



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return 2008

FIRST NAME _____ M.I. _____ LAST NAME _____ 1. YOUR SOCIAL SECURITY NUMBER
 SPOUSE'S FIRST NAME _____ M.I. _____ LAST NAME _____ 2. SPOUSE'S SOCIAL SECURITY NUMBER
 ADDRESS _____ CITY/TOWN/POST OFFICE/FOREIGN COUNTRY _____ STATE _____ ZIP + 4 _____

Fill in if name/address has changed since 2007. If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): Primary Spouse
 Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions) You Spouse
 State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 You \$1 Spouse, if filing jointly Total ▶ \$
 Fill in if noncustodial parent Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): You Spouse

1 Filing status: (select one only) Single Married filing joint return Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)
 Head of household (see instructions) (both must sign return)

2 Exemptions: Whole-dollar method only. Do not use cents.

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 00
 b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ × \$1,000. ... 2b 00
 You must enclose Schedule DI.
 c. Age 65 or over before 2009: You Spouse. Enter number ▶ × \$700 2c 00
 d. Blindness: You Spouse. Enter number ▶ × \$2,200 2d 00
 e. 1. Medical/Dental ▶ 00 From U.S. Schedule A, line 4 2. Adoption ▶ 00 See instructions ... 1 + 2 = 2e 00
 f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 ▶ 2f 00

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ▶ 3 00
4 Taxable pensions and annuities (see instructions) ▶ 4 00
5 a. ▶ 00 Massachusetts bank interest - b. ▶ 00 Exemption amount a - b = 5 00
 Exemption: if married filing jointly, subtract \$200 from line 5a; otherwise subtract \$100 and enter result (not less than "0").
6 Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) ▶ 6 00
 ▼ If showing a loss, mark an X in box at left
7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ▶ 7 00
8 a. Unemployment compensation ▶ 8a 00
 b. Massachusetts state lottery winnings ▶ 8b 00
9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 9 00
10 **TOTAL 5.3% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) ... 10 00

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 _____ | 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? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No | Paid preparer's signature _____ | | Date _____ <input type="checkbox"/> Fill in if self-employed |
| I do not want my preparer to file my return electronically ▶ <input type="checkbox"/> | | | |

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



SOCIAL SECURITY NUMBER

| | | | | | | | |
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DEDUCTIONS

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|---|------------------------------|------------------------------|-----------------------------|---|--|--|---|---|---|---|---|---|--|--|---|---|--|--|--|--|--|---|---|---|--|--|--|--|--|--|--|--|--|--|---|---|
| 11 | a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ▶ 11a | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000. (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.) ▶ 11b | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ▶ 12 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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, 2008, 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. ▶ <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> × \$3,600 = ▶ 13 | | | | | | | | | | | | | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | |
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| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Total rent paid in 2008: a. ▶ <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> ÷ 2 = ▶ 14 | | | | | | | | | | 0 | 0 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | |
| | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | Other deductions from Schedule Y, line 16 (enclose Schedule Y) ▶ 15 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | TOTAL DEDUCTIONS. Add lines 11 through 15 ▶ 16 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | 5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" 17 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Total exemption amount (from line 2, item f) 18 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | 5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0." If line 17 is less than line 18, see instructions. 19 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) ▶ 20 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | TOTAL TAXABLE 5.3% INCOME. Add lines 19 and 20. 21 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | TAX ON 5.3% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .053. Note: If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. ▶ <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> 22 | | | | | | | | | | | | | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | |
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| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | 12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | a. ▶ <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> × .12 = 23 | | | | | | | | | | | 0 | 0 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> ▶ 24 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶ <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | | | | | | | | | | | | | | | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | Credit recapture amount (enclose Schedule H-2; see instructions). <table border="0"><tr><td><input type="checkbox"/> BC</td><td><input type="checkbox"/> EOA</td><td><input type="checkbox"/> LIH</td><td><input type="checkbox"/> HR</td></tr></table> ▶ 25 | <input type="checkbox"/> BC | <input type="checkbox"/> EOA | <input type="checkbox"/> LIH | <input type="checkbox"/> HR | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> BC | <input type="checkbox"/> EOA | <input type="checkbox"/> LIH | <input type="checkbox"/> HR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | If you qualify for No Tax Status , fill in oval and enter "0" on line 27 (see worksheet in instructions) ▶ <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | TOTAL INCOME TAX. Add lines 22 through 25 27 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CREDITS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | Limited Income Credit (from worksheet in instructions) ▶ 28 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | Other credits from Schedule Z, line 14 (enclose Schedule Z) ▶ 29 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | Total credits. Add lines 28 and 29 30 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. Not less than "0" 31 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>0</td><td>0</td></tr></table> | | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

