

FOR TAX YEAR 2017

ROBERT J & KAREN E HUGHES JR

*Filed
Jan 10, 2019*

Bakken CPA PC
One Park Place Ste 3A
Plymouth, MA 02360
(508)746-4663

Bakken CPA PC

One Park Place Ste 3A
Plymouth, MA 02360
lauren@bakkencpapc.com
Phone: (508)746-4663 | Fax: (508)746-4889

October 26, 2018

Robert J Hughes JR & Karen E Hughes
923 Main Street APT 202
Hingham, MA 02043

Robert J Hughes JR & Karen E Hughes:

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$3,400 Refund	Receive a check
Massachusetts Income Tax	\$646 Refund	Receive a check

The following return(s) will be e-filed and do not need to be mailed to the taxing authority:

Federal Income Tax
Massachusetts Income Tax

Sincerely,

Lauren Bakken
Bakken CPA PC

Bakken CPA PC

One Park Place Ste 3A
Plymouth, MA 02360
lauren@bakkencpapc.com
Phone: (508)746-4663 | Fax: (508)746-4889

October 26, 2018

Robert J Hughes JR & Karen E Hughes
923 Main Street APT 202
Hingham, MA 02043

Robert J Hughes JR & Karen E Hughes:

Return Type	Refund/Balance Due	Transaction Method
Federal Income Tax	\$3,400 Refund	Receive a check
Massachusetts Income Tax	\$646 Refund	Receive a check

The following return(s) will be e-filed and do not need to be mailed to the taxing authority:

Federal Income Tax
Massachusetts Income Tax

Sincerely,

Lauren Bakken
Bakken CPA PC

Department of the Treasury
Internal Revenue Service

▶ Return completed Form 8879 to your ERO. (Do not send to IRS.)

2017

▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name Robert J Hughes JR		Social security number 093-34-0434
Spouse's name Karen E Hughes		Spouse's social security number 296-40-9611

Part I Tax Return Information - Tax Year Ending December 31, 2017 (Whole dollars only)		
1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	58,406
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	4,136
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	7,536
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	3,400
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize Bakken CPA PC to enter or generate my PIN 14035 as my signature on my tax year 2017 electronically filed income tax return. ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 10-25-2018

Spouse's PIN: check one box only

I authorize Bakken CPA PC to enter or generate my PIN 82251 as my signature on my tax year 2017 electronically filed income tax return. ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 10-25-2018

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 042036-02360
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub.1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 10-25-2018

**ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see your tax return instructions.

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: **ROBERT** Last name: **J HUGHES JR** Your Social Security number: **093-34-0434**

If a joint return, spouse's first name and initial: **KAREN** Last name: **E HUGHES** Spouse's Social Security number: **296-40-9611**

Present street address (and apartment number): **923 MAIN STREET APT 202**

City/Town/Post Office: **HINGHAM** State: **MA** Zip: **02043** Filing status: Single Married filing jointly
 Married filing separately Head of household

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	47897
2	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)	2	1821
3	Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)	3	
4	Massachusetts income tax withheld (from Form 1, line 37, or Form 1-NR/PY, line 41)	4	2467
5	Refund amount (from Form 1, line 48, or Form 1-NR/PY, line 52)	5	646
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: **10-25-2018** Spouse's signature (if joint return, both must sign): _____ Date: **10-25-2018**

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: **10-25-2018** EIN: **20-0485116** Check if self-employed

Firm name (or yours, if self-employed) and address: **BAKKEN CPA PC** City/Town: **PLYMOUTH MA** State: **MA** Zip: **02360** 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: _____ Check if self-employed

Firm name (or yours, if self-employed) and address: _____ City/Town: _____ State: _____ Zip: _____

10-25-2018 10:59:51

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning 2017, ending 2017, ending 20

Your first name and initial **Robert J** Last name **Hughes JR** Your social security number **093-34-0434**

If a joint return, spouse's first name and initial **Karen E** Last name **Hughes** Spouse's social security number **296-40-9611**

Home address (number and street). If you have a P.O. box, see instructions. **923 Main Street** Apt. no. **202** **▲ 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). **Hingham MA 02043**

Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign

1 Single **4** Head of household (with qualifying person). (See instructions.)
2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here.
3 Married filing separately. Enter spouse's SSN above and full name here.

