



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

You, or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2017 to qualify for this credit. Also, you must file as single, married filing jointly or head of household to qualify for this credit. If married filing separately, you do not qualify for this credit.

Schedule CB Circuit Breaker Credit. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**2016**

ADDRESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX)

CITY/TOWN/POST OFFICE/FOREIGN COUNTRY

STATE

ZIP + 4

- 1** Living quarters status during 2016: ☐ Homeowner. Multi-use or multi-family property (see instructions) ☐ Yes ☐ No
Note: If you moved during the year, see reverse. ☐ Renter (if you received any federal and/or state rent subsidy, or you rent from a tax-exempt entity, you do not qualify for the Circuit Breaker Credit; see instructions)

- 2** Homeowners only, enter assessed value of principal residence as of January 1, 2016. If over \$720,000, you do not qualify for this credit. See instructions **2**

INCOME CALCULATION

- 3** Massachusetts adjusted gross income (from line 20 of Schedule CB, line 3 worksheet on reverse) **3**
- 4** Total Social Security benefits (see instructions) **4**
- 5** Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return **5**
- 6** Miscellaneous income, including cash public assistance **6**
- 7** Massachusetts total income. Add lines 3 through 6 **7**
- 8** Exemptions from income (from Form 1, lines 2b through 2d or Form 1-NR/PY, lines 4b through 4d) **8**
- 9** Qualifying income. Subtract line 8 from line 7 **9**
You do **not** qualify for the Circuit Breaker Credit if you are filing as "Single," and line 9 is greater than **\$57,000**; or you are filing as "Head of household," and line 9 is greater than **\$71,000**; or you are filing as "Married filing jointly," and line 9 is greater than **\$86,000**.

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

- 10** Real estate taxes paid in calendar year 2016 for your principal residence (see instructions) **10**
- 11** Adjustments to real estate taxes (from line 4 of Schedule CB, line 11 worksheet on reverse) **11**
- 12** Subtract line 11 from line 10 **12**
- 13** Enter 50% (.50) of water and sewer use charges paid in 2016. **13**
- 14** Add lines 12 and 13 **14**
- 15** Income threshold. Multiply line 9 by 10% (.10) **15**
- 16** Subtract line 15 from line 14. If line 15 is equal to or greater than line 14, you do not qualify for this credit . . . **16**
- 17** Enter the lesser of line 16 or \$1,070 here and on Form 1, line 42 or Form 1-NR/PY, line 46. **17**
- 18** Enter total amount of rent paid for your principal residence in 2016 : a. **00** ÷ 4 = **18**
Landlord's name and address _____
- 19** Income threshold. Multiply line 9 by 10% (.10) **19**
- 20** Subtract line 19 from line 18. If line 19 is equal to or greater than line 18, you do not qualify for this credit . . . **20**
- 21** Enter the lesser of line 20 or \$1,070 here and on Form 1, line 42 or Form 1-NR/PY, line 46. **21**