Not less than "0" | 37 | 135000 |
| 38 | If line 37 is greater than or equal to line 9, enter the amount from line 9 here and on Form 1, line 20 or Form 1-NR/PY, line 24. If line 37 is less than line 9, enter the amount from line 37 here and on Form 1, line 20 or Form 1-NR/PY, line 24 | 38 | 131300 |
| 39 | Taxable 12% capital gains. Subtract line 38 from line 37. Not less than "0." Enter result here and on Form 1, line 23a or Form 1-NR/PY, line 27a | 39 | 3700 |
| 40 | Available short-term losses for carryover in 2018. Enter amount from line 23. If line 23 was not completed, enter "0" | 40 | 00 |

DRAFT FILE FOR CHANGE TO 2018



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P APPLEBOM

4 0 0 0 0 1 0 0 0

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 downloaded from DOR's website at mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles 2018

Table with 23 rows for capital gains and losses. Includes columns for line number, description, and amount. Total taxable gains shown as 2,000.00.

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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 PEACHES M.I. LAST NAME APPLEBON

SOCIAL SECURITY NUMBER OF PROPRIETOR 400001000

BUSINESS NAME DANCE N PITCH

EMPLOYER IDENTIFICATION NUMBER (if any) 404268172

MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE DANCE AND PITCHING INSTRUCTOR

PRINCIPAL BUSINESS CODE (from U.S. Schedule C) 611000

ADDRESS 2 YAWKEY WAY

NUMBER OF EMPLOYEES 2

CITY/TOWN/POST OFFICE BOSTON STATE MA ZIP + 4 021230131

Accounting method: 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 | <u>300001600</u> | | |
| | b. Returns and allowances | <u>1600</u> | a-b = 1 | <u>300000000</u> |
| 2 | Cost of goods sold and/or operations (Schedule C-1, line 8) | | | <u>100000000</u> |
| 3 | Gross profit. Subtract line 2 from line 1 | | | <u>200000000</u> |
| 4 | Other income. Do not include interest income (other than from Mass. banks) and dividends | | | <u>500000000</u> |
| 5 | Total income. Add line 3 and line 4 | | | <u>700000000</u> |
| 6 | Advertising | | | <u>6000</u> |
| 7 | Bad debts from sales or services | | | <u>70000</u> |
| 8 | Car and truck expenses | | | <u>16932000</u> |
| 9 | Commissions and fees | | | <u>4000</u> |
| 10 | Depletion | | | <u>78000</u> |
| 11 | Depreciation and Section 179 deduction | | | <u>10000</u> |
| 12 | Employee benefit programs (other than in line 17) | | | <u>90000000</u> |
| 13 | Insurance (other than health) | | | <u>30000</u> |
| 14 | Interest: | | | |
| | a. mortgage interest paid to financial institutions | <u>9270000</u> | | |
| | b. other interest | <u>200000</u> | a + b = 14 | <u>9470000</u> |
| 15 | Legal and professional services | | | <u>99900</u> |
| 16 | Office expense | | | <u>300100</u> |
| 17 | Pension and profit-sharing plans | | | <u>8000000</u> |

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SUBJECT TO CH. 218
SEPTEMBER 21, 2018



SOCIAL SECURITY NUMBER

400001000

| | | | | |
|-----------|---|----------|---|----------|
| 18 | Rent or lease: | | | |
| | a. vehicles, machinery and equipment | 9000 | | |
| | b. other business property | 5500 | a + b = 18 | 14500 |
| 19 | Repairs and maintenance | | | 985500 |
| 20 | Supplies (not included on Schedule C-1) | | | 20000000 |
| 21 | Taxes and licenses | | | 4000000 |
| 22 | Travel | | | 30000000 |
| 23 | a. Total meals | 15000000 | | |
| | b. Enter 50% of 23a subject to limitations | 7500000 | a - b = 23 | 7500000 |
| 24 | Utilities | | | 12000000 |
| 25 | Wages (before U.S. jobs credit) | | | 4000000 |
| 26 | Other expenses | | | 1000000 |
| 27 | Total expenses. Add lines 6 through 26 | | | 20000000 |
| 28 | Tentative profit or loss. Subtract line 27 from line 5 | | | 50000000 |
| 29 | Expenses for business use of your home | | | 30100000 |
| 30 | Abandoned Building Renovation Deduction | | | 9900000 |
| 31 | 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. | | | 10000000 |
| 32 | 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 |
| 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 6a or Form 1-NR/PY, line 8a. If you filled in 33b, see instructions. | | | |
| | | | <input type="checkbox"/> 33a. All investment at risk. | |
| | | | <input type="checkbox"/> 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

| | | | | |
|----------|--|-----------|-----------|-----------|
| 1 | Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) | | | 10000 |
| 2 | a. Purchases | 300090000 | | |
| | b. Items withdrawn for personal use | 90000 | a - b = 2 | 300000000 |
| 3 | Cost of labor (do not include salary paid to yourself) | | | 199990000 |
| 4 | Materials and supplies | | | 20000000 |
| 5 | Other costs (enclose statement) | | | 398000000 |
| 6 | Add lines 1 through 5 | | | 900000000 |
| 7 | Inventory at end of year | | | 800000000 |
| 8 | Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2. | | | 100000000 |