5 Qualifying widow(er) (see instructions)

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

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Chk if child under age 17 qualifying for child tax credit (see instructions)	Boxes checked on 6a and 6b 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 2
(1) First name	Last name				
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed **2**

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

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
Educator expenses	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ															
Health savings account deduction. Attach Form 8889															
Moving expenses. Attach Form 3903															
Deductible part of self-employment tax. Attach Schedule SE															
Self-employed SEP, SIMPLE, and qualified plans															
Self-employed health insurance deduction															
Penalty on early withdrawal of savings															
Alimony paid b Recipient's SSN															
IRA deduction															
Student loan interest deduction															
Tuition and fees. Attach Form 8917															
Domestic production activities deduction. Attach Form 8903															
Add lines 23 through 35														36	0
Subtract line 36 from line 22. This is your adjusted gross income														37	58,406

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	58,406
39a	Check <input checked="checked" type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input checked="checked" type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked 2 ▶ 39a	39a	2
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here . . . ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	15,200
41	Subtract line 40 from line 38	41	43,206
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	8,100
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	35,106
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	4,336
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	4,336
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	200
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	200
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	4,136

Standard Deduction for -
 ● People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
 ● All others:
 Single or Married filing separately, \$6,350
 Married filing jointly or Qualifying widow(er), \$12,700
 Head of household, \$9,350

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60 a	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 <input checked="checked" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	4,136

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	7,536
65	2017 estimated tax payments and amount applied from 2016 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 <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	7,536

If you have a qualifying child, attach Schedule EIC.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	3,400
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here . ▶ <input type="checkbox"/>	76a	3,400
b	Routing number <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/> <input checked="checked" type="checkbox"/>		
77	Amount of line 75 you want applied to your 2018 estimated tax . . . ▶	77	

Direct deposit? See instructions.

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 ▶ **Lauren Bakken** Phone no. ▶ **508-746-4663** Personal identification number (PIN) ▶ **0 2 3 6 0**

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 14035	Date 10-22-2018	Your occupation Business Development	Daytime phone number 617-401-2133
Spouse's signature. If a joint return, both must sign. 82251	Date 10-22-2018	Spouse's occupation Health Care Consultant	Identity Protection PIN (see inst.)

Paid Preparer Use Only

Preparer's signature
Lauren Bakken Date
10-25-2018 Check if self-employed PTIN
P00279923

Print/Type preparer's name **Lauren Bakken**
 Firm's name ▶ **Bakken CPA PC** Firm's EIN ▶ **20-0485116**
 Firm's address ▶ **One Park Place Ste 3A
 Plymouth, MA 02360** Phone no. **508-746-4663**

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2017

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment
Sequence No. 12

Name(s) shown on return

Robert J & Karen E Hughes JR

Your social security number

093-34-0434

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 (71,000)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 (71,000)

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2				15

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2017

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	16	(71,000)
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) <p style="text-align: right;">}</p>	21	(3,000)
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Name(s) shown on return

Robert J & Karen E Hughes JR

Your social security number

093-34-0434

You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$31,000 (\$46,500 if head of household; \$62,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2000, (b) is claimed as a dependent on someone else's 2017 tax return, or (c) was a student (see instructions).

CAUTION!

	(a) You	(b) Your spouse
1		
2		20,500
3		20,500
4		
5		20,500
6		2,000
7		2,000
8	58,406	

- Traditional and Roth IRA (including *myRA*) contributions for 2017. Do not include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2017 (see instructions)
- Add lines 1 and 2
- Certain distributions received after 2014 and before the due date (including extensions) of your 2017 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the smaller of line 5 or \$2,000
- Add the amounts on line 6. If zero, stop; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9 -				
---	\$18,500	.5	.5	.5
\$18,500	\$20,000	.5	.5	.2
\$20,000	\$27,750	.5	.5	.1
\$27,750	\$30,000	.5	.2	.1
\$30,000	\$31,000	.5	.1	.1
\$31,000	\$37,000	.5	.1	.0
\$37,000	\$40,000	.2	.1	.0
\$40,000	\$46,500	.1	.1	.0
\$46,500	\$62,000	.1	.0	.0
\$62,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

10	Multiply line 7 by line 9	10	200
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	4,336
12	Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48	12	200

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

**Application for Automatic Extension of Time
 To File U.S. Individual Income Tax Return**

2017

▶ Go to www.irs.gov/Form4868 for the latest information.

