Massachusetts Department of Revenue

Form 1 Massachusetts Resident Income Tax Return

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

TAXPAYER'S E-MAIL ADDRESS TAXPAYER'S PHONE

Fill out in black ink.
For a faster refund, file your return electronically at mass.gov/dor.
You must also complete and enclose Schedule HC.

TAXPAYER'S FIRST NAME M.L. LAST NAME TAXPAYER'S SOCIAL SECURITY NUMBER

SPouse'S FIRST NAME M.L. LAST NAME SPouse'S SOCIAL SECURITY NUMBER

MAILING ADDRESS (no. & street, apt/suite/postal box). If you have a foreign address, also complete line below. CITY/TOWN STATE ZIP

FOREIGN PROVINCE/STATE/COUNTY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

Fill in if (see instructions):

Original return
Amended return
Amended return due to federal change

State Election Campaign Fund (this contribution will not change your tax or reduce your refund)

$1 Taxpayer
$1 Spouse ........... Total

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula.

Taxpayer
Spouse

Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions

Taxpayer
Spouse

Fill in if under age 18. See instructions

Taxpayer
Spouse

Fill in if name or address has changed since 2018.

Taxpayer
Spouse

Fill in if noncustodial parent.

Taxpayer
Spouse

Fill in if filing Schedule TDS. See instructions

Taxpayer
Spouse

1 FILING STATUS. Fill in only.

Single
Married filing joint return (both must sign return)
You are a custodial parent who has released claim to exemption for child(ren)
Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)

2 EXEMPTIONS

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.

b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI

Total

× $1,000

2b

$1,000

0 0

c. Age 65 or over before 2020

You
Spouse

Total

× $700

2c

$700

0 0

d. Blindness

You
Spouse

Total

× $2,200

2d

$2,200

0 0

e. Medical/dental (from U.S. Schedule A, line 4)

2e

f. Adoption. See instructions

2f

0 0

g. TOTAL EXEMPTIONS. Add lines 2a through 2f. Enter here and on line 18

2g

0 0

Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding.
INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) .................................. 3

4 Taxable pensions and annuities. See instructions .......................................................... 4

5 a. Massachusetts bank interest Exemption amount: If married filing jointly, enter $200; otherwise enter $100.
   a. 0 0
   b. 0 0
      . a – b (not less than 0) = 5

6 a. Business income or loss. Enclose Schedule C ................................................... 6a
   b. Farming income or loss. Enclose U.S. Schedule F ............................................... 6b

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 7

8 a. Unemployment compensation. See instructions ....................................................... 8a
   b. Massachusetts state lottery winnings ............................................................... 8b

9 Other income from Schedule X, line 5. Enclose Schedule X; not less than 0 ................................... 9

10 TOTAL 5.05% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7 .............. 10

DEDUCTIONS

11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than $2,000 11a
   b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than $2,000 11b

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

13 Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2019, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).
   a. Not more than two ......................................................................................... 13

14 Rental deduction. Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.
   a. Total rent paid in 2019 ...................................................... 14

15 Other deductions from Schedule Y, line 19. Enclose Schedule Y ................................................... 15

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

17 5.05% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0 17

18 Total exemption amount (from line 2g) ...................................................... 18

19 5.05% 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 5.05% INCOME. Add lines 19 and 20 ............................................... 21
22 TAX ON 5.05% INCOME (from tax table). If line 21 is more than $24,000, multiply by .0505.
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. .................................................. 0 0 × .12 = 23

24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than 0. Enclose Schedule D.
If filing Schedule 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 and see instructions

25 Credit recapture amount. Enclose Schedule CRS. See instructions ........................................... 25

26 Additional tax on installment sales. See instructions ................................................................. 26

27 If you qualify for No Tax Status, fill in oval and enter 0 in 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 due to another state or jurisdiction (from worksheet). Not less than 0. Enclose Schedule OJC ............. 30

31 Other credits (from Schedule CMS) ....................................................................................... 31

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

33 Voluntary fund contributions
a. Endangered Wildlife Conservation ....................................................................................... 33a
b. Organ Transplant ................................................................................................................. 33b
c. Massachusetts Public Health HIV and Hepatitis Fund ....................................................... 33c
d. Massachusetts U.S. Olympic ................................................................................................ 33d
e. Massachusetts Military Family Relief ................................................................................... 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 (from worksheet) .............. 34

35 Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC.
a. You ................................................................................................................................. 0 0 b. Spouse ............................................................................................................................ 0 0 Total ................................................................................................................................. 0 0

36 AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions ................. 36

37 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 . . 37
MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

38 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 2G, 1099, S-1, PWH-WA or LOA) that show Massachusetts withholding. .............................................. 38

39 2018 overpayment applied to your 2019 estimated tax (from 2018 Form 1, line 48 or Form 1-NR/PY, line 52. Do not enter 2018 refund................................. 39

40 2019 Massachusetts estimated tax payments. Do not include line 39 amount .............................................................................. 40

41 Payments made with extension .................................................................. 41

42 AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions. .................. 42

43 EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return \( \times .30 = 43 \) Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in oval if you qualify for this exception. 

44 Senior Circuit Breaker Credit. Enclose Schedule CB ........................................ 44

45 Other refundable credits (from Schedule CMS) .................................................. 45

46 Excess Paid Family Leave withholding. .............................................................. 46

47 TOTAL. Add lines 38 through 46 .................................................................. 47

48 OVERPAYMENT. If line 37 is smaller than line 47, subtract line 37 from line 47. If line 37 is larger than line 47, go to line 51. If line 37 and line 47 are equal, enter 0 in line 50................................. 48

49 Amount of overpayment you want APPLIED to your 2020 ESTIMATED TAX ................................................................................. 49

50 THIS IS YOUR REFUND. Subtract line 49 from line 48. 

Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 ............................................. 50

Direct deposit of refund. See instructions. Type of account (select one): 

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

51 TAX DUE. Subtract line 47 from line 37. Pay in full online at mass.gov/masstaxconnect .......... 51

Or pay by mail. Make check payable to Commonwealth of Massachusetts. Write Social Security number(s) in memo section of check and be sure to sign check. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.

These amounts will affect your refund or tax due:

Interest 0 0 Penalty 0 0 M-2210 amount 0 0 Exception. Enclose Form M-2210.

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC.
FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.