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

P

APPLEBON

400001000

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

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE ZIP + 4

1 YAWKEY WAY

BOSTON

MA 02123 0131

- 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 69000000

INCOME CALCULATION

- 3 Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) 3 7469200
 - 4 Total Social Security benefits (see instructions) 4 40000
 - 5 Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return 5 800
 - 6 Miscellaneous income, including cash public assistance 6 10000
 - 7 Massachusetts total income. Add lines 3 through 6 7 7520000
 - 8 Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) 8 690000
 - 9 Qualifying income. Subtract line 8 from line 7 9 6830000
- 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 703000
- 11 Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) 11 10000
- 12 Subtract line 11 from line 10 12 693000
- 13 Enter 50% (.50) of water and sewer use charges paid in 2018. 13 83000
- 14 Add lines 12 and 13 14 776000
- 15 Income threshold. Multiply line 9 by 10% (.10) 15 683000
- 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 93000
- 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 93000
- 18 Enter total amount of rent paid for your principal residence in 2018: a. 00 ÷ 4 = 18 00
- 19 Income threshold. Multiply line 9 by 10% (.10) 19 00
- 20 Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit 20 00
- 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 00

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Massachusetts Department of Revenue
Credit Manager Schedule

For calendar year 2018 or taxable year beginning

2018 and ending

Name of taxpayer

P APPLE BORN

Identification number

400001000

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

486

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

200

Instructions

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

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

Section 1. Non-refundable credits

Instructions. List all credits available for use and the amount of 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 |
|-----------------|-----------------------------|----------------------------------|------------------------|---|----------------------------|-----------------------------|
| LEDPNT | <input type="radio"/> | 12/31/2018 | MA 2014 481 | 15 | 15 | |
| EOA CCR | <input type="radio"/> | 12/31/2018 | MA 2014 481 | 5 | 5 | |
| EDPCR | <input type="radio"/> | 12/31/2018 | 1574 E/13004 | 1 | 1 | |
| SEPTC | <input type="radio"/> | 12/31/2018 | | 24 | 24 | |
| BRWFLD | <input type="radio"/> | 12/31/2018 | 2023 B0017 | 1 | 1 | |
| LOWINC | <input type="radio"/> | 12/31/2018 | MA 2014 481 | 3 | 3 | |
| HISRH3 | <input type="radio"/> | 12/31/2018 | HRC 2334 | 4 | 4 | |
| FLM CRD | <input type="radio"/> | 12/31/2018 | 2023 F 00016 | 2 | 2 | |
| MEDDVC | <input type="radio"/> | 12/31/2018 | 2023 M 00016 | 5 | 5 | |
| EMPWLL | <input type="radio"/> | 12/31/2018 | 41234 W 0003 | 3 | 3 | |
| FRMESH | <input type="radio"/> | 12/31/2018 | | 4 | 4 | |
| SLRWMD | <input type="radio"/> | 12/31/2018 | | 419 | 419 | |

1h. Total. Enter total amount of credit(s) taken this year here and where indicated above. 486



Massachusetts Department of Revenue

Schedule E-1

Rental Real Estate and Royalty Income and (Loss)

2018

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

Name: P APPLEBON, Social Security number: 400 001 000, Type of real estate: RENTAL, Street address: 10 EAST ST, City/Town: BOSTON, State: MA, Zip: 02123 000. Rental real estate selected.

Income or (Loss) from Rental Real Estate and Royalties

Income section with lines 1-25. Includes a large diagonal watermark: 'DO NOT FILE SUBJECT TO CHANGE SEPTEMBER 21, 2018'. Values are entered in boxes: 1: 1000, 2: (blank), 3: 20, 4: 30, 5: 40, 6: 50, 7: 60, 8: 70, 9: 80, 10: 90, 11: 100, 12: 110, 13: 120, 14: 130, 15: 140, 16: 150, 17: 1190, 18: 210, 19: 1400, 20: 400, 21: 400, 22: (blank), 23: 400, 24: 400.



Massachusetts Department of Revenue

Schedule E-2

Partnership and S Corporation Income and (Loss)

2018

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 APPLEBON Social Security number 40000 1000
 Name of entity FRED AND BARNEY PARTNERSHIP Federal Identification number 012210345
 Fill in one only:
 S corporations Partnership

Income or (Loss) from Partnerships and S Corporations

▼ Fill in oval if showing a loss

| | | | |
|----|--|----|--|
| 1 | Passive loss allowed. (Enter as positive amount.) | 1 | <input type="text" value="500"/> |
| 2 | Passive income (from US Schedule K-1) | 2 | <input type="text" value="100"/> |
| 3 | Non-passive loss (from US Schedule K-1). (Enter as positive amount.) | 3 | <input type="text" value="200"/> |
| 4 | Section 179 expense deduction (from US Form 4562). (Enter as positive amount.) | 4 | <input type="text" value="300"/> |
| 5 | Non-passive income (from US Schedule K-1) | 5 | <input type="text" value="300"/> |
| 6 | Combine lines 2 and 5 | 6 | <input type="text" value="400"/> |
| 7 | Combine lines 1, 3 and 4 | 7 | <input checked="" type="radio"/> <input type="text" value="1000"/> |
| 8 | Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.) | 8 | <input checked="" type="radio"/> <input type="text" value="600"/> |
| 9 | Interest (other than from Massachusetts banks) and dividends if included in line 8 | 9 | <input type="text"/> |
| 10 | Interest from Massachusetts banks if included in line 8 | 10 | <input type="text"/> |
| 11 | Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.) | 11 | <input checked="" type="radio"/> <input type="text" value="600"/> |
| 12 | Fill in if reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on US Form 8582) or unreimbursed partnership expenses | | <input type="radio"/> |
| 13 | Fill in if any amount of this investment not at risk | | <input type="radio"/> |

