



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.

2021

Massachusetts Department of Revenue Form 1

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

SPOUSE'S FIRST NAME M.I. 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):
Amended return **Other jurisdiction change** **Federal amendment**
Amended return due to IRS BBA Partnership Audit

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 has changed since 2020 Taxpayer Spouse

Fill in if noncustodial parent.

Fill in if filing the following schedule(s). See instructions: Schedule TDS Schedule FCI

Fill in if you received, sold, sent, exchanged, or otherwise acquired any financial interest in any virtual currency during 2020.

a Total federal income (from U.S. Form 1040, line 9) **0 0** **b** Total federal adjusted gross income (from U.S. Form 1040, line 11) **0 0**

1 Fill in one only.
 Single Head of household (see instructions)
 Married filing joint return You are a custodial parent who has released claim to exemption for child(ren)
 Married filing separate return

2

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 **0 0**

b. Number of dependents (**do not** include yourself or your spouse). **Enclose Schedule DI**Total × \$1,000 = 2b **0 0**

c. Age 65 or over before 2022 You SpouseTotal × \$ 700 = 2c **0 0**

d. Blindness You SpouseTotal × \$2,200 = 2d **0 0**

e. Medical/dental (from U.S. Schedule A, line 4)2e **0 0**

f. Adoption. See instructions2f **0 0**

g. **TOTAL EXEMPTIONS**. Add lines 2a through 2f. Enter here and on line 18.2g **0 0**

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



2021 FORM 1, PAGE 2

TAXPAYER'S FIRST NAME

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3	Wages, salaries, tips and other employee compensation (from all Forms W-2)	3	,	,	0	0
4	Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions.	4	,	,	0	0
5	a. 0 0 , , b. 0 0 a - b (not less than 0) = 5	5	,	,	0	0
6	a. Business/profession income or loss. Enclose Schedule C	6a			0	0
	b. Farming income or loss. Enclose U.S. Schedule F	6b			0	0
7	If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions . . .	7			0	0
8	a. Unemployment compensation. See instructions.	8a	,	,	0	0
	b. Massachusetts state lottery winnings.	8b	,	,	0	0
9	Other income from Schedule X, line 6. Enclose Schedule X; not less than 0	9	,	,	0	0
10	TOTAL 5.0% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7	10			0	0
11	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000	11a			0	0
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000.	11b			0	0
12	Reserved for future use. See line 45 for new Child under age 13, or disabled dependent/spouse credit.	12			0	0 0 0 0 0 0 0
13	Reserved for future use. See line 46 for new Dependent member(s) of household under age 12, or dependent(s)	13			0	0 0 0 0 0 0 0
	age 65 or over (not you or your spouse) as of December 31, 2021 credit					
14	Rental deduction. See instructions.					
	a. Enter the total qualified rent paid in 2021 in the box then divide by 2.	0 0		+ 2 = 14		0 0
15	Other deductions from Schedule Y, line 19. Enclose Schedule Y	15	,	,	0	0
16	TOTAL DEDUCTIONS. Add lines 11 through 15	16	,	,	0	0
17	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0.	17	,	,	0	0
18	Total exemption amount (from line 2g)	18			0	0
19	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than 0. If line 17 is less than line 18, see instructions.	19	,	,	0	0
20	INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than 0. Enclose Schedule B	20	,	,	0	0
21	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	21	,	,	0	0



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22 TAX ON 5.0% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .05. Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions22	,	,	0 0
23 12% INCOME (from Schedule B, line 39). Not less than 0. Enclose Schedule B.				
a. 0 0 .....	..... × .12 = 23	,	,	0 0
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	,	,	0 0
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	,	,	0 0
26 Additional tax on installment sales. See instructions	.....26	,	,	0 0
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	,	,	0 0
29 Limited Income Credit (from worksheet)	.....29	,	,	0 0
30 Income tax due to another state or jurisdiction (from worksheet). Not less than 0. Enclose Schedule OJC	.....30	,	,	0 0
31 Other credits (from Schedule CMS)	.....31	,	,	0 0
32 INCOME TAX AFTER CREDITS. Subtract total of lines 29 through 31 from line 28. Not less than 0	.....32	,	,	0 0
33 Voluntary fund contributions				
a. Endangered Wildlife Conservation	..... 33a			0 0
b. Organ Transplant	..... 33b			0 0
c. Massachusetts Public Health HIV and Hepatitis Fund	..... 33c			0 0
d. Massachusetts U.S. Olympic	..... 33d			0 0
e. Massachusetts Military Family Relief	..... 33e			0 0
f. Homeless Animal Prevention And Care	..... 33f			0 0
Total. Add lines 33a through 33f	.....33			0 0
34 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)	.....34			0 0
35 Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC.				
a. You 0 0				
b. Spouse 0 0				
Total	..... a + b = 35			0 0
36 Overpayment from original return. Not less than 0. See instructions	.....36	,	,	0 0
37 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 3637	,	,	0 0



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38 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 2G, 1099, 3K-1, SK-1, PWH-WA or LOA) that show Massachusetts withholding.38 , , **0 0**

39 2020 overpayment applied to your 2021 estimated tax (from 2020 Form 1, line 49 or Form 1-NR/PY, line 53).
Do not enter 2020 refund.39 , , **0 0**

40 2021 Massachusetts estimated tax payments. **Do not include line 39 amount**40 , , **0 0**

41 Payments made with extension41 , , **0 0**

42 Payments made with original return. **Not less than 0.** See instructions.42 , , **0 0**

43 EARNED INCOME CREDIT.
a. Number of qualifying children b. Amount from U.S. return **0 0** $43b \times .30 = 43$ **0 0**
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 CB44 **0 0**

45 Child under age 13, or disabled dependent/spouse credit (from worksheet)45 **0 0**

46 Dependent member(s) of household under age 12, or dependent(s)
age 65 or over (not you or your spouse) as of December 31, 2021 credit. a. Not more than two x \$180 =46 **0 0**

47 Other refundable credits (from Schedule CMS)47 , , **0 0**

48 Excess Paid Family Leave withholding. See instructions48 , , **0 0**

49 TOTAL. Add lines 38 through 4849 , , **0 0**

50 OVERPAYMENT. If line 37 is **smaller** than line 49, subtract line 37 from line 49. If line 37 is **larger** than line 49, go to line 53. If line 37 and line 49 are equal, enter 0 in line 52.50 , , **0 0**

51 Amount of overpayment you want **APPLIED to your 2022 ESTIMATED TAX.**51 , , **0 0**

52 THIS IS YOUR REFUND. Subtract line 51 from line 50.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.**52 **0 0**
Direct deposit of refund. See instructions. Type of account (select one):
(first two digits must be or) Checking Savings

53 TAX DUE. Subtract line 49 from line 37. **Pay in full online at mass.gov/masstaxconnect**53 , , **0 0**
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: Exception. **Enclose** Form M-2210.

Interest **0 0** Penalty **0 0** M-2210 amount **0 0**

PRINT PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S PHONE DATE

PAID PREPARER'S SIGNATURE PAID PREPARER'S EIN

Fill in if self-employed DOR may discuss this return with the preparer I do not want my preparer to file my return electronically