Date to file by: 04-17-2018

Payment: \$0

Payment Method: Your payment can be by either check or money order payable to the "United States Treasury." Include your SSN, daytime phone number, and "2017 Form 4868" on your check or money order. Do not send cash. To pay by credit card, go to www.1040paytax.com.

Address to file: Department of the Treasury
 Internal Revenue Service
 Kansas City, MO 64999-0045

Other Instructions: An extension to file does not extend the time to pay your tax. You can also e-file Form 4868 and make payment by authorizing an electronic funds withdrawal from your checking or savings account.

Taxpayer Records:

Amount Paid _____
Check Number _____
Date Mailed _____

Detach this entire note (cut on dotted lines) and enclose with the payment and the 4868 voucher (below) ONLY if Form 4868 was e-filed and ACCEPTED; otherwise, detach the 4868 voucher (cut on the *lower* dotted line) and submit only the voucher with the payment.

The extension request was originally filed electronically.

▼ DETACH HERE ▼

**Application for Automatic Extension of Time
 To File U.S. Individual Income Tax Return**

2017

For calendar year 2017, or other tax year beginning , 2017, ending

Part I Identification		Part II Individual Income Tax	
Robert J & Karen E Hughes JR 923 Main Street APT 202 Hingham MA 02043		4 Estimate of total tax liability for 2017 \$	4,136
		5 Total 2017 payments	7,536
		6 Balance due. Subtract line 5 from line 4 (see instructions)	0
		7 Amount you're paying (see instructions) . . ▶	
2 Your social security number 093-34-0434	3 Spouse's social security number 296-40-9611	8 Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) ▶	<input type="checkbox"/>
		9 Check here if you file Form 1040NR or 1040NR-EZ and didn't receive wages as an employee subject to U.S. income tax withholding ▶	<input type="checkbox"/>

Potential Tax Cuts and Jobs Act Impact

(For your information)

2017

Name(s) as shown on return

Robert J & Karen E Hughes JR

Tax ID Number

093-34-0434

	2017 Tax Law	Tax Cuts and Jobs Act	Difference
Standard deduction	15,200	26,500	11,300
Personal exemptions	8,100	0	(8,100)
Itemized deduction breakdown			
Medical deduction			
Total taxes	2,467	2,467	0
Interest			
Charitable contributions			
Casualty and theft			
Job expenses and certain miscellaneous deductions			
Other miscellaneous deductions			
Total itemized deductions	2,467	2,467	0
Greater of standard deduction or itemized deductions	15,200	26,500	11,300
Taxable income before Qualified Business Income(QBI) deduction	35,106	31,906	(3,200)
Potential QBI deduction **			
Taxable income after potential QBI deduction	35,106	31,906	(3,200)
Tax	4,336	3,450	(886)
Child Tax Credit - non-refundable portion	0	0	0
Child Tax Credit - refundable portion	0	0	0
Net change in tax if the Tax Cut and Jobs Act applied to the 2017 return			(886)

Final result of 2017 return before the Tax Cuts and Jobs Act	Refund:	3,400
Potential final result of 2017 return after the Tax Cuts and Jobs Act*	Refund:	4,286

*based on the withholding shown on the 2017 return

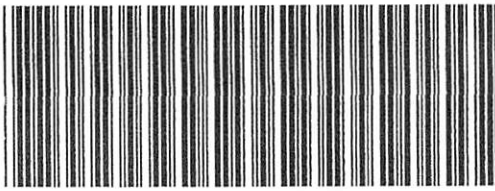
This document is not intended to project total tax due on the 2018 return. It is intended to show some of the more common differences that would have occurred on this tax return had the Tax Cuts and Jobs Act been in place for tax year 2017. Only the changes shown above have been taken into consideration.