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SEPTEMBER 27, 2018



Massachusetts Department of Revenue

Schedule E-3

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

2018

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 APPLE BON Social Security number: 400 001 000
Name of entity: APPLE FARMS Federal Identification number: 011 022 034

Fill in one only:
Estate/trust REMIC Farm

Income or (Loss) from Estates and Trusts

Fill in oval if showing a loss

- 1 Passive deduction or (loss) allowed. (Enter as positive amount.)
2 Passive income (from U.S. Schedule K-1)
3 Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)
4 Other income (from U.S. Schedule K-1)
5 Combine lines 2 and 4
6 Combine lines 1 and 3
7 Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)
8 Estate or non-grantor type income taxed from Form 2, if included on line 7
9 Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)
10 Interest (other than from Massachusetts banks) and dividends if included in line 9
11 Adjustments to 5.1% income. Enclose statement.
12 Subtotal. Combine lines 10 and 11
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.)

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

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

Farm Income

- 18 Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.) 649000



**Massachusetts Department of Revenue
Schedule E Reconciliation
Total Supplemental Income and (Loss)**

2018

Form 1 and Form 1 NR/PY filers must use Schedule E to report income and (loss) from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICS, etc. Schedule E Reconciliation is to be used as a summary sheet only. Separate Schedule(s) E-1 (Income or Loss from Rental Real Estate and Royalties), E-2 (Partnership and S Corporation Income and Loss) and/or E-3 (Estate, Trust, REMIC and Farm Income and Loss) must be completed for each type of income reported on each schedule.

Name P APPLEBON Social Security number 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

▼ Fill in oval if showing a loss

1 Rents received 1

2 Royalties received 2

Expenses

3 Advertising 3

4 Auto and travel 4

5 Cleaning and maintenance 5

6 Commissions 6

7 Insurance 7

8 Legal and other professional fees 8

9 Management fees 9

10 Mortgage interest paid to banks, etc. 10

11 Other interest 11

12 Repairs 12

13 Supplies 13

14 Taxes 14

15 Utilities 15

16 Other expenses 16

17 Add lines 3 through 16 17

18 Depreciation expense or depletion 18

19 Total expenses. Add lines 17 and 18 19

20 Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) and/or line 2 (royalties) 20

21 Deductible rental real estate (loss) 21

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

24 Total rental real estate and royalty income or (loss). (Enter loss as negative amount.) 24

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SEPTEMBER 27, 2018



Name P APPLEBON

Social Security number 400 001 000

Income or (Loss) from Partnerships and S Corporations

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

Fill in oval if showing a loss

- 25 Passive loss allowed. (Enter as positive amount.) 25 500
26 Passive income 26 100
27 Non-passive loss. (Enter as positive amount.) 27 200
28 IRC § 179 expense deduction. (Enter as positive amount.) 28 300
29 Non-passive income 29 300
30 Combine lines 26 and 29. 30 400
31 Combine lines 25, 27 and 28 31 1000
32 Partnership and S corporation income or loss. Combine lines 30 and 31. 32 600
33 Interest (other than from Massachusetts banks) and dividends if included in line 32. 33
34 Interest from Massachusetts banks if included in line 32. 34
35 Total income or (loss) from partnerships and S corporations. Subtract total of lines 33 and 34 from line 32. (Enter loss as negative amount.) 35 600
36 Fill in if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses. 36

Income or (Loss) from Estates and Trusts. From Schedule E-3, Income or (Loss) from Estates and Trusts. Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Income or (Loss) from Estates and Trusts.

- 37 Passive deduction or (loss) allowed. (Enter as positive amount.) 37
38 Passive income 38
39 Non-passive deduction or (loss). (Enter as positive amount.) 39
40 Non-passive other income. 40
41 Add lines 38 and 40. 41
42 Add lines 37 and 39. 42
43 Estate and trust income or (loss). Combine lines 41 and 42. (Enter loss as negative amount.) 43
44 Estate or non-grantor-type trust income taxed on Massachusetts Form 2, if included in line 43 44
45 Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 44 from line 43 45
46 Interest (other than from Massachusetts banks) and dividends if included in line 45 46
47 Adjustments to 5.1% income. 47
48 Subtotal. Combine lines 46 and 47. 48
49 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 48 from 45. (Enter loss as negative amount.) 49

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

From Schedule E-3, Income or (loss) from REMICs. Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Income or (Loss) from REMICs.

- 50 Excess inclusion 50
51 Taxable income or net (loss). (Enter loss as negative amount.) 51
52 Income 52
53 Combine lines 51 and 52. (Enter loss as negative amount.) 53



Name **P APPLEBON**

Social Security number **400 001 000**

Farm Income. From Schedule E-3, Farm Income. Enter in each line below the total amount from each corresponding line from Schedule(s) E-3, Farm Income.

