2023 Schedule CB

Circuit Breaker Credit

ADD	RESS OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DI	O NOT ENTER PO BOX)	CITY/TOWN		STATE	ZIP + 4
1.	Living quarters status during 2023:	Homeowner Renter	Fill in if multi-use or multi-family property			
2.	Homeowners only, enter assessed value of principal residence as of January 1, 2023					
Inco	ome Calculation					
3.	Massachusetts adjusted gross income			3		
4.	Total Social Security benefits					
5.	Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return					
6.	. Miscellaneous income, including cash public assistance					
7.	. Massachusetts total income. Add lines 3 through 6					
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					
Cre	dit Calculation					
	If you filled in "Homeowner" in line 1, con	nplete lines 10–17;	if "Renter," skip to line 18			
10.	Real estate taxes paid in calendar year 2023 for your principal residence. See instructions			10		
11.	Adjustments to real estate taxes			11		
12.	Subtract line 11 from line 10			12		
13.	Enter 50% (.50) of water and sewer use charges paid in 2023			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 "0" or less, you do not qualify for this credit			16		
17.	Enter the lesser of line 16 or \$2,590 here	and on Form 1, lin	e 44 or Form 1-NR/PY, line 48	17		
	If you filled in "Renter" in line 1, complete	lines 18–21				
18.	Enter total amount of rent paid for your principal residence in 2023: a. Landlord's name and address			÷ 4 = 18		
19.	Income threshold. Multiply line 9 by 10%	(.10)		19		
20.	Subtract line 19 from line 18. If "0" or less	s, you do not qualify	for this credit	20		
21.	. Enter the lesser of line 20 or \$2,590 here and on Form 1, line 44 or Form 1-NR/PY, line 48			21		