** The Qualified Business Income (QBI) deduction was computed as the sum of the following:

- 20% of net Schedule C income
- 20% of net Schedule F income
- 20% of the sum of all 1065 K-1 income and 1120S K-1 income

This may not be an accurate representation of the actual QBI. There may be applicable limits that have not been considered because some necessary information is not available in the return.

This amount can be overridden on the QBI screen, line 17.



2017 Form 1

MA17001011024

Massachusetts Resident Income Tax Return

FOR FULL YEAR RESIDENTS ONLY

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

Year beginning

Ending

ROBERT

J HUGHES JR

093-34-0434

KAREN

E HUGHES

296-40-9611

923 MAIN STREET

HINGHAM

MA 02043

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

Apt. no. 202

State Election Campaign Fund:

\$1 You \$1 Spouse TOTAL

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

a. Total federal income 58406

Name/address changed since 2016

b. Federal adjusted gross income 58406

Fill in if noncustodial parent

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. Exemptions

a. Personal exemptions

2a

8800

b. Number of dependents. (Do not include yourself or your spouse.) Enter number

X \$1,000 = 2b

c. Age 65 or over before 2018 You + Spouse =

2

X \$700 = 2c

1400

d. Blindness You + Spouse =

X \$2,200 = 2d

e. Medical/dental

2e

f. Adoption

2f

g Total exemptions. Add lines 2a through 2f. Enter here and on line 18

2g

10200

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.

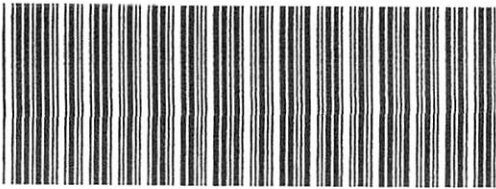
Your signature

Date

Spouse's signature

Date

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2017 Form 1, pg. 2

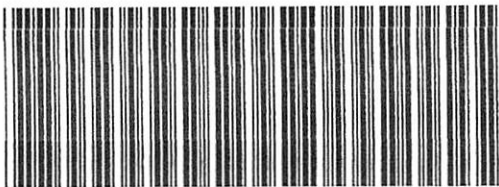
MA17001021024

Massachusetts Resident Income Tax Return

093-34-0434

3.	Wages, salaries, tips		3	52397
4.	Taxable pensions and annuities		4	
5.	Mass. bank interest: a.	- b. exemption	= 5	
6.	Business/profession income/loss a.	-4500	+b. Farming income/loss	
			= 6	-4500
7.	Rental, royalty and REMIC, partnership, S corp., trust income/loss		7	
8a.	Unemployment		8a	
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 5		9	
10	TOTAL 5.1% INCOME		10	47897
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		11a	
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement		11b	2000
12.	Child under age 13, or disabled dependent/spouse care expenses		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 12/31/17, or disabled dependent(s)			
	Not more than two. a.		x \$3,600 = 13	
14.	Rental deduction. a.		+ 2 = 14	
15.	Other deductions from Schedule Y, line 19		15	
16.	Total deductions. Add lines 11 through 15		16	2000
17.	5.1% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"		17	45897
18.	Exemption amount		18	10200
19.	5.1% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		19	35697
20.	INTEREST AND DIVIDEND INCOME		20	
21.	TOTAL TAXABLE 5.1% INCOME. Add lines 19 and 20		21	35697

