

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning _____, 2016, ending _____, 20

Your first name and initial: **LAKSHMI SUNANDA S** Last name: **ALLURI** Your social security number: **8 5 9 1 1 6 0 6 2**

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. **135 E MAIN ST** Apt. no. **k3** **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **WESTBOROUGH, MA 01581** **Presidential Election Campaign**
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **1**

Boxes checked on 6a and 6b **1**

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **1**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	56122
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount _____	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	56122

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶ _____	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	56122

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** 56122

39a Check **You** were born before January 2, 1952, **Blind.** } **Total boxes**
 if: **Spouse** was born before January 2, 1952, **Blind.** } **checked** ▶ **39a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** 6300

41 Subtract line 40 from line 38 **41** 49822

42 **Exemptions.** If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions **42** 4050

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 45772

44 **Tax** (see instructions). Check if any from: **a** Form(s) 8814 **b** Form 4972 **c** **44** 7215

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 **47** 7215

48 Foreign tax credit. Attach Form 1116 if required **48**

49 Credit for child and dependent care expenses. Attach Form 2441 **49**

50 Education credits from Form 8863, line 19 **50**

51 Retirement savings contributions credit. Attach Form 8880 **51**

52 Child tax credit. Attach Schedule 8812, if required. **52**

53 Residential energy credits. Attach Form 5695 **53**

54 Other credits from Form: **a** 3800 **b** 8801 **c** **54**

55 Add lines 48 through 54. These are your **total credits** **55**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56** 7215

Other Taxes

57 Self-employment tax. Attach Schedule SE **57**

58 Unreported social security and Medicare tax from Form: **a** 4137 **b** 8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Health care: individual responsibility (see instructions) Full-year coverage **61**

62 Taxes from: **a** Form 8959 **b** Form 8960 **c** Instructions; enter code(s) **62**

63 Add lines 56 through 62. This is your **total tax** **63** 7215

Payments

64 Federal income tax withheld from Forms W-2 and 1099 **64** 10202

65 2016 estimated tax payments and amount applied from 2015 return **65**

66a **Earned income credit (EIC)** **66a**

b Nontaxable combat pay election **66b**

67 Additional child tax credit. Attach Schedule 8812 **67**

68 American opportunity credit from Form 8863, line 8 **68**

69 Net premium tax credit. Attach Form 8962 **69**

70 Amount paid with request for extension to file **70**

71 Excess social security and tier 1 RRTA tax withheld **71**

72 Credit for federal tax on fuels. Attach Form 4136 **72**

73 Credits from Form: **a** 2439 **b** Reserved **c** 8885 **d** **73**

74 Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** **74** 10202

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid** **75** 2987

76a Amount of line 75 you want **refunded to you**. If Form 8888 is attached, check here **76a** 2987

b Routing number **0 8 1 0 0 0 0 3 2** ▶ **c** Type: Checking Savings

d Account number **3 5 5 0 0 4 2 7 4 7 3 6**

77 Amount of line 75 you want **applied to your 2017 estimated tax** ▶ **77**

Amount You Owe

78 **Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶ **78**

79 Estimated tax penalty (see instructions) **79**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete below. **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no. ▶



Form 1 Massachusetts Resident Income Tax Return

2016

Personal information fields: FIRST NAME (LAKSHMI SUNANDA S), M.I. (S), LAST NAME (ALLURI), 1. YOUR SOCIAL SECURITY NUMBER (859116062), SPOUSE'S FIRST NAME, SPOUSE'S SOCIAL SECURITY NUMBER, ADDRESS (135 E MAIN ST), CITY/TOWN/POST OFFICE/FOREIGN COUNTRY (WESTBOROUGH), STATE (MA), ZIP + 4 (01581)

Filing status and election fields: Fill in if (see instructions): Original return, Amended return, Amended return due to federal change, State Election Campaign Fund, Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle

Income summary fields: Total federal income (56122 00), Federal adjusted gross income (56122 00)

Filing status section: 1 FILING STATUS (Single selected), (select one only) Married filing joint return, Married filing separate return, Head of household

Exemptions section: 2 EXEMPTIONS (Personal exemptions: 4400 00, Number of dependents, Age 65 or over before 2017, Blindness, Medical/Dental, Adoption, TOTAL EXEMPTIONS: 4400 00)

Income section: INCOME, 3 Wages, salaries, tips and other employee compensation (52467 00), 4 Taxable pensions and annuities, 5 Massachusetts bank interest, 6 Business/profession or farm income/loss, 7 Rental, royalty, REMIC, partnership, S corporation, trust income/loss, 8 Unemployment compensation, Massachusetts state lottery winnings, 9 Other income

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.