▼ Fill in oval if showing a loss

54 Net farm rental income or (loss). (Enter loss as negative amount.) **54** **649000**

Summary

55 Income or (loss). Combine lines 24, 35, 49, 53 and 54. (Enter loss as negative amount.) **55** **650000**

56 Massachusetts differences. Enclose statement **56** **990000**

57 Abandoned building renovation deduction **57**

58 Total income or (loss). Combine lines 55, 56 and 57. (Enter loss as negative amount.) Enter here and in Form 1, line 7 or Form 1-NR/PY, line 9. **58** **940000**

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SEPTEMBER 21, 2018



**Massachusetts Department of Revenue
Schedule EC
Solar and Wind Energy Credit**

2018

| | | | |
|--|--------------------|--|--|
| Name(s) as shown on Massachusetts Form 1 or 1-NR/PY P APPLEBON | | Social Security number 400 001 000 | |
| Address of principal residence in Massachusetts (do not enter PO box) 1 YAWKEY WAY | | | |
| City/Town BOSTON | State MA | Zip 02123 | |

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

This credit can only be taken once for the principal residence indicated above. Do not include repair or maintenance costs. See instructions on the back of this form.

| | | |
|--|-----------|--------------|
| 1 Cost of renewable solar and/or wind energy property installed in your principal Massachusetts residence in 2018. Enclose a statement describing the nature of the expenditures | 1 | 2794 |
| 2 Enter any U.S. HUD grant or rebate for such expenditures | 2 | |
| 3 Net 2018 expenditures. Subtract line 2 from line 1. Not less than "0" | 3 | 2794 |
| 4 Enter 15% of line 3 | 4 | 419 |
| 5a Maximum allowable credit for principal residence | 5a | 1,000 |
| 5b Total prior years credit taken by taxpayer for this principal residence | 5b | |
| 5c Subtract line 5b from line 5a. Not less than "0" | 5c | 1000 |
| 6 2018 Massachusetts Energy Credit. Enter line 4 or line 5c, whichever is less | 6 | 419 |
| 7a Enter 2015 unused Massachusetts Energy Credit (from 2017 Schedule EC, line 12, col. c) | 7a | |
| 7b Enter 2016 unused Massachusetts Energy Credit (from 2017 Schedule EC, line 12, col. c) | 7b | |
| 7c Enter 2017 unused Massachusetts Energy Credit (from 2017 Schedule EC, line 12, col. c) | 7c | |
| 8 Massachusetts Energy Credit available this year. Add lines 6, 7a, 7b and 7c | 8 | 419 |

Computation of Energy Credit allowable on return

| | | |
|---|-----------|-------------|
| 9 Total tax from Form 1, line 28 or Form 1-NR/PY, line 32 less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any (see instructions). Not less than "0" | 9 | 2701 |
| 10 Massachusetts Energy Credit allowable this year. Enter the smaller of line 8 or line 9 here and on the Credit Manager Schedule. Not more than \$1,000. You must enclose Schedule EC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. | 10 | 419 |

Unused Massachusetts Energy Credit Carryover

11 Complete only if line 8 is more than line 10, or if you have unused credits from prior years.

| Year | a. Unused credits from prior years and current year credit | b. Portion used this year | c. Unused credit available | |
|------------------|--|---------------------------|----------------------------|-----------|
| | | | Amount | For |
| 2016 | (2017 Sch. EC, line 12, col. c) | | | 2019 |
| 2017 | (2017 Sch. EC, line 12, col. c) | | | 2019-2020 |
| 2018 | (2018 Sch. EC, line 6) | 419 | 419 | 2019-2021 |
| 12 Totals | | 419 | 419 | |



Massachusetts Department of Revenue
Schedule LP
Credit for Removing or Covering Lead Paint
on Residential Premises

2018

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

Social Security number(s)

RAPPLEBON

400 001 000

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

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

1 YAWKEY WAY BOSTON MA 02123 0131

| 1b. License number of risk assessor | 1c. Date of compliance or payment, whichever is later | 1d. Total cost of qualified interim control measures | 1e. Enter 50% of col. d | 1f. Enter the lesser of col. e or \$500 |
|---|---|--|-------------------------------|---|
| 7600770 | 06 01 2018 | 2 | 1 | 1 |

2a Address.

| 2b | 2c | 2d | 2e | 2f |
|----|----|----|----|----|
| | | | | |

3a Address.

| 3b | 3c | 3d | 3e | 3f |
|----|----|----|----|----|
| | | | | |

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

1

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 SEPTEMBER 2018



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

Social Security number(s)

P APPLEBON

4 00 001 000

Part 2. Full compliance deleading. Attach letter(s) of compliance.

1a Address of Massachusetts unit deleading. Include unit or apartment number, if applicable.

10 EAST ST BOSTON MA 02123 0010

| 1b. License number of inspector of final deleading | 1c. Date of compliance or payment, whichever is later | 1d. Total cost of qualified lead removal or covering measures | 1e. Total cost or \$1,500, whichever is less | 1f. Subtract from col. e any entry in Part 1, col. f or any entry from 2011 through 2017 of Sch. LP, Part 1, col. f |
|---|--|--|---|---|
| 7601713 | 07012018 | 3 | 3 | 1 |

2a Address.

| 2b | 2c | 2d | 2e | 2f |
|----|----|----|----|----|
| | | | | |

3a Address.

| 3b | 3c | 3d | 3e | 3f |
|----|----|----|----|----|
| | | | | |

4 Total amounts qualifying for full compliance deleading. Add all amounts in col. f..... 4 1

Part 3. Current year credit

| | | |
|---|---|------|
| 5 Total Lead Paint Credits for this year. Add Part 1, line 4 and Part 2, line 4..... | 5 | 2 |
| 6 Enter unused credits from prior year (from 2017, Schedule LP, line 11, col. c)..... | 6 | 13 |
| 7 Massachusetts Lead Paint Credit available this year. Add lines 5 and 6..... | 7 | 15 |
| 8 Total tax from return (Form 1, line 28; Form 1-NR/PY, line 32; or Form 2, line 41) less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any. Not less than "0". See instructions..... | 8 | 2770 |
| 9 Massachusetts Lead Paint Credit allowable this year (smaller of lines 7 or 8). Enter here and on Schedule CMS. You must enclose Schedule LP with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax..... | 9 | 15 |