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



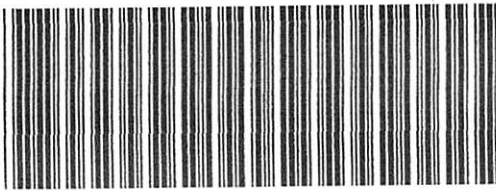
2017 Form 1, pg. 3

MA17001031024

Massachusetts Resident Income Tax Return

093-34-0434

22. TAX ON 5.1% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 21 by .0585	22	1821
23. 12% INCOME. Not less than "0." a.	x .12 = 23	
24. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS Fill in if any excess exemptions were used in calculating lines 20, 23 or 24	24	
25. Credit recapture amount (from Credit Recapture Schedule)	25	
26. Additional tax on installment sale	26	
27. If you qualify for No Tax Status, fill in and enter "0" on line 28		
28. TOTAL INCOME TAX. Add lines 22 through 26	28	1821
29. Limited Income Credit	29	
30. Income tax due to another state or jurisdiction	30	
31. Other credits from Credit Manager Schedule	31	
32. INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"	32	1821
33. Voluntary Contributions		
a. Endangered Wildlife Conservation	33a	
b. Organ Transplant Fund	33b	
c. Massachusetts AIDS Fund	33c	
d. Massachusetts U.S. Olympic Fund	33d	
e. Massachusetts Military Family Relief Fund	33e	
f. Homeless Animal Prevention and Care	33f	
Total. Add lines 33a through 33f	33	
34. Use tax due on Internet, mail order and other out-of-state purchases	34	0
35. Health care penalty a. You + b. Spouse - c. Fed. health care penalty	35	
36. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 35	36	1821



2017 Schedule HC
MA17029011024

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.

ROBERT

J HUGHES JR

093-34-0434

1a. Date of birth 07011944 1b. Spouse's date of birth 08091946 1c. Family size 2

2. Federal adjusted gross income 2 58406

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:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> No MCC/None
3b Spouse:	<input checked="" type="checkbox"/> Full-year MCC	<input type="checkbox"/> Part-year MCC	<input type="checkbox"/> 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)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4b. MassHealth. Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5	<input checked="" type="checkbox"/> You	<input checked="" type="checkbox"/> Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5	<input type="checkbox"/> You	<input type="checkbox"/> 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.	<input type="checkbox"/> You	<input type="checkbox"/> 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 B
 MA17010011024

ROBERT

J HUGHES JR

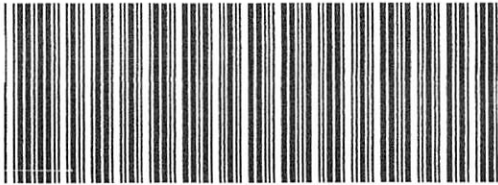
093-34-0434

Part 1. Interest and Dividend Income

1. Total interest income	1	
2. Total ordinary dividends	2	
3. Other interest and dividends not included above	3	
4. Total interest and dividends	4	
5. Total interest from Massachusetts banks	5	
6. Other interest and dividends to be excluded	6	
7. Subtotal	7	
8. Allowable deductions from your trade or business	8	
9. Subtotal	9	

Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10. Short-term capital gains	10	
11. Long-term capital gains on collectibles and pre-1996 installment sales	11	
12. Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12	
13. Add lines 10 through 12	13	
14. Allowable deductions from your trade or business	14	
15. Subtotal	15	
16. Short-term capital losses	16	
17. Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17	
18. Prior short-term unused losses for years beginning after 1981	18	-74000
19. Combine lines 15 through 18	19	-74000
20. Short-term losses applied against interest and dividends	20	



2017 Schedule B, pg. 2
093-34-0434 MA17010021024

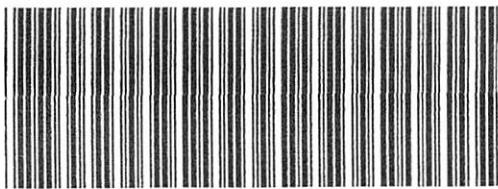
21. Available short-term losses	21	-74000
22. Short-term losses applied against long-term gains	22	
23. Short-term losses available for carryover in 2018	23	-74000
24. Short-term gains and long-term gains on collectibles	24	
25. Long-term losses applied against short-term gain	25	
26. Subtotal	26	
27. Long-term gains deduction	27	
28. Short-term gains after long-term gains deduction	28	

