

PRINT IN BLACK INK



FOR PRIVACY ACT NOTICE, SEE PAGE 7.

Ovals must be filled in completely. Example: For the year January 1–December 31, 2001 or other taxable year beginning , 2001, ending

Form 1 Massachusetts Resident Income Tax Return 2001

Form fields for personal information: 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

If name/address has changed since 2000, 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 \$

1 Filing status: (select one only) Single Married filing joint return Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.) Head of household (both must sign return)

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.

b. Number of dependents. (Do not include yourself or your spouse.) Enter number x \$1,000

c. Age 65 or over before 2002: You + Spouse = x \$700

d. Blindness: You + Spouse = x \$2,200

e. Other: 1. Medical/Dental From U.S. Schedule A, line 4 2. Adoption See instructions 1 + 2 =

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

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

4 Taxable pensions and annuities (see instructions)

5 Mass. bank interest: a. - b. exemption =

Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result. If showing a loss, mark an X in box at left

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

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

8 Unemployment compensation (from U.S. return or U.S. Telefile Tax Record)

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

10 TOTAL 5.6% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7)

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 =

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

13 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/01, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12). Not more than two: a. x \$2,400 =

14 Rental deduction (rent paid in 2001): a. ÷ 2 = Not more than \$3,000 (\$1,500 if married filing separately)

15 Other deductions from Schedule Y, line 10 (enclose Schedule Y)

16 TOTAL DEDUCTIONS. Add lines 11 through 15

17 5.6% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"

18 Exemption amount (from line 2, item f)

19 5.6% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0" If line 17 is less than line 18, see instructions.

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



19 5.6% INCOME AFTER EXEMPTIONS (from other side). **Not less than "0"** 19

20 INTEREST AND DIVIDEND INCOME (from **Schedule B**, line 24). **Not less than "0"** ▶ 20

21 TOTAL TAXABLE 5.6% INCOME. Add line 19 and line 20 21

22 TAX ON 5.6% INCOME (from tax table). If line 21 is more than \$80,000, multiply by .056 22

23 12% INCOME from Schedule B, line 25.
Not less than "0" a. ▶ × .12 = 23

24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, page 4, line 21). **Not less than "0"** ▶ 24
 Be sure to enclose Schedule D, pages 1-4.
 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instr.) ▶

25 Credit recapture amount (enclose Schedule H-2; see instructions) (BC) (EOA) ▶ 25

26 