



Form M-8453 Individual Income Tax Declaration for Electronic Filing

2017
Massachusetts
Department of
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2017.

Your first name and initial AZHAR ALI SYED	Last name SYED	Your Social Security number 897-49-2431
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If a joint return, spouse's first name and initial	Last name	Spouse's Social Security number
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Present street address (and apartment number)
5269 TIMBERVIEW WAY

City/Town/Post Office MARLBOROUGH	State MA	Zip 01752	Filing status: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household	
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Part 1. Tax Return Information for Electronic Filing

1	Total 5.1% income (from Form 1, line 10, or Form 1-NR/PY, line 12)	1	116463
2	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	4833
3	Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	0
4	Massachusetts income tax withheld (from Form 1, line 37, or Form 1-NR/PY, line 41)	4	5940
5	Refund amount (from Form 1, line 48, or Form 1-NR/PY, line 52)	5	1107
6	Tax due (from Form 1, line 49, or Form 1-NR/PY, line 53)	6	

Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2017 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature (if joint return, both must sign)	Date
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Part 3. Declaration and Signature of Electronic Return Originator (ERO)

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN	Date	EIN	
	06122018	30-1017196	<input type="checkbox"/> Check if self-employed

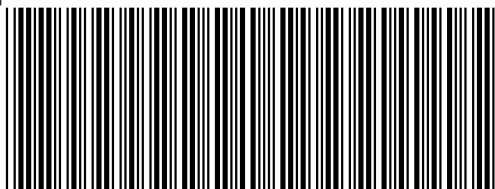
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
GLOBAL TAXES LLC 2530 PEBBLE CREEK LN	CUMMING	GA	30041	<input type="checkbox"/> Check if also paid preparer

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN	Date	EIN	
	P02090332 06122018	30-1017196	<input type="checkbox"/> Check if self-employed

Firm name (or yours, if self-employed) and address	City/Town	State	Zip	
APPANA RUPA VENKATA SATYA SAI MANI KUMAR 2530 PEBBLE CREEK LN	CUMMING	GA	30041	



2017 Form 1-NR/PY

MA17006011555

Massachusetts Nonresident/Part-Year Resident
Income Tax Return

For the year January 1–December 31, 2017 or other taxable

Year beginning Ending

AZHAR ALI

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897-49-2431

5269 TIMBERVIEW WAY

MARLBOROUGH

MA 01752

Fill in if: Original return Amended return Amended return due to federal change

Apt. no.

State Election Campaign Fund:

\$1 You \$1 Spouse TOTAL 0

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle

You Spouse

Taxpayer deceased

You Spouse

Fill in if under age 18

You Spouse

Check one: Nonresident

Filing as both nonresident and part-year resident

Name/address changed since 2016

Part-year resident

Nonresident composite

Fill in if noncustodial parent

a. Total federal income 150580

b. Federal adjusted gross income 148580

1. Filing status (select one only): Single

Fill in if filing Schedule TDS

Married filing jointly

Married filing separate return

Head of household

You are a custodial parent who has released claim to exemption for child(ren)

2. Part-year residents. Enter dates as Massachusetts resident: From 03/01/17 To 12/31/17

3. Total days as Massachusetts resident 306 ÷ 365 = .8384 3

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.

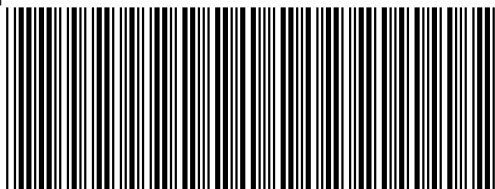
Your signature

Date

Spouse's signature

Date

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2017 Form 1-NR/PY, pg. 2

MA17006021555

Massachusetts Nonresident/

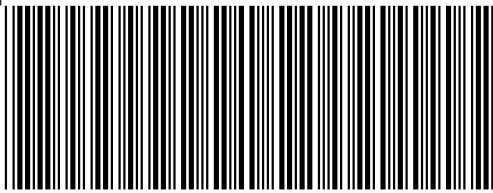
Part-Year Resident Income Tax Return

897-49-2431

4. Exemptions:

a. Personal exemptions		4a	4400
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		$\times \$1,000 = 4b$	0
c. Age 65 or over before 2018	You + Spouse =	$\times \$700 = 4c$	0
d. Blindness	You + Spouse =	$\times \$2,200 = 4d$	0
e. Medical/dental		4e	0
f. Adoption		4f	0
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		4g	4400
5. Wages, salaries, tips		5	116463
6. Taxable pensions and annuities		6	0
7. Mass. bank interest: a.	0 - b. exemption 0	= 7	0
8. Business/profession income/loss a.	0 + b. Farming income/loss	= 8	0
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss		9	0
10a. Unemployment		10a	0
10b. Mass. lottery winnings		10b	0
11. Other income		11	0
12. TOTAL 5.1% INCOME		12	116463
13. NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: working days miles sales other:			
Working days (or other basis) outside Massachusetts		13a	0
Working days (or other basis) inside Massachusetts		13b	0
Total working days		13c	0
Nonworking days (holidays, weekends, etc.)		13d	0
Massachusetts ratio		13e	.0000
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2		13f	0
Massachusetts income		13g	0