Signature and preparer information fields: Your signature, Date, Print paid preparer's name, Preparer's SSN or PTIN, Spouse's signature (if filing jointly), Date, Paid preparer's phone, Paid preparer's EIN, May DOR discuss this return with the preparer?, I do not want my preparer to file my return electronically

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



SOCIAL SECURITY NUMBER

859116062

2016 FORM 1, PAGE 2

10 TOTAL 5.1% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ... 10

DEDUCTIONS

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

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

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

13 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2016, or disabled dependent(s) **(only if single, head of household or married filing joint return and not claiming line 12).**

Not more than two: a. ▶ × \$3,600 = ... ▶ 13

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

Total rent paid in 2016: a. ▶ ÷ 2 = ... ▶ 14

15 Other deductions from Schedule Y, line 18 **(enclose Schedule Y).** ... ▶ 15

16 TOTAL DEDUCTIONS. Add lines 11 through 15. ... ▶ 16

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

18 Total exemption amount (from line 2, item f) ... 18

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

20 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. **Not less than "0"**
(enclose Schedule B) ... ▶ 20

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

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. ▶ ... 22

23 12% INCOME from Schedule B, line 39. **Not less than "0"** (enclose Schedule B):
a. ▶ × .12 = ... 23

24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). **Not less than "0."** **Enclose**
Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ ▶ 24

If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶

25 Credit recapture amount **(enclose Credit Recapture Schedule; see instructions)** ... ▶ 25

26 Additional tax on installment sale (see instructions) ... ▶ 26

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

28 TOTAL INCOME TAX. Add lines 22 through 26 ... 28

CREDITS

29 Limited Income Credit (from worksheet) ... ▶ 29

30 Income tax paid to another state or jurisdiction (from Schedule OJC). Not less than "0" ... ▶ 30

31 Other credits (from Credit Manager Schedule) ... ▶ 31

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



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

LAKSHMI SUNANDA S

S ALLURI

859116062

33 Voluntary fund contributions:

a. Endangered Wildlife Conservation ▶ 33a	<input type="text" value="00"/>	d. Massachusetts U.S. Olympic ▶ 33d	<input type="text" value="00"/>
b. Organ Transplant ▶ 33b	<input type="text" value="00"/>	e. Mass. Military Family Relief ▶ 33e	<input type="text" value="00"/>
c. Massachusetts AIDS ▶ 33c	<input type="text" value="00"/>	f. Homeless Animal Prevention And Care ▶ 33f	<input type="text" value="00"/>
Total. Add lines 33a through 33f 33			<input type="text" value="00"/>

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

35 Health Care penalty. **Not less than "0"** (from worksheet; be sure to **enclose** Schedule HC):

a. ▶ + b. ▶ - c. ▶ . . . a + b - c = 35

You Spouse Federal healthcare penalty

36 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 32–35 . . . 36

37 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ▶ 37

38 2015 overpayment applied to your 2016 estimated tax (from 2015 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2015 refund) ▶ 38

39 2016 Massachusetts estimated tax payments (**do not include amount in line 38**) ▶ 39

40 Payments made with extension ▶ 40

41 Earned Income Credit:

a. Number of qualifying children ▶ Amount from U.S. return ▶ × .23 = . . . ▶ 41

42 Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 42

43 Other refundable credits (from Credit Manager Schedule) ▶ 43

44 **TOTAL.** Add lines 37 through 43 44

45 **OVERPAYMENT.** If line 36 is **smaller** than line 44, subtract line 36 from line 44. If line 36 is **larger** than line 44, go to line 48. If line 36 and line 44 are equal, enter "0" in line 47 ▶ 45

46 Amount of overpayment you want **APPLIED to your 2017 ESTIMATED TAX** ▶ 46

47 **THIS IS YOUR REFUND.** Subtract line 46 from line 45.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ▶ 47

Direct Deposit of Refund. See instructions. Type of account (you must select one): Checking Savings

▶ ▶

Routing number (first two digits must be 01–12 or 21–32) Account number

48 **TAX DUE.** Subtract line 44 from line 36. **Pay online at mass.gov/masstaxconnect**, or use Form PV ▶ 48

Pay in full. Write **Social Security number(s)** on lower left corner of check and **be sure to sign check.**
Make payable to **Commonwealth of Massachusetts.** Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 48, if applicable:

Interest ▶ Penalty ▶ M-2210 amount ▶

▶ Exception. Enclose Form M-2210



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

FIRST NAME: LAKSHMI SUNANDA S M.I.: S LAST NAME: ALLURI SOCIAL SECURITY NUMBER: 859116062

Schedule HC Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY. 2016

1 a. Date of birth: 05/21/1992 b. Spouse's date of birth: c. Family size: 1

2 Federal adjusted gross income (required information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions. 56122 00

3 Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). You must fill in an oval. The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the section on MCC requirements in the instructions. 3a You: [X] Full-year MCC [] Part-year MCC [] No MCC/None 3b Spouse: [] Full-year MCC [] Part-year MCC [] No MCC/None

Note: See instructions if, during 2016, you turned 18, you were a part-year resident or a taxpayer was deceased.