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32 Voluntary contributions:

| | | |
|--|-------|----|
| a. Endangered Wildlife Conservation | ▶ 32a | 00 |
| b. Organ Transplant Fund | ▶ 32b | 00 |
| c. Massachusetts AIDS Fund | ▶ 32c | 00 |
| d. Massachusetts United States Olympic Fund | ▶ 32d | 00 |
| e. Massachusetts Military Family Relief Fund | ▶ 32e | 00 |
| Total. Add lines 32a through 32e. | 32 | 00 |

33 Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0" ▶ 33 00

34 Health Care penalty (from worksheet in instructions). Be sure to **enclose** Schedule HC:

| | | | | | | |
|----------|----|-------------|----|-------------------|----|----|
| a. You ▶ | 00 | b. Spouse ▶ | 00 | a + b = | 34 | 00 |
|----------|----|-------------|----|-------------------|----|----|

35 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 31–34 ▶ 35 00

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R and PWH-WA) ▶ 36 00

37 2007 overpayment applied to your 2008 estimated tax (from 2007 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2007 refund) ▶ 37 00

38 2008 Massachusetts estimated tax payments (**do not include amount in line 37**) ▶ 38 00

39 Payments made with extension ▶ 39 00

40 Earned Income Credit:

| | | | | | | |
|------------------------------------|--------------------------|---------------------------|----|-------------------|------|----|
| a. Number of qualifying children ▶ | <input type="checkbox"/> | Amount from U.S. return ▶ | 00 | × .15 = | ▶ 40 | 00 |
|------------------------------------|--------------------------|---------------------------|----|-------------------|------|----|

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 41 00

42 Refundable film credit (see instructions) ▶ 42 00

43 **TOTAL.** Add lines 36 through 42 ▶ 43 00

44 **OVERPAYMENT.** If line 35 is **smaller** than line 43, subtract line 35 from line 43. If line 35 is **larger** than line 43, go to line 47. If line 35 and line 43 are equal, enter "0" in line 46 ▶ 44 00

45 Amount of overpayment you want **APPLIED to your 2009 ESTIMATED TAX** ▶ 45 00

46 **THIS IS YOUR REFUND.** Subtract line 45 from line 44. Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ▶ 46 REFUND 00

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

| | | |
|---|--|---|
| ▶ <input style="width: 100%;" type="text"/> | | ▶ <input style="width: 100%;" type="text"/> |
| Routing number (first two digits must be 01–12 or 21–32) | | Account number |

47 **TAX DUE.** Subtract line 43 from line 35. Pay online at www.mass.gov/dor, or use Form PV ▶ 47 00

Pay in full. Write Soc. Sec. number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: **Mass. DOR, PO Box 7003, Boston, MA 02204.**

| | | | | | | |
|----------------------------|----|---------|----|-------------|----|-------------|
| (Add to total in Interest | | Penalty | | M-2210 amt. | | EX incl. |
| line 47, if applicable.) ▶ | 00 | ▶ | 00 | ▶ | 00 | Form M-2210 |

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC.



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.

FIRST NAME M.I. LAST NAME

SOCIAL SECURITY NUMBER

Schedule HC Health Care Information. You must enclose this schedule with Form 1 or Form 1-NR/PY. 2008

Most Massachusetts residents age 18 and over are required to have health insurance if it is affordable for them or be subject to a penalty. Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions).

1 a. Date of birth MM DD YYYY b. Spouse's date of birth MM DD YYYY c. Family size (see instructions) 2 Federal adjusted gross income... 3 Did you have health insurance at any point during 2008? 3 You: Yes No Spouse: Yes No

If you are filing a joint return and one spouse answers Yes but the other spouse answers No or each spouse has different coverage, see instructions.

If you answer No, go to line 6 on page 2. If you answer Yes, follow the instructions below.

If you were enrolled in Medicare, Veterans Administration Program, Tri-Care or "Other" government health coverage at any point during 2008, go to line 5 on page 2. Note: See below if you were enrolled in MassHealth or Commonwealth Care.

If you were enrolled in MassHealth and/or Commonwealth Care and private insurance, fill in the oval(s). Also, complete Part A and/or Part B below and then go to line 4. If you only had MassHealth and/or Commonwealth Care fill in the oval(s) and go to line 4.

If you were enrolled in private health insurance, complete Part A and/or Part B below, using Form MA 1099-HC (see instructions if you did not receive Form MA 1099-HC from your carrier) and go to line 4.

Note: If you (and/or your spouse if married filing a joint return) had more than two insurance companies, complete Schedule HC-CS, Health Care Continuation Sheet (see instructions) to report the additional insurance company information, and fill in oval:

PART A. YOUR HEALTH INSURANCE

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

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

2. NAME OF SECOND INSURANCE COMPANY OR ADMINISTRATOR 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)

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

1. NAME OF INSURANCE COMPANY OR ADMINISTRATOR 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 INSURANCE COMPANY OR ADMINISTRATOR 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)

4 Were you insured for all of 2008? 4 You: Yes No Spouse: Yes No

If you are filing a joint return and one spouse answers Yes but the other spouse answers No, see instructions. If you answer No, go to line 6. If you answer Yes, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return.