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2017 Form 1-NR/PY, pg. 3

MA17006031555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

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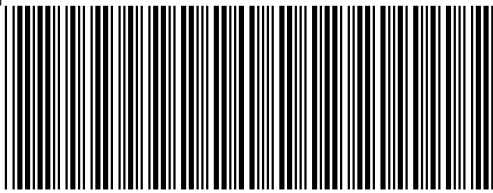
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897-49-2431

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a. Total 5.1% income		14a	0
b. Interest income		14b	0
c. Total capital gain income		14c	0
d. Total income this return		14d	0
e. Non-Massachusetts source income. Not less than "0"		14e	0
f. Total income		14f	0
g. Deduction and exemption ratio		14g	0.0000
15a. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		15a	0
15b. Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		15b	0
16. Child under age 13, or disabled dependent/spouse care expenses		16	0
17. Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/17, or disabled dependent(s) Not more than two. a. <input type="checkbox"/> × \$3,600 = b. <input type="checkbox"/> Part-year residents multiply line 17b by line 3; nonresidents multiply line 17b by line 14g		17	0
18. Rental deduction. a. <input type="checkbox"/> 0		+ 2 = 18	0
Nonresidents, during 2017, did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? Yes No. If "Yes," you do not qualify for this deduction.			
19. Other deductions from Schedule Y, line 19		19	18000
20. Total deductions. Add lines 15 through 19		20	18000
21. 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"		21	98463
22. Exemption amount. a. <input type="checkbox"/> 4400		22	3689
23. 5.1% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"		23	94774
24. INTEREST AND DIVIDEND INCOME		24	0
25. TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24		25	94774
26. TAX ON 5.1% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585		26	4833

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2017 Form 1-NR/PY, pg. 4

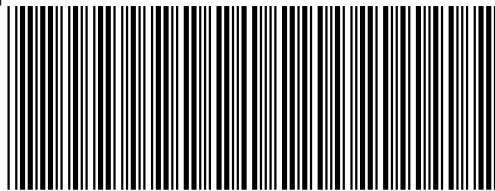
MA17006041555

Massachusetts Nonresident/

Part-Year Resident Income Tax Return

897-49-2431

27.	12% INCOME. Not less than "0."	a.	0		$\times .12 = 27$	0
28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS				28	0
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28					
29.	Credit recapture amount (from Credit Recapture Schedule)				29	0
30.	Additional tax on installment sale				30	0
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32					
32.	TOTAL INCOME TAX. Add lines 26 through 30				32	4833
33.	Limited Income Credit				33	0
34.	Income tax due to another state or jurisdiction				34	0
35.	Other credits (from Credit Manager Schedule)				35	0
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"				36	4833
37.	Voluntary Contributions					
	a. Endangered Wildlife Conservation				37a	0
	b. Organ Transplant Fund				37b	0
	c. Massachusetts AIDS Fund				37c	0
	d. Massachusetts U.S. Olympic Fund				37d	0
	e. Massachusetts Military Family Relief Fund				37e	0
	f. Homeless Animal Prevention and Care				37f	0
	Total. Add lines 37a through 37f				37	0
38.	Use tax due on Internet, mail order and other out-of-state purchases				38	0
39.	Health care penalty a. You 0 + b. Spouse 0 - c. Fed. health care penalty				0 39	0
40.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 39				40	4833



2017 Form 1-NR/PY, pg. 5

MA17006051555

Massachusetts Nonresident/
Part-Year Resident Income Tax Return
897-49-2431

Table with 4 columns: Line number, Description, Amount, and Total. Includes lines 41-52 for tax calculations and credits.

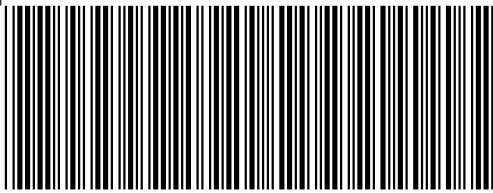
Direct deposit of refund. Type of account X checking
savings

RTN # 021200339 account # 381034027338

Table with 4 columns: Line number, Description, Amount, and Total. Includes line 53 for tax due and interest/penalty.

May the Department of Revenue discuss this return with the preparer shown here? Yes
I do not want preparer to file my return electronically (this may delay your refund) Paid preparer's
Print paid preparer's name Date Check if self-employed SSN/PTIN
APPANA RUPA VENKATA SATYA SAI MANI KUMA 06/12/18 P02090332
Paid preparer's signature Paid preparer's phone Paid preparer's EIN
APPANA RUPA VENKATA SATYA SAI MANI KUMA 678-965-9729 30-1017196

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



2017 Schedule X & Y

MA17SXY011555

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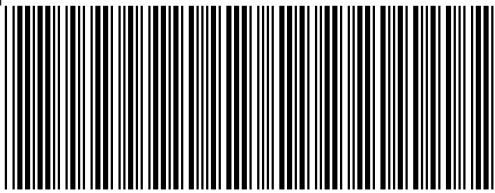
897-49-2431

Schedule X. Other Income

1. Alimony received	1	0
2. Taxable IRA/Keogh and Roth IRA conversion distributions	2	0
3. Other gambling winnings. Not less than "0." Certain gambling losses are deductible under Massachusetts law	3	0
4. Fees and other 5.1% income. Not less than "0"	4	0
5. Total other 5.1% income. Add lines 1 through 4. Not less than "0"	5	0