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

29. Enter the amount from line 9	29	
30. Short-term losses applied against interest and dividends	30	
31. Subtotal interest and dividends	31	
32. Long-term losses applied against interest and dividends	32	
33. Adjusted interest and dividends	33	
34. Enter the amount from line 28	34	

Part 4. Taxable Interest, Dividends and Certain Capital Gains

35. Adjusted gross interest, dividends and certain capital gains	35	
36. Excess exemptions	36	
37. Subtract line 36 from line 35	37	
38. Interest and dividends taxable at 5.1%	38	
39. Taxable 12% capital gains	39	
40. Available short-term losses for carryover in 2018	40	-74000



2017 Schedule C

MA17011011024

Massachusetts Profit or Loss From Business

ROBERT

J HUGHES

093-34-0434

BUSINESS CONSULTING

541990

ONE BROADWAY, 14TH FLOOR CAMBRIDGE

MA 02142

Accounting method: Cash Accrual Other (specify) No. of employees

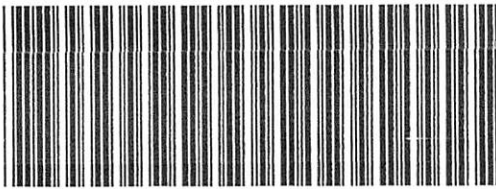
Did you materially participate in the operation of this business during 2017? Yes No

Did you claim the small business exemption from the sales tax on purchase of taxable energy or heating fuel during 2017? Yes No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter the result in line 32 and in Schedule B, line 3

Caution: If this income was reported to you on Form W-2 and the "statutory employee" box on that form was checked, fill in here:

1. a. Gross receipts or sales		
b. Returns and allowances	a - b =	1
2. Cost of goods sold and/or operations		2
3. Gross profit. Subtract line 2 from line 1		3
4. Other income		4
5. Total income. Add line 3 and line 4		5
6. Advertising		6
7. Bad debts from sales or services		7
8. Car and truck expenses		8
9. Commissions and fees		9
10. Depletion		10
11. Depreciation and Section 179 deduction		11
12. Employee benefit programs		12
13. Insurance		13
14. Interest		
a. mortgage interest paid to financial institutions		
b. other interest	a + b =	14
15. Legal and professional services		15
16. Office expense		16
17. Pension and profit-sharing		17
		0
		0



2017 Schedule C, pg. 2
 093-34-0434 MA17011021024

18. Rent or lease	a. vehicles, machinery and equipment			
	b. other business property	4500	a + b = 18	4500
19. Repairs and maintenance			19	
20. Supplies			20	
21. Taxes and licenses			21	
22. Travel			22	
23. a. Total meals and entertainment				
	b. Enter 50% of 23a subject to limitations		a - b = 23	
24. Utilities			24	
25. Wages			25	
26. Other expenses			26	
27. Total expenses. Add lines 6 through 26			27	4500
28. Tentative profit or loss. Subtract line 27 from line 5			28	-4500
29. Expenses for business use of your home			29	
30. Abandoned Building Renovation Deduction			30	
31. Net profit or loss. Subtract total of line 29 and line 30 from line 28			31	-4500
32. Is interest (other than from Massachusetts banks) or dividend income reported on U.S. Schedule C, lines 1 and/or 6 or Schedule C-EZ, line 1?			32	
	Yes <input checked="" type="checkbox"/> No. If "yes," see instructions			
33. If you have a loss, you must check the statement that describes your investment in this activity.			<input checked="" type="checkbox"/> 33a. All investment at risk	
			33b. Some investment is not at risk	

Schedule C-1. Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory:	Cost	Lower of cost or market	Other	
Was there any change in determining quantities, costs or valuations between opening & closing inventory? If "yes," encl. explanation				Yes No
1. Inventory at beginning of year				1
2. a. Purchases				
	b. Items withdrawn for personal use		a - b = 2	
3. Cost of labor			3	
4. Materials and supplies			4	
5. Other costs			5	
6. Add lines 1 through 5			6	
7. Inventory at end of year			7	
8. Cost of goods sold and/or operations. Subtract line 7 from line 6			8	