If you filled in "Full-year MCC" or "Part-year MCC", go to line 4. If you filled in "No MCC/None", go to line 6.

4 Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2016, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in the oval in line(s) 4f and/or 4g and see instructions. If you were enrolled in private insurance and MassHealth, fill in the ovals, enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

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

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

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

HEALTHSMART BENEFIT SOLUTIONS

FEDERAL IDENTIFICATION NUMBER OF INSURANCE CO. (from box 2 of Form MA 1099-HC) SUBSCRIBER NUMBER (from Form MA 1099-HC) 36-4099199 2459073

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

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

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

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

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

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

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

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

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2016, you are not subject to a penalty.

SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.

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

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

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

IF YOU HAD HEALTH INSURANCE THAT MET MCC REQUIREMENTS FOR THE FULL YEAR, INCLUDING PRIVATE INSURANCE, MASSHEALTH OR CONNECTORCARE, OR IF YOU HAD MEDICARE, U.S. MILITARY OR OTHER GOVERNMENT INSURANCE AT ANY POINT DURING 2016, YOU ARE NOT SUBJECT TO A PENALTY. SKIP THE REMAINDER OF SCHEDULE HC AND CONTINUE COMPLETING YOUR TAX RETURN.



FIRST NAME

LAKSHMI SUNANDA S

M.I. LAST NAME

S ALLURI

SOCIAL SECURITY NUMBER

859116062

Schedule HC Uninsured for All or Part of 2016

Do NOT complete if you are not subject to a penalty.

6 Was your income in 2016 at or below 150% of the federal poverty level (see worksheet)? ▶ **6** Yes No

If you answer **Yes**, **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. 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 2016, 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 2016. Fill in the ovals below for the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the ovals for the months you were covered by a plan that met the MCC requirements at least **15 days or more**. If, during 2016, 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 oval(s) for 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 THAT MET MINIMUM CREDITABLE COVERAGE

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
YOU:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SPOUSE:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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 ovals in a row), go to line 8a. Otherwise, a penalty does not apply to you in 2016. **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. SKIP THE REMAINDER OF THIS SCHEDULE AND COMPLETE YOUR TAX RETURN.**

Schedule HC Religious Exemption and Certificate of Exemption

Do NOT complete if you are not subject to a penalty.

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? ▶ **8a** You: Yes No
Spouse: Yes No

If you answer **Yes**, go to line 8b. If you answer **No**, go to line 9. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

b. If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2016 tax year? ▶ **8b** You: Yes No
Spouse: Yes No

If you answer **No** to line 8b, **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.** If you answer **Yes** to line 8b, go to line 9. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

9 CERTIFICATE OF EXEMPTION. Have you obtained a Certificate of Exemption issued by the Massachusetts Health Connector for the 2016 tax year? ▶ **9** You: Yes No
Spouse: Yes No

Note: If you received a Certificate of Exemption from the Federal shared responsibility requirement in 2016, issued by the Federal Health Insurance Marketplace, do not enter that information in line 9.

If you answer **Yes**, enter the certificate number below, **YOU ARE NOT SUBJECT TO A PENALTY IN 2016. SKIP THE REMAINDER OF THIS SCHEDULE AND CONTINUE COMPLETING YOUR TAX RETURN.** If you answer **No** to line 9, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

YOUR MASSACHUSETTS CERTIFICATE NUMBER

SPOUSE'S MASSACHUSETTS CERTIFICATE NUMBER

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME

LAKSHMI SUNANDA S

M.I. LAST NAME

S ALLURI

SOCIAL SECURITY NUMBER

859116062

Schedule HC Affordability as Determined By State Guidelines

Do NOT complete if you are not subject to a penalty.

NOTE: This section will require the use of worksheets and tables. You **must** complete the worksheet(s) to determine if health insurance was affordable to you during the 2016 tax year.

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

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

If you answer **No**, go to line 11. If you answer **Yes**, go to the Health Care Penalty Worksheet to calculate your penalty amount.

- 11** Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC Worksheet for Line 11? **▶ 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 to calculate your penalty amount.

- 12** Were you able to purchase affordable private health insurance that met the minimum creditable coverage requirements as determined by completing the Schedule HC Worksheet for Line 12? **▶ 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 to calculate your penalty amount.

Schedule HC 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 met the minimum creditable coverage requirements in 2016 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 oval(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the oval 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.

Note: You may also be subject to a separate federal penalty if you were uninsured. Visit irs.gov for more information on the federal requirements.

If you are subject to a federal penalty, you must enter that amount on Form 1, line 35c or Form 1-NR/PY, line 39c.

Important Information If You Are Filing An 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.

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.