Schedule Y. Other Deductions

1. Allowable employee business expenses	1	18000
2. Penalty on early savings withdrawal	2	0
3. Alimony paid	3	0
4. Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	4	0
5. Moving expenses	5	0
6. Medical savings account deduction	6	0
7. Self-employed health insurance deduction	7	0
8. Health care accounts deduction	8	0
9. Certain qualified deductions from U.S. Form 1040 Certain business expenses from U.S. Form 1040	9	0
10. Student loan interest	10	0
11. College Tuition Deduction	11	0
12. Undergraduate student loan interest deduction	12	0
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	13	0
14. Claim of right deduction	14	0
15. Commuter deduction	15	0
16. Human organ donation deduction (full-year residents only)	16	0
17. Certain gambling losses	17	0
18. Prepaid tuition or college savings program deduction	18	0
19. Total other deductions. Add lines 1 through 18	19	18000



2017 Schedule INC

MA17INC011555

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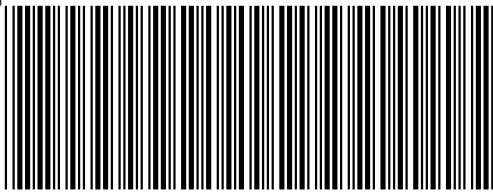
SYED

897-49-2431

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
22-3592796	5940	116463	0	0	W2

TOTALS	5940	116463	0	0	
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2017 Schedule HC

MA17029011555

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

Note: Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return.

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897-49-2431

1a. Date of birth 04091991 1b. Spouse's date of birth 1c. Family size 1

2. Federal adjusted gross income 2 148580

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. **Note:** MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2017, you turned 18, you were a part-year resident or a taxpayer was deceased. If you filled in the full-year or part-year MCC oval, go to line 4. If you filled in No MCC/None, go to line 6.

3a You:	Full-year MCC	<input checked="" type="checkbox"/>	Part-year MCC	No MCC/None
3b Spouse:	Full-year MCC		Part-year MCC	No MCC/None

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2017, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

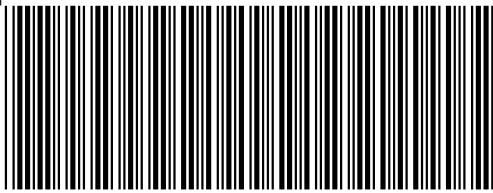
4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)		You	Spouse
4b. MassHealth. Fill in and go to line 5		<input checked="" type="checkbox"/> You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5		You	Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5		You	Spouse
4e. Other government program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net is not considered insurance or minimum creditable coverage.		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.

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.

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

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2017, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.



2017 Schedule HC, pg. 2

897-49-2431 MA17029021555

Uninsured for All or Part of 2017

6. Was your income in 2017 at or below 150% of the federal poverty level? 6 Yes X No

If you answer Yes, you are not subject to a penalty in 2017. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2017, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section only if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2017. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least 15 days or more. If, during 2017, you turned 18, you were a part-year resident or a taxpayer was deceased, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

Months Covered By Health Insurance

You Jan. Feb. X March X April X May X June X July X Aug. X Sept. X Oct. X Nov. X Dec.
Spouse Jan. Feb. March April May June July Aug. Sept. Oct. Nov. Dec.

If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2017. Skip the remainder of this schedule and complete your tax return.

Religious Exemption and Certificate of Exemption

8a. Religious exemption: Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? 8a You Yes No Spouse Yes No

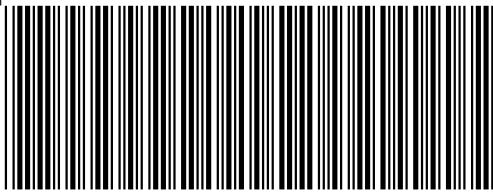
If you answer Yes, go to line 8b. If you answer No, go to line 9.

8b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2017 tax year? 8b You Yes No Spouse Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9. Certificate of exemption: Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2017 tax year? 9 You Yes No Spouse Yes No

If you answer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.



2017 Schedule HC, pg. 3

MA17029031555

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897-49-2431

Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2017 tax year.

- 10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 10 in the instructions? 10 You Yes No Spouse Yes No

Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligible for health insurance offered by your employer, you were self-employed or you were unemployed.

- 11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? 11 You Yes No Spouse Yes No

If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

- 12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12 in the instructions? 12 You Yes No Spouse Yes No

If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

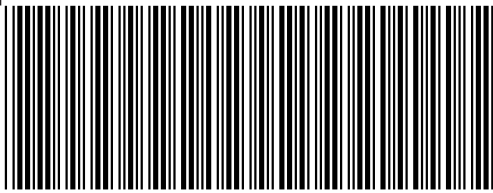
You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2017 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal.

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

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

You I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.



2017 Schedule NTS-L-NR/PY

MA17021011555

No Tax Status and Limited Income Credit

897-49-2431

Schedule NTS-L-NR/PY. No Tax Status and Limited Income Credit

1. Total 5.1% income	1	116463
2. Adjustments to income	2	18000
3. Adjusted 5.1% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	98463
4. Interest exemption used	4	0
5. Adjusted gross interest, dividends and certain capital gains	5	0
6. Long-term capital gain	6	0
7. Additional income/loss while a nonresident/part-year resident	7	34117
8. Total income. Combine lines 3 through 7	8	132580
9. Additional adjustments to income while a nonresident/part-year resident	9	2000
10. Massachusetts Adjusted Gross Income (AGI)	10	130580
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
11. If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount	11	0
12. If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$25,200 to that amount	12	0
13. No Tax Status threshold	13	0
14. Income for Limited Income Credit	14	0
15. Tax before adjustments	15	0
16. Tax for Limited Income Credit	16	0
17. Limited Income Credit	17	0

Name(s) Shown on Return
AZHAR ALI SYED

Social Security Number
897-49-2431

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. (See the special section on MCC requirements in the instructions.)
 Full-year MCC Part-year MCC No MCC/None

4 Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2017, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, check line(s) 4f and/or 4g and see instructions. Check if you were enrolled in private insurance and MassHealth, and enter your private insurance information in Your Health Insurance Smartworksheet.

- a** Private Insurance (including connector care) You
 - b** MassHealth. You
 - c** Medicare You
 - d** U.S. Military (including Veterans Administration and Tri-Care). You
 - e** Other government program (enter the program name(s) only below You
- Name of Insurance Carrier or Program

4 f Check if you were not issued Form MA 1099-HC

Your Health Insurance Smart Worksheet

Name of Insurance Company or Administrator (from Form MA 1099-HC)	Federal Identification No. of Insurance Company (from Form MA 1099-HC)	Subscriber No. (from Form MA 1099-HC)
_____	_____	_____
_____	_____	_____
_____	_____	_____

7 Complete this section **only** if you and/or your spouse if MFJ, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2017. Check the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, check the months you were covered by a plan that met the MCC requirements at least **15 days or more**. See instructions if, during 2017, you **turned 18**, you were a **part-year resident** or a taxpayer was **deceased**.

Special Circumstance Instructions

Indicates special circumstances
 Check the month(s) you were alive, age 18, or a resident of Massachusetts for 2017

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input checked="" type="checkbox"/> March	<input checked="" type="checkbox"/> April	<input checked="" type="checkbox"/> May	<input checked="" type="checkbox"/> June
<input checked="" type="checkbox"/> July	<input checked="" type="checkbox"/> Aug	<input checked="" type="checkbox"/> Sept	<input checked="" type="checkbox"/> Oct	<input checked="" type="checkbox"/> Nov	<input checked="" type="checkbox"/> Dec

Months Covered By Health Insurance That Met Minimum Creditable Coverage

You should only check the month(s) you had health insurance that met MCC requirements.

<input type="checkbox"/> Jan	<input type="checkbox"/> Feb	<input checked="" type="checkbox"/> March	<input checked="" type="checkbox"/> April	<input checked="" type="checkbox"/> May	<input checked="" type="checkbox"/> June
<input checked="" type="checkbox"/> July	<input checked="" type="checkbox"/> Aug	<input checked="" type="checkbox"/> Sept	<input checked="" type="checkbox"/> Oct	<input checked="" type="checkbox"/> Nov	<input checked="" type="checkbox"/> Dec

Religious Exemption and Certificate of Exemption

8 a Religious exemption: Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by health insurance? ▶ Yes No

If you answer Yes, go to line 8b. If you answer No, go to line 9.

8 b If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2017 tax year? ▶ Yes No

If you answer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to line 8b, go to line 9.

9 Certificate of exemption: Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2017 tax year? ▶ Yes No

If you answer Yes enter the certificate number, skip the remainder of this schedule and continue completing your tax return. If you answer No to line 9, go to line 10.
Certificate No.

Schedule HC Worksheet for Line 10

Did your employer (or your spouse's employer if married filing jointly) offer you health insurance?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
If you answered "Yes" above, was this insurance free?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

The following worksheet will determine if you could have afforded employer-sponsored health insurance that met Minimum Creditable Coverage in 2017. Complete only if you (and/or your spouse if married filing jointly) were eligible for insurance that met Minimum Creditable Coverage offered by an employer for the entire period you were uninsured in 2017 that covered you, and your spouse and dependent children, if any. If an employer did not offer health insurance that met Minimum Creditable Coverage that covered you, and your spouse and dependent children, if any, or if you were not eligible for insurance that met Minimum Creditable Coverage offered by an employer, you were self employed or you were unemployed, check the No box on line 10 and complete the Schedule HC Worksheet for line 11.

Note: If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the federal poverty level or you had three or fewer blanks in a row during the period that the mandate applied on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. If an employer offered you free health insurance coverage in 2017 that met Minimum Creditable Coverage (the employer's Human Resources Department should be able to provide this information to you), you are deemed able to afford health insurance and are subject to a penalty. Check the Yes box in line 10 and go to the Health Care Penalty Worksheet.

1 Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4)	1	_____
---	---	-------

If line 1 is less than or equal to:

- ▶ \$17,820 if single or married filing a separate with no dependents;
- ▶ \$24,030 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$30,240 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents,

you are deemed unable to afford employer-sponsored health insurance that met Minimum Creditable Coverage requiring an employee contribuion. Check the No box in line 10. Skip the remainder of this worksheet and go to the Schedule HC Worksheet for Line 11.