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC WITH YOUR RETURN.



FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER

5 If you were enrolled in Medicare, Veterans Administration Program, Tri-Care or "Other" government health coverage at any point during 2008 fill in the oval below for the plan in which you were enrolled. Skip the remainder of this schedule and continue completing your tax return. See instructions for information regarding "Other" government health coverage.

- 5a.** ▶ You: Medicare Veterans Administration Program Tri-Care Other (enter name of program below)
5b. ▶ Spouse: Medicare Veterans Administration Program Tri-Care Other (enter name of program below)

NAME OF INSURANCE CARRIER OR PROGRAM
 NAME OF INSURANCE CARRIER OR PROGRAM FOR SPOUSE

UNINSURED FOR ALL OR PART OF 2008

6 Was your income in 2008 at or below 150% of the federal poverty level (see table in instructions)? ▶ **6** Yes No
 If you answer **Yes**, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return. If you answer **No**, go to line 7.

7 Were you uninsured for **all** of 2008? ▶ **7** You: Yes No
 Spouse: Yes No
 If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions. If you answer **Yes**, go to line 9a. If you answer **No**, go to line 8.

8 Complete this section **only** if you, and/or your spouse if married filing jointly, were uninsured for part, but not all of 2008. Fill in the ovals below for the months you were covered, using Form MA 1099-HC. If you did not receive this form, fill in the ovals for the months you were covered at least **15 days or more**.
 See instructions if, during 2008, you turned 18, you were a part-year resident or a taxpayer was deceased.

MONTHS COVERED BY HEALTH INSURANCE

| | 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 without health insurance (four or more blank ovals in a row), go to line 9a. Otherwise, a penalty does not apply to you in 2008. Skip the remainder of this schedule and continue completing your tax return.

RELIGIOUS EXEMPTION AND CERTIFICATE OF EXEMPTION

9 a. RELIGIOUS EXEMPTION. Are you claiming an exemption from the requirement to purchase health insurance based on your sincerely held religious beliefs? ▶ **9a** You: Yes No
 Spouse: Yes No
 If you answer **Yes**, go to line 9b. If you answer **No**, go to line 10. 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 9a, did you receive medical health care during the 2008 tax year? ▶ **9b** You: Yes No
 Spouse: Yes No
 If you answer **No** to line 9b, skip the remainder of this schedule and continue completing your tax return. If you answer **Yes** to line 9b, go to line 10. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

10 CERTIFICATE OF EXEMPTION. Have you obtained a Certificate of Exemption issued by the Commonwealth Health Insurance Connector Authority for the entire 2008 tax year or for the period you were uninsured in 2008? ▶ **10** You: Yes No
 Spouse: Yes No

If you answer **Yes**, enter the certificate number below, skip the remainder of this schedule and continue completing your tax return. If you answer **No** to line 10, go to line 11. If you are filing a joint return and one spouse answers **Yes** but the other spouse answers **No**, see instructions.

YOUR CERTIFICATE NUMBER SPOUSE'S CERTIFICATE NUMBER

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

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 2008 tax year.

11 Did your employer offer affordable health insurance as determined by completing the Schedule HC Worksheet for Line 11 in the instructions? **▶ 11** You: Yes No
Spouse: Yes No

If your employer did not offer health insurance, 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 12. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

12 Were you eligible for government-subsidized health insurance 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**, go to line 13. If you answer **Yes**, go to the Health Care Penalty Worksheet in the instructions to calculate your penalty amount.

13 Were you able to afford private health insurance as determined by completing the Schedule HC Worksheet for Line 13 in the instructions? **▶ 13** 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 may have grounds to appeal if you were unable to obtain affordable insurance in 2008 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 Commonwealth Health Insurance Connector Authority. By filling in the oval below, you are authorizing DOR to share information from your tax return, including this schedule, with the Connector Authority for purposes of deciding your appeal.

After you file your return, you will receive a follow-up letter from the Connector Authority asking you to state your grounds for appeal in writing, and submit supporting documentation. **Failure to respond to that form within the time specified will lead to dismissal of your appeal.** Once the Connector Authority receives your documentation, it will be reviewed. 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, do **not** enter a penalty amount on your tax return. 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 my tax return including this schedule with the Commonwealth Health Insurance Connector Authority for purposes of deciding my appeal.

SPOUSE: 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.

Note: If you, and your spouse if married filing a joint return, do not fill in the oval(s), your appeal will not be processed, and the Health Care Penalty will be assessed.

BE SURE TO ENCLOSE SCHEDULE HC WITH YOUR RETURN.