

PRINT IN BLACK INK



You can Telefile your Form 1; see instructions.

Ovals must be filled in completely. Example: [ ] For the year January 1–December 31, 1999 or other taxable year beginning [ ], 1999, ending [ ]

# Form 1 Massachusetts Resident Income Tax Return 1999

FIRST NAME [ ] M.I. [ ] LAST NAME [ ] 1. YOUR SOCIAL SECURITY NUMBER [ ]  
 SPOUSE'S FIRST NAME [ ] M.I. [ ] LAST NAME [ ] 2. SPOUSE'S SOCIAL SECURITY NUMBER [ ]  
 ADDRESS [ ] CITY/TOWN/POST OFFICE [ ] STATE [ ] ZIP + 4 [ ]  
 YOUR DAYTIME PHONE [ ] SPOUSE'S DAYTIME PHONE [ ]  
 If name/address has change since 1998, fill in oval:   
 If taxpayer(s) is deceased, fill in appropriate oval(s) (see instr.): 1.  2.

LINE 1 Mass. Clean Elections Fund (This contribution will not change your tax or reduce your refund.)  \$1 You  \$1 Spouse, if filing jointly . . . . . Total ▶ \$ [ ]

LINE 1 Filing Status: (Select one only)  Single  Married filing joint return  Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.)  
 Head of household (both must sign return)

LINE 2 Exemptions:  Fill in if noncustodial parent  Fill in if using whole-dollar method

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. . . . . a [ ]

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ [ ] × \$1,000 . . . . . b [ ]  
 Enter dependents' Social Security numbers. See instructions if born in 1999. \_\_\_\_\_

c. Age 65 or over before 2000:  You +  Spouse = ▶ [ ] × \$700 . . . . . c [ ]

d. Blindness:  You +  Spouse = ▶ [ ] × \$2,200 . . . . . d [ ]

e. Other: 1. Medical/Dental ▶ [ ] 2. Adoption ▶ [ ] 1 + 2 = e [ ]  
 (from U.S. Sch. A, line 4) (from worksheet)

f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 18 . . . . . ▶ 2f [ ]

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

LINE 4 Taxable pensions and annuities (see instructions) . . . . . ▶ 4 [ ]

LINE 5 Mass. bank interest: a. ▶ [ ] - b. exemption [ ] = 5 [ ]  
 Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result  
 Not less than "0."

LINE 6 Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 6 [ ]

LINE 7 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Mass. & U.S. Sch. E) . . . ▶ 7 [ ]

LINE 8 Unemployment compensation (from U.S. return or U.S. Telefile Tax Record) . . . . . ▶ 8 [ ]

LINE 9 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 6 (enclose Sch. X) ▶ 9 [ ]  
 Not less than "0."

LINE 10 TOTAL 5.95% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) . . . . . 10 [ ]  
 ▲ If showing a loss, mark over X in box at left

LINE 11 Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement. Not more than \$2,000 per person. a. You ▶ [ ] + b. Spouse ▶ [ ] a + b = 11 [ ]

LINE 12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) Enter provider's name(s) and ID number(s) . . . . . ▶ 12 [ ]

LINE 13 Dependent member of household under age 12 on 12/31/99 (only if not claiming line 12) . . . . . ▶ 13 [ ]  
 Enter one \$1,200 amount and the child's name \_\_\_\_\_

LINE 14 50% rental deduction (from worksheet in instr.). Landlord's name(s) . . . . . ▶ 14 [ ]  
 Not more than \$2,500, or \$1,250 if married filing separately.

LINE 15 Other deductions from Schedule Y, line 8 (enclose Schedule Y) . . . . . ▶ 15 [ ]

LINE 16 TOTAL DEDUCTIONS. Add lines 11 through 15 . . . . . ▶ 16 [ ]

LINE 17 5.95% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" . . . . . 17 [ ]

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Mass. withholding).



**17 5.95% INCOME AFTER DEDUCTIONS** (from other side). **Not less than "0."** ..... 17

**18 Exemption amount** (from line 2, item f) ..... 18

**19 a. 5.95% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0."** ..... 19a  
If line 17 is less than line 18, see instructions.

**b. INTEREST AND DIVIDEND INCOME** (from **Schedule B, line 26**) ..... ▶ 19b

**c. TOTAL 5.95% INCOME.** Add line 19a and line 19b ..... 19c

**20 TAX ON 5.95% INCOME** (from tax table). If line 19c is more than \$80,000, multiply by .0595 ..... 20

**21 12% INCOME** from Schedule B, line 27.  
**Not less than "0."** ..... a. ▶  × .12 = ..... 21

**22 TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 24). **Not less than "0."** ..... ▶ 22

If excess exemptions were used in calculating lines 19b, 21 or 22, fill in oval (see instr.) ▶

**23** If you qualify for No Tax Status, fill in oval and enter "0" on line 24 (see worksheet in instr.) ▶

**24 TOTAL TAX.** Add lines 20, 21 and 22 ..... 24

**25 Limited Income Credit** (from wksht. in instr.) ... ▶

**26 Other credits** from Sch. Z, line 3 (**encl. Sch. Z**) ▶  25 + 26 = 27

**28 TAX AFTER CREDITS.** Subtract line 27 from line 24. **Not less than "0."** ..... 28

**29 Voluntary Contributions:** Total of items a, b, c and d listed below ..... 29

▶  ▶  ▶  ▶

a. Organ Transplant Fund      b. Endangered Wildlife Cons.      c. Mass. AIDS Fund      d. Mass. U. S. Olympic Fund

**30 TAX AFTER CREDITS PLUS CONTRIBUTIONS.** Add line 28 and line 29 ..... 30

**31 Massachusetts income tax withheld** (**enclose** all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ... ▶ 31

**32 1998 overpayment** applied to your 1999 estimated tax (do not enter 1998 refund) ..... ▶ 32

**33 1999 Massachusetts estimated tax payments** (do not include amount in line 32) ..... ▶ 33

**34 Earned Income Credit.** Enter number of qualifying children. a. ▶  Enter amount from U.S. return ▶  × .10 = ..... 34

Enter Social Security number(s) of qualifying children. \_\_\_\_\_

**35 Payments made with extension** (**enclose** Form M-4868) ..... ▶ 35

**36 Capital gains tax credit carryover** from previous years (**see instructions; enclose Schedule CGT**) ▶ 36

**37 TOTAL TAX PAYMENTS.** Add lines 31 through 36 ..... 37

**38 Overpayment.** If line 30 is smaller than line 37, subtract line 30 from line 37 ..... ▶ 38

**39 Amount of overpayment** you want **applied to your 2000 estimated tax** ..... ▶ 39

**40 Refund Amount.** Subtract line 39 from line 38. **Mail to: Mass. DOR, PO Box 7000, Boston, MA 02204** ..... ▶ 40

**Direct Deposit of Refund.** See instructions. Type of account: ▶  Checking  Savings

▶  ▶

Routing Number (first two digits must be 01, 02, 21 or 22)      Account Number

**41 Tax Due.** If line 30 is larger than line 37, subtract line 37 from line 30. **Use Form PV** ..... ▶ 41

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. **Mail to: Mass. DOR, PO Box 7003, Boston, MA 02204.**

(Add to total in line 41, if applicable.) Interest  Penalty  M-2210 amt.  ▶  EX enclose Form M-2210

**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.**

<b>42</b>	Your signature	Date	▶ Paid preparer's signature	Preparer's SSN or PTIN	Date
	Spouse's signature (if filing jointly)	Date	Employer's Identification number	<input type="checkbox"/> Fill in if self-employed	