If line 1 is more than:

- ▶ \$17,820 if single or married filing separately with no dependents;
- ▶ \$24,030 if married filing jointly with no dependents or head of household/married filing separately with one dependent; or
- ▶ \$30,240 if married filing jointly with one or more dependents or head of household/married filing separately with two or more dependents, **go to line 2.**

2 Enter the lowest monthly premium cost of health insurance that would cover you, and your spouse and dependent children, if any, offered to you during your uninsured period in 2017 through an employer. The employer's Human Resources Department should be able to provide this amount to you.	2	_____
--	---	-------

Note: If you declined employer-sponsored health insurance that met the Minimum Creditable Coverage, the monthly premium amount may be found on the Health Insurance Responsibility Disclosure Form (HIRD) you should have received from your employer.

3 Enter the monthly premium that as a percentage of income that corresponds with your income range (from line 1 of worksheet and filing status from Table 3: Affordability from the instructions	3	_____
4 Multiply 1 by line 3	4	_____
5 Divide line 4 by 12 to calculate the monthly premium considered affordable to you	5	_____

If line 2 is less than or equal to line 5:

you are deemed able to afford employer-sponsored health insurance that met Minimum Creditable Coverage during your uninsured period(s), which you did not obtain, and you are subject to a penalty. Fill in the Yes oval(s) in line 10 of Schedule HC, and go to the Health Care Penalty Worksheet on page HC-11.

If line 2 is greater than line 5:

you could not afford health insurance that met Minimum Creditable Coverage offered to you by your employer, fill in the No oval(s) in line 10 of Schedule HC, and complete the following Schedule HC Worksheet for Line 11 on page HC-8.

Schedule HC Worksheet for Line 11: Eligibility for Government-Subsidized Health Insurance

Line 11: Eligibility for Government-Subsidized Health Insurance Smart Worksheet

A In 2017, were any of these statements true?

- ▶ I was not a citizen or a non-citizen legally residing in the U.S.,
- ▶ An employer offered an individual plan that cost less than 9.69% of your household income and met minimum value standards (the employer’s Human Resource Department should be able to provide this information to you),
- ▶ I applied for Mass Health or subsidized coverage through the Health Connector and were denied because I was ineligible for services

Are any of the statements in A true? No Yes

The following worksheet will determine if you were eligible for government-subsidized health insurance in 2017. Complete the following worksheet only if an employer did not offer you affordable health insurance that met Minimum Creditable Coverage requirements, as determined in the Schedule HC Worksheet for Line 10.

Note: If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

If married filing separately **and** living in the same household, each spouse must combine their income figures from their separate U.S. returns when completing this worksheet.

1	Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4)	1	
2	Enter the amount from the Income column, based on your family size (do not include dependent children age 19 or older in your family size), from Table 2 in the instructions	2	

If line 1 is greater than line 2:
you were ineligible for government-subsidized health insurance in 2017 and must fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were deemed able to afford private health insurance.

If line 1 is less than or equal to line 2, and at any point during the period when you were uninsured:

- ▶ you were not a citizen or a non-citizen legally residing in the U.S., **or**
- ▶ an employer offered an individual plan that cost less than 9.69% of your household income (the employer’s Human Resources Department should be able to provide this information to you) **or**
- ▶ you applied for Mass Health or subsidized coverage through the Health Connector and were denied because you were ineligible for services,

you are deemed ineligible for government-subsidized health insurance in 2017 .
Fill in the No oval(s) in line 11 of Schedule HC, and go to Schedule HC Worksheet for Line 12 to determine if you were able to afford private health insurance.

If line 1 is less than or equal to line 2 and none of the conditions above apply, then

- ▶ you would have been deemed eligible for government-subsidized health insurance in 2017 which you did not obtain and you are subject to a penalty. You must
- ▶ check the Yes box in line 11, **and** go to the Health Care Penalty Worksheet.

Note: If you believe that during the period when you were uninsured, your income was actually too high to qualify for government-subsidized insurance, you may have grounds to appeal the penalty. Check the Yes box in line 11 and go to the instructions for the Appeals section on schedule HC.

Schedule HC Worksheet for Line 12: Ability to Purchase Affordable Private Health Insurance That Met Minimum Creditable Coverage

The following worksheet will determine if you could have purchased affordable private health insurance that met Minimum Creditable Coverage in 2017. Complete the following worksheet only if you (and/or your spouse if married filing jointly) were deemed ineligible for government-subsidized health insurance, as determined in the Schedule HC Worksheet for Line 11.

Note: If line 6 of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level or you had three or fewer blanks in a row on line 7 of Schedule HC, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return. Schedule HC must be attached to your return.