Part 4. Unused Lead Paint Credit carryover

10 Complete only if line 7 is greater than line 8, or if you have unused credits from prior years.

| Year | a. Unused credits from prior years and current year credit | b. Portion used this year | c. Unused credit available Subtract col. b from col. a | |
|------------------|---|------------------------------|---|-----------|
| | | | Amount | For |
| 2012 | (2017 Sch. LP, line 11, col. c) | | | 2019 |
| 2013 | (2017 Sch. LP, line 11, col. c) | | | 2019-2020 |
| 2014 | (2017 Sch. LP, line 11, col. c) | | | 2019-2021 |
| 2015 | (2017 Sch. LP, line 11, col. c) | | | 2019-2022 |
| 2016 | (2017 Sch. LP, line 11, col. c) | | | 2019-2023 |
| 2017 | (2017 Sch. LP, line 11, col. c) | 13 | 13 | 2019-2024 |
| 2018 | (2018 Sch. LP, line 5) | 2 | 2 | 2019-2025 |
| 11 Totals | | 15 | 15 | |



Massachusetts Department of Revenue
Schedule SC
Septic Credit for Repairing or Replacing
a Failed Cesspool or Septic System

2018

Name(s) as shown on Massachusetts Forms 1 or 1-NR/PY: P APPLE BON Social Security number: 400 001 006

Street address of principal residence with a failed system (must be in Massachusetts; do not enter PO box): 1 YAWKEY WAY

City/Town: BOSTON State: MA Zip: 02123 0131 Phone number: 617-000-0001

Part 1. General information

1a Date certificate of compliance or verification letter issued (mm/dd/yyyy). Retain a copy of certificate or letter: 06/01/2018 **1b** Name of approving authority: BOSTON

2 If you were the sole owner of the property, enter 100%; otherwise enter the percentage of the total actual costs that you paid: 100%

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

If you received a subsidized loan from the Commonwealth, or a betterment issued by a municipality to complete repairs or replacement of a qualified cesspool or septic system, complete line 3 (you must also complete Part 5).

3a Subsidized loan issued under homeowner septic repair program

Name of participating lender: BANK OF BOSTON Amount of loan: 100

Loan term (in months): 12 Interest rate (fill in one only): 0% 3% 5%

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

Name of municipality: BOSTON Amount of betterment: 50

Number of years to repay betterment: 7 Interest rate: 4%

Part 2. Computation of Septic Credit

Complete Part 2 only if Certificate of Compliance or verification letter was issued in 2018.

4 Briefly describe the nature of expenditures made to comply with Title 5 or to connect to a municipal sewer system pursuant to a federal court order, Administrative Consent Order, state court order, consent decree or similar mandate. Complete details must be available upon request. Also include any actual costs incurred in 1995 through 2018.

| a. Description | b. Date paid | c. Actual cost |
|----------------|-------------------|----------------|
| <u>SAND</u> | <u>05/20/2018</u> | <u>20</u> |
| <u>PIPE</u> | <u>05/20/2018</u> | <u>40</u> |
| | | |
| | | |
| | | |

5 Total actual costs to repair or replace a failed cesspool or septic system or to connect to a municipal sewer system. Add all amounts in line 4, col. c **5** 60

6 Maximum amount available for computation of the credit. Enter the smaller of line 5 or \$15,000. **6** 60

7 Amount of actual costs available for the credit. Multiply line 6 by .40 (40%) **7** 24



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

Social Security number

P APPLEBON

400 001 000

Part 3. Current year credit

- 8 Maximum Septic Credit available this year. If Certificate of Compliance or verification letter was issued in 2018, enter the smaller of line 7 or \$1,500. If claiming a carryover credit, enter the smaller of 2017 Schedule SC, line 15, col. C or \$1,500 8
- 9 Adjusted Septic Credit. Multiply line 8 by the percentage in line 2 9
- 10 Interest subsidy received, if any (from Part 5, line 36) 10
- 11 Adjusted Septic Credit available for 2018. Subtract line 10 from line 9. Not less than "0" 11
- 12 Total tax from Form 1, line 28 or Form 1-NR/PY, line 32 less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any. Not less than "0". See instructions 12
- 13 Massachusetts Septic Credit allowable this year. Enter the smaller of line 11 or line 12 here and on Schedule CMS. You must enclose Schedule SC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax. 13

Part 4. Unused Septic Credit carryover

Complete only if line 7 is more than line 13, or if you have unused credits from prior years.

14 For year of issuance of certificate of compliance.

| Year | a. Total credit available | b. Portion used this year (2018 Sch. SC, line 13) | c. Unused credit available | |
|------------------|---------------------------------|---|----------------------------|-----------|
| | | | Amount | For |
| 2014 | (2017 Sch. SC, line 15, col. c) | | | 2019 |
| 2015 | (2017 Sch. SC, line 15, col. c) | | | 2019-2020 |
| 2016 | (2017 Sch. SC, line 15, col. c) | | | 2019-2021 |
| 2017 | (2017 Sch. SC, line 15, col. c) | | | 2019-2022 |
| 2018 | (2018 Sch. SC, line 7) | 24 | 24 | 2019-2023 |
| 15 Totals | | 24 | 24 | |

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

P APPLE BON

Social Security number

400 001 000

Part 5. Computation of interest subsidy. If certificate of compliance or verification letter was issued in 2017, complete lines 31 through 36 only. If claiming a carryover credit, complete all applicable lines.

| | | | |
|----|--|----|-----|
| 16 | Total amount of loan or betterment outstanding during 2013 | 16 | |
| 17 | Number of days the loan or betterment was issued during 2013 | 17 | |
| 18 | Amount in line 16 x (number of days in line 17 ÷ 365) x 4% | 18 | |
| 19 | Total amount of loan or betterment outstanding during 2014 | 19 | |
| 20 | Number of days the loan or betterment was issued during 2014 | 20 | |
| 21 | Amount in line 19 x (number of days in line 20 ÷ 365) x 4% | 21 | |
| 22 | Total amount of loan or betterment outstanding during 2015 | 22 | |
| 23 | Number of days the loan or betterment was issued for during 2015 | 23 | |
| 24 | Amount in line 22 x (number of days in line 23 ÷ 365) x 4% | 24 | |
| 25 | Total amount of loan or betterment outstanding during 2016 | 25 | |
| 26 | Number of days the loan or betterment was issued for during 2016 | 26 | |
| 27 | Amount in line 25 x (number of days in line 26 ÷ 365) x 4.75% | 27 | |
| 28 | Total amount of loan or betterment outstanding during 2017 | 28 | |
| 29 | Number of days the loan or betterment was issued for during 2017 | 29 | |
| 30 | Amount in line 28 x (number of days in line 29 ÷ 365) x 5% | 30 | |
| 31 | Total amount of loan or betterment outstanding during 2018 | 31 | 150 |
| 32 | Number of days the loan or betterment was issued for during 2018 | 32 | 204 |
| 33 | Amount in line 31 x (number of days in line 32 ÷ 365) x 4.75% 5.25% | 33 | 5 |
| 34 | Total interest at market rate. Add lines 18, 21, 24, 27, 30 and 33. | 34 | 5 |
| 35 | Total interest actually paid on the loan or betterment. If Certificate of Compliance or verification letter was issued in 2017, enter the amount of interest paid in 2018. If claiming a carryover credit, enter the total interest paid during all periods listed above | 35 | 5 |
| 36 | Amount of interest subsidy. Subtract line 35 from line 34. Enter result here and in Part 3, line 10 | 36 | |

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DECEMBER 21, 2018



Schedule EOAC Economic Opportunity Area Credit

2018

Name P APPLEBON Federal Identification or Social Security number 400 001 000

General information

- 1 Type of business for which property is being used (fill in only one):
 Sole proprietorship Partnership S corporation Financial institution Insurance company Corporation Trust
 Corporation included in a combined return
 Other (specify) _____
- Name and identification number of type of business indicated above FRED AND BARNEY 012 210 345
- 2 Type of return this schedule is filed with FORM -1
- 3 Location of certified project BOSTON MA
- 4 Date project was certified by EACC 03/01/2018

Computation of 5% current year Economic Opportunity Area Credit (EOAC)

| 5 Briefly, but accurately, describe purchases of qualifying property for the 5% EOAC. Complete details must be available upon request. | Date acquired | Life or recovery (years) | Cost (if not using cost, explain on separate sheet) |
|--|-------------------|--------------------------|---|
| <u>PARTNERSHIP PURCHASED ABANDONED PROPERTY</u> | <u>03/01/2018</u> | <u>15</u> | <u>500</u> |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

- Credit allowable in current year.** Corporate taxpayers omit this section.
- 10 Total tax for determining allowable credit. Form 1, line 28; Form 1-NR/PY, line 32; or Form 2, line 41 10 2770
- 11 Total of other credits. See instructions 11 483
- 12 Subtract line 11 from line 10. Not less than "0" 12 2287
- 13 Enter 50% of line 12. Multiply line 12 by .5 13 1144
- 14 EOAC available this year. Add line 9 and prior years unused EOAC (from 2017 Schedule EOAC, line 17, col. c) 14 5
- 15 EOAC allowable for use in current year. If line 13 is greater than or equal to line 14, enter line 14. If line 13 is less than line 14 enter line 13. Also enter this amount on Form 1, Schedule CMS; Form 1-NR/PY, Schedule CMS; Form 2, Schedule CMS 15 5



400001000

Carryover to future years. Corporate taxpayers omit this section.

16 Maximum amount of credits for conversion to ten-year carryover status:

| Year | a. Unused credits from prior years and current year credit | b. Portion used this year | c. Unused credit available | |
|------------------|--|---------------------------|----------------------------|-----------|
| | | | Amount | For |
| 2009 | (2017 Sch. EOAC, line 17, col. c) | | | 2019 |
| 2010 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2020 |
| 2011 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2021 |
| 2012 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2022 |
| 2013 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2023 |
| 2014 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2024 |
| 2015 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2025 |
| 2016 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2026 |
| 2017 | (2017 Sch. EOAC, line 17, col. c) | | | 2019-2027 |
| 2018 | (2018 Sch. EOAC, line 9) <u>5</u> | <u>5</u> | | 2019-2028 |
| 17 Totals | <u>5</u> | <u>5</u> | | |

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SEPTEMBER 21, 2018



**Massachusetts Department of Revenue
Schedule FAF
Farming and Fisheries Credit**

2018

| | | | |
|--|--|---|-----------------------------------|
| Name as shown on Massachusetts tax return P APPLEBON | | Social Security number(s) 40001 000 | |
| Address (do not enter PO box) 1 YAWKEY WAY | | City/Town BOSTON | State Zip MA 02123 0131 |
| Type of business. (Fill in one oval only. Complete a separate schedule for each type of business.) <input checked="" type="radio"/> Agricultural/farming <input type="radio"/> Commercial fishing | | | |
| If lessor or lessee, fill in applicable oval, skip Part 1 and complete Part 2. (If lessor, see instructions.) <input type="radio"/> Lessor <input type="radio"/> Lessee | | | |
| Description of property, or address if real property FARM PROPERTY | | | |

Part 1. Calculation of current year Farming and Fisheries Credit

| | | |
|--|----------|------------|
| 1 Amount of qualifying property acquired, constructed or erected during 2018 (see instructions) | 1 | 133 |
| 2 Farming and fisheries credit available for 2018. Multiply line 1 by 0.03 (3%). Note: Be sure to complete Part 3 | 2 | 4 |

Part 2. Calculation of current year Farming and Fisheries Credit for lessor or lessee

| | | |
|---|----------|--|
| 1 Adjusted basis of qualifying property acquired, constructed or erected during 2018 (see instructions) | 1 | |
| 2 Multiply line 1 by 0.03 (3%) | 2 | |
| 3 Number of days in the tax year during which the lessee leases the qualifying property | 3 | |
| 4 Number of days in the useful life of property | 4 | |
| 5 Divide line 3 by line 4. Be sure to carry out division to six places | 5 | |
| 6 Farming and fisheries credit available for 2018. Multiply line 2 by line 5. Note: Be sure to complete Part 3 | 6 | |

Part 3. Computation of Farming and Fisheries Credit allowable on return

| | | |
|---|----------|-------------|
| 1 Total farming and fisheries credit available for this year. Add Part 1, line 2 and Part 2, line 6. | 1 | 4 |
| 2 Unused credit from prior years (from 2017 Schedule FAF, line 7; see instructions) | 2 | |
| 3 Massachusetts farming and fisheries credit available this year. Add lines 1 and 2 | 3 | 4 |
| 4 Total tax from return (from Form 1, line 28; Form 1-NR/PY, line 32; or Form 2, line 41) less limited income credit, and/or credit for taxes due to other jurisdictions, and/or certain other credits, if any. Not less than "0" (see instructions) | 4 | 2770 |
| 5 Massachusetts farming and fisheries credit allowable this year (smaller of lines 3 or 4). Enter here and on Schedule CMS. Note: You must enclose Schedule FAF with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment to your reported tax | 5 | 4 |

Unused Massachusetts Farming and Fisheries Credit carryover

6 Complete only if Part 3, line 3 is more than Part 3, line 5, or if you have unused credits from prior years.

| Year | a. Unused credits from prior years and current year credit | b. Portion used this year | c. Unused credit available | |
|-----------------|--|---------------------------|----------------------------|-----------|
| | | | Amount | For |
| 2016 | (2016 Sch. FAF, line 7, col. c) _____ | _____ | _____ | 2019 |
| 2017 | (2017 Sch. FAF, line 7, col. c) _____ | _____ | _____ | 2019-2020 |
| 2018 | (2018 Sch. FAF, Part 3, line 1) 4 | 4 | _____ | 2019-2021 |
| 7 Totals | 4 | 4 | _____ | |



Schedule C-2

Excess Deductions Against Trade or Business Income 2018

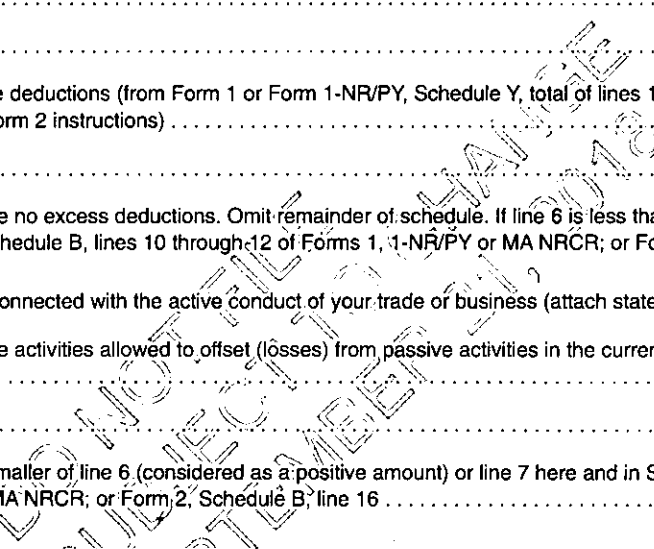
Generally, taxpayers may not use excess 5.1% deductions to offset interest (other than from Massachusetts banks), dividends and capital gains income. However, where the taxpayer files a Massachusetts Schedule C or a Massachusetts Schedule E, Massachusetts law allows such offsets if the following requirements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

1 Total 5.1% income or (loss) (from Form 1, line 10; Form 1-NR/PY, line 12; Form NRCR, line 5a; or Form 2, line 7) 1 72400
2 5.1% interest exemption (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) 2 200
3 Abandoned Building Renovation Deduction (from Schedule C, line 30; Schedule E, line 57; or Form 2, Schedule E, line 3) 3 990000
4 Combine lines 1, 2 and 3 4 1062600
5 Additional adjusted gross income deductions (from Form 1 or Form 1-NR/PY, Schedule Y, total of lines 1 through 10 and 18; or Form 2, line 8. See Form 2 instructions) 5 258
6 Subtract line 5 from line 4 6 1062342
7 If line 6 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 6 is less than "0," enter in lines 7a and 7b any of the following amounts included in Schedule B, lines 10 through 12 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, lines 12 through 14:
a 12% capital gains effectively connected with the active conduct of your trade or business (attach statement) 7a
b 12% capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year 7b
Add lines 7a and 7b 7
8 Allowable deduction. Enter the smaller of line 6 (considered as a positive amount) or line 7 here and in Schedule B, line 14 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 16 8
9 Combine lines 6 and 8 9
10 If line 9 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 9 is less than "0," enter in lines 10a and 10b any of the following amounts included in Schedule B, line 4:
a Interest (other than from Massachusetts banks) and dividends effectively connected with the active conduct of your trade or business (attach statement) 10a
b Interest (other than from Massachusetts banks) and dividends from passive activities allowed to offset (losses) from passive activities in the current taxable year 10b
Add lines 10a and 10b 10
11 Allowable deduction. Enter the smaller of line 9 (considered as a positive amount) or line 10 here and in Schedule B, line 8 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 10 11
12 Combine lines 9 and 11 12
13 If line 12 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 12 is less than "0," enter in lines 13a and 13b any of the following amounts included in Schedule D:
a Long-term capital gains effectively connected with the active conduct of your trade or business (attach statement) 13a
b Long-term capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year 13b
Add lines 13a and 13b 13
14 Allowable deduction. Enter the smaller of line 12 (considered as a positive amount) or line 13 here and in Schedule D, line 18 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule D, line 17 14





Massachusetts Department of Revenue
Schedule FCI
Foreign Corporation Income of U.S. Shareholder **2018**

For calendar year 2018 or taxable year beginning 01 01 2018 2018 and ending 12 31 2018
 The U.S. shareholder must provide copies of U.S. Forms 965, 5471, 8992 and 8993 (as filed, with all schedules and supporting statements) with this schedule.

A U.S. shareholder who is a member of a Massachusetts combined group must complete Parts A, B and C. All other taxpayers must complete Parts A and Part B only.

Name of U.S. shareholder P APPLEBON Taxpayer Identification number 400001000

Number of foreign corporations for which U.S. shareholder is reporting income

Fill in if U.S. shareholder is a Massachusetts combined group member Combined group election
 Worldwide Affiliated group Neither

Name of principal reporting corporation of Massachusetts combined group Taxpayer Identification number

Fill in if any foreign corporation for which U.S. shareholder is reporting income is a member of the same Massachusetts combined group as U.S. shareholder

Part A. IRC § 965 Repatriation Transition Income. See instructions.

Deemed repatriated income of U.S. shareholder. IRC § 965 inclusions and deductions.

- 1 U.S. shareholder's 2018 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 3) ... 1 4
- 2 U.S. shareholder's total 2018 tax year section 965(c) deduction (from 2018 U.S. Form 965, Part II, section 1, line 17) ... 2 3
- 3 U.S. shareholder's 2017 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 6) ... 3 2
- 4 U.S. shareholder's total 2017 tax year section 965(c) deduction (from 2018 U.S. Form 965, Part II, section 1, line 28) ... 4 1

Part B. Controlled Foreign Corporation (CFC) Income. See instructions.

Subpart F income of U.S. shareholder

- 1 U.S. shareholder's Subpart F income (from U.S. Form 5471, Schedule I; total of lines 1 through 4; see instructions) ... 1 7

Global Intangible Low-Taxed Income (GILTI) of U.S. shareholder

- 2 U.S. shareholder's IRC § 951A GILTI (from U.S. Form 8992, Part II, line 3) ... 2 6

Dividends actually received by U.S. shareholder from CFCs

- 3 Dividends actually received by U.S. shareholder from CFCs (from U.S. Form 5471, Schedule I, line 5; see instructions) 3 5



Name of U.S. shareholder
P APPLE BON

Taxpayer Identification number
400001000

Part C. Total Dividends of U.S. Shareholder — Massachusetts Combined Group Member

Complete lines 1 through 9 for each year only if U.S. shareholder is a member of a Massachusetts combined group. See instructions.

| | 2017 | 2018 |
|--|-------|-------|
| 1 Total of all U.S. and foreign dividends (deemed or actual) of U.S. shareholder (including 965(a) inclusions, Subpart F income, GILTI and CFC dividends) | 17201 | 18201 |
| 2 Combined group dividends of U.S. shareholder subject to intercompany elimination | 17202 | 18202 |
| 3 Total of all dividends of U.S. shareholder not subject to intercompany elimination. Subtract line 2 from line 1 | 17203 | 18203 |
| 4 Line 3 dividends attributable to U.S. subsidiaries where U.S. shareholder owns less than 15% of voting stock | 17204 | 18204 |
| 5 Line 3 dividends attributable to foreign subsidiaries where U.S. shareholder owns less than 15% of voting stock | 17205 | 18205 |
| 6 Line 3 dividends attributable to U.S. shareholder's ownership of RICs, REITs or non-wholly owned DISCs | 17206 | 18206 |
| 7 Total line 3 taxable dividends of U.S. shareholder. Add lines 4 through 6 | 17207 | 18207 |
| 8 Total line 3 dividends of U.S. shareholder eligible for 95% Massachusetts DRD. Subtract line 7 from line 3 | 17208 | 18208 |
| 9 95% Massachusetts DRD of U.S. shareholder. Multiply line 8 by .95 | 17209 | 18209 |

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OCTOBER 22, 2019