1	Enter your federal adjusted gross income (from U.S. Form 1040, line 37, Form 1040A, line 21 or Form 1040EZ, line 4)	1	_____
2	Enter the monthly premium that corresponds with your county of residency (see the printed government instructions if you do not know what county you live in), age (if married filing a joint return, use the age of the older spouse) and filing status from Table 4: Premiums on page HC-10 from the instructions	2	_____
3	Enter the affordable premium as a percentage of income that corresponds with your income range (from line 1 of worksheet) and filing status from Table 3: Affordability on page HC-10 from the instructions.	3	_____
4	Multiply 1 by line 3	4	_____
5	Divide line 4 by 12 to calculate the monthly premium considered affordable to you	5	_____

If line 2 is greater than line 5:
you are deemed unable to afford health insurance that met Minimum Creditable Coverage and not subject to a penalty, and you must fill in the No oval(s) in line 12 of Schedule HC and skip the remainder of Schedule HC and continue completing your tax return.

If line 2 is less than or equal to line 5:
you are deemed able to afford private health insurance that met Minimum Creditable Coverage, which you did not obtain; you are subject to a penalty and you must fill in the Yes oval(s) in line 12 of Schedule HC and go to the Health Care Penalty Worksheet on page HC-11.

Schedule HC Worksheet - Penalty Worksheet

Complete the following worksheet to calculate the penalty. If married filing a joint return and both you and your spouse are subject to a penalty, separate worksheets must be filled out to calculate the separate penalty amounts for you and your spouse, using your married filing jointly income. Each separate penalty amount must then be entered on Form 1, line 34a and line 34b or Form 1-NR/PY, line 39a and line 39b.

Note: If line 6 is checked of the Schedule HC is checked Yes indicating that your income was at or below 150% of the Federal Poverty Level, the penalty does not apply to you. Do not complete this worksheet. Skip the remainder of Schedule HC and continue completing your return.

1	Enter your federal adjusted gross income from line 2 of Schedule HC	1	_____
3	Based on Family Size, federal AGI and your age calculated penalty	3	_____
4	How many gap(s) in coverage of four or more consecutive months do you have in Schedule HC, line 7? If you were uninsured for all of 2017 enter "0"	4	_____ 0
	▶ Turning 18, Part-Year Residents or a Taxpayer was deceased . When completing line 4, do not include the number of unfilled checkboxes for months that the mandate did not apply, as determined in Schedule HC, line 7.		
5	Enter the total number of months for the gap(s) in coverage as identified in line 4. Enter "12" if you were uninsured for all of 2017.	5	_____ 0
	▶ ATTENTION: Taxpayer, or Spouse if married filing jointly, was deceased or Turned 18 or a Part-Year Resident. See Government Instructions Sch. HC.		
6	Multiply line 4 by "3"	6	_____ 0
7	Subtract line 6 from line 5	7	_____ 0
8	Multiply line 3 by line 7. This is the penalty amount for you	8	_____ 0

If you are subject to a penalty because you are deemed able to afford insurance in 2017 but did not obtain it, you may appeal the application of the penalty to you. Go to the Filing an Appeal section on the Schedule HC and follow these instructions. If you are filing an appeal, do not enter a penalty amount on Form 1, line 34a or line 34b or Form 1-NR/PY, line 39a and line 39b. If you are **not** appealing the penalty, enter the penalty amount from line 8 on Form 1, line 34a or 34b or Form 1-NR/PY, line 39a and line 39b.

Complete Only If You Are Filing An Appeal

You:

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

Keep for your personal records

Part I - Personal Information

Taxpayer:

First Name AZHAR ALI
Middle Initial Suffix
Last Name SYED
Social Security No. 897-49-2431
Occupation SOFTWARE ENGINEER
Date of Birth 04/09/1991
Date of Death
Daytime Phone
Home Phone
Print phone number on vouchers [] TP work [] TP home [] Spouse work [] Spouse home

Spouse:

First Name
Middle Initial Suffix
Last Name
Social Security No.
Occupation
Date of Birth
Date of Death
Daytime Phone
Use home phone for spouse

Address 5269 TIMBERVIEW WAY Apt
City Marlborough State MA ZIP Code 01752
In care of Address
City State ZIP Code
Foreign state Foreign country Foreign Postal Code

Part II - Main Form

- [] Form 1: Resident Tax Return
[] Form 1-NR/PY: Nonresident Return
[] Form 1-NR/PY: Nonresident and Part-Year Resident Return (Sch R/NR)
[X] Form 1-NR/PY: Part-year Resident Return

Residency dates From 03/01/2017 To 12/31/2017

Part III - Filing Status

- [X] Single
[] Married filing joint return
[] Married filing separate return
[] Head of household

Spouse federal Total Income (If MFS and living together)
Spouse federal AGI (If MFS and living together)
Total dependents claimed (If MFS and living together)

[] Check here if the taxpayer is a victim of domestic abuse, is married filing separate and wants to claim EITC
If claiming exception above. Amount of EIC as calculated from EIC Worksheet 0
If claiming exception above. Number of qualifying children used to calculate EIC 0

Part IV - Dependent Information

Table with 4 columns: Full Name, Relationship, Age, Disabled? (with checkboxes)

Part V - Electronic Filing Information

New! State e-file disclosure consent:

By using a computer and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's tax return to the Massachusetts Department of Revenue, as applicable by the law.

- [X] State return will be filed electronically
[] Tax return was prepared by taxpayer or other non-paid preparer

Enter the date return was EFiled
Enter the date return was accepted by the state
Enter the date Form PV was given to client
QuickZoom to Form M-8453 Additional Information SmartWorksheet

Part VI – Direct Deposit Information or Electronic Funds Withdrawal Information

- Yes No
- Do you want **electronic funds withdrawal** of **state tax payment** (Electronic Filing Only)?
- Do you want to elect **direct deposit** of **state tax refund**?
- Extension** - Do you want **electronic funds withdrawal** of **tax due** (Electronic Filing Only)?

If you selected direct deposit or electronic funds withdrawal, fill out the information below:

Name of Financial Institution (optional) ▶ BANK OF AMERICA

Check the appropriate box:

Checking ▶ Routing number ▶ 021200339

Savings ▶ Account number ▶ 381034027338

International ACH Transactions

- Yes No
- Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Additional information for electronic funds withdrawal:

Electronic funds withdrawal amount due with **return** information (*Electronic Filing Only*):

Enter the payment date to withdraw from the account above _____

State balance-due amount from this return _____

Electronic funds withdrawal amount due with **extension** information (*Electronic Filing Only*):

Enter settlement date to withdraw the extension amount from the account above _____

State balance-due amount paid with this extension Form M-4868 _____

Part VII – Additional Return Information

- 1 State Election Campaign Fund:**
- TP wants \$1 to go to Massachusetts Election Campaign Fund
- Spouse wants \$1 to go to Massachusetts Election Campaign Fund
- 2 Non-Custodial Parent:**
- Non-custodial parent
- 3 Schedule TDS:**
- Filing Schedule TDS
- 4 First Time Filer:**
- First time filer with Massachusetts Department of Revenue
- 5 Address/Name Change:**
- Name or address changed since 2016
- 6 Farmer and Fisherman Status:**
- Farmer and fisherman
- 7 Rental Deduction/Circuit Breaker Credit:**
- Rent paid in Massachusetts during 2017 _____
- a Senior Circuit Breaker Credit:**
- Living in Public or Subsidized housing.

8 Payments to Retirement Systems made during 2017:

- a** Social security and medicare tax withholding _____
- b** Federal self-employment tax _____
- c** Massachusetts retirement systems (including political subdivisions) _____
- d** U.S. retirement systems (other than social security, medicare, self-employment and railroad retirement included in lines a or b) _____
- e** Total payments to retirement systems _____

Taxpayer	Spouse
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

- 9 Wages Taxed by More Than One State (Massachusetts Resident)**
- Exclude **Non-Massachusetts wages** from Form 1 (see Tax Help)

- 10 Form EFO:**
- Print Massachusetts Form EFO
- Not required to file Massachusetts Form EFO

Part VIII – Preparer Information

Enter Preparer Code from Firm/Preparer Info . . . 1

Yes No

May Department of Revenue discuss return with preparer?

Part IX – Extension Status

Yes No

Tax return due date extended?

Extended due date . . . _____

First extension will be filed electronically (Form M-4868)

Filing and Acceptance Information (Electronic Filing Only):

Extension accepted

Extension filing date _____

Extension acceptance date _____

QuickZoom to Form M-4868: Automatic Six-Month Extension of Time To File Income Tax. ▶ _____

QuickZoom to Form 1 ▶ _____

QuickZoom to Form 1-NR/PY ▶ _____

Name as Shown on Return AZHAR ALI SYED	Social Security No. 897-49-2431
---	------------------------------------

Part I – Income

	All States	Massachusetts Portion	Non-Massachusetts Portion
1 a Allocated tips (Form W-2, box 8)			
b State wages (W-2, box 16 - PY res only) . . .	150,580.	116,463.	34,117.
2 Other employee compensation			
3 Taxable pensions and annuities			
4 Alimony received			
5 Farm Income			
6 Unemployment compensation			
7 IRA/Keogh distributions for:			
a taxpayer			
b spouse			
8 Jury duty pay			
9 a Gambling income			
b Prizes and awards			
c Tribal Gaming			
10 Alaska Permanent Fund			
11 Other income from Form 1099-MISC or K . . .			
12 Bartering income not reported elsewhere . . .			
13 Substitute payments in lieu of interest or dividends, from Form 1099-MISC			
14 Taxable qualified tuition program distributions			
15 a Archer Medical Savings Accounts and Long-Term Care Insurance Contracts			
15 b Health Savings Accounts			
16 Grants			
17 Taxable Coverdell ESA Distributions			
18 Refunds of dedns claimed in a prior year:			
19 Income from the rental of personal property . .			
20 Other Income from Schedule(s) K-1			
21 Income from the Cancellation of Debt			
22 Totals	150,580.	116,463.	34,117.

Part II – Deductions

	All States	Massachusetts Portion	Non-Massachusetts Portion
1 Amount you paid in 2017 to social security (FICA), railroad, Medicare, U.S., Massachusetts retirement.			
2 Amount spouse paid in 2017 to social security (FICA), railroad, Medicare, U.S., Massachusetts retirement.			
3 Penalty on early savings withdrawal			
4 Alimony paid			

Tax Payments Worksheet

2017

▶ Keep for your records

Name AZHAR ALI SYED	Social Security Number 897-49-2431
------------------------	---------------------------------------

Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment		
2	Second Payment		
3	Third Payment		
4	Fourth Payment		
Additional Payments			
5	Payment		
	Payment		
	Payment		
	Payment		
	Payment		
6	Overpayment from previous year applied to current year	6	
7	Amount paid with current year extension	7	
8	Total tax payments	8	

Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2	9	5,940.
10	State withholding on Forms W-2G	10	
11	State withholding on Forms 1099-R	11	
12 a	State withholding on Forms 1099-MISC	12 a	
b	State withholding on Forms 1099-G	b	
c	State withholding on Forms 1099-K	c	
13	Other state tax withholding	13	
14	Total income tax withheld	14	5,940.
15	Date return will be filed and balance paid	15	

**Schedule Y
Line 1**

**Massachusetts Employee Business
Expense Deduction Worksheet**

2017

► Keep for your personal records

Name as Shown on Return AZHAR ALI SYED	Social Security No. 897-49-2431
---	------------------------------------

Outside salesperson

1 Enter the amount from U.S. Form 2106, line 10 or 2106-EZ, line 6	1	<u>22440</u>
2 If you are an employee other than an outside salesperson, enter the amount of unreimbursed expenses included in U.S. Form 2106 or 2106-EZ, line 4	2	<u>2040</u>

Meals and Entertainment Expenses Worksheet

A Meals and entertainment expenses included in U.S. Form 2106, line 9, column B or 2106-EZ, line 5.	<u>2400</u>
B Enter meals included in line A which were incurred while away from home.	<u> </u>
C Line B minus line A. This amount is shown on line 3 below	<u>2400</u>

3 If you are an employee other than an outside salesperson, enter the amount of unreimbursed meals and entertainment expenses included in U.S. Form 2106, line 9, col. B or 2106-EZ, line 5, except for meals incurred while away from home	3	<u>2400</u>
4 If you are an individual with a disability, enter the amount of impairment-related expenses included in line 1 and claimed on line 28 of U.S. Schedule A	4	<u> </u>
5 Add lines 2 through 4. Enter the result here	5	<u>4440</u>
6 Subtract line 5 from line 1, and enter the result here	6	<u>18000</u>
7 Enter the amount from U.S. Schedule A, line 27	7	<u>19468</u>
8 Enter the smaller amount of line 6 or line 7 here and on Schedule Y, line 1	8	<u>18000</u>

Smart Worksheets from your 2017 Massachusetts Tax Return

SMART WORKSHEET FOR: Individual Income Tax Declaration for Electronic Filing

Additional Information Smart Worksheet	
A	Date this return was E-Filed ▶ _____
B	Date return was accepted by the state ▶ _____
C	Documents to attach to the FRONT of Form M-8453: Form W-2 (Copy 2) _____ _____ _____
D	Retain Form M-8453 and all attachments for a period of three years DO NOT MAIL TO STATE AUTHORITIES

SMART WORKSHEET FOR: Form 1-NR/PY: Nonresident and Part-Year Resident Tax Return

Calculation of overpayment or balance due including interest, penalty and underpayment penalty	
Net refund including interest, penalty and underpayment penalty, if any ▶	1107
Total balance due including interest, penalty and underpayment penalty, if any ▶	0

SMART WORKSHEET FOR: Schedule X and Y: Other Income and Other Deductions

Schedule Y Deductions Smart Worksheet		
	Federal Amount	MA Amount
A Moving expenses	2000	0
B Medical savings account deduction	_____	_____
C Self-employed health insurance deduction	_____	_____
D Health care accounts deduction	_____	_____
E Certain qualified deductions from U.S. Form 1040	_____	_____
F Certain business expenses from U.S. Form 1040	_____	_____
G Student loan interest deduction	_____	_____
H Jury duty pay you gave to your employer	_____	_____
I MSRRA Excluded Wages	_____	_____
J MSRRA Excluded Personal Service Income	_____	_____

SMART WORKSHEET FOR: Schedule HC: Health Care Information

Family Size Smart Worksheet	
A Taxpayer	_____ <u>1</u>
B Spouse	_____
C Dependents.	_____
D Spouse federal AGI (If MFS and lived together)	_____

SMART WORKSHEET FOR: Schedule NTS-L-NR/PY: No Tax Status and Limited Income Credit

Additional Adjustments Smart Worksheet			
	A Deduction Calculated as if a full-year resident	B Actual Deduction Allowed on Schedule Y	C Adjustment Column A minus Column B
A Allowable employee business expenses	_____ <u>18000</u>	_____ <u>18000</u>	_____ <u>0</u>
B Penalty on early savings withdrawal	_____	_____	_____
C Alimony paid	_____	_____	_____
D Amounts excludible under MGL Chapter 41, Section 111F or U.S. tax treaty included in Form 1-NR/PY, line 5	_____	_____	_____
E Moving expenses	_____ <u>2000</u>	_____ <u>0</u>	_____ <u>2000</u>
F Medical savings account deduction.	_____	_____	_____
G Self-employed health insurance deduction	_____	_____	_____
H Health care accounts deduction	_____	_____	_____
I Certain qualified deductions from U.S. Form 1040	_____	_____	_____
J Certain business expenses from U.S. Form 1040	_____	_____	_____
K Student loan interest deduction	_____	_____	_____
L Jury duty pay you gave to your employer	_____	_____	_____
M Total adjustments. Enter here and on line 9 below	_____	_____	_____ <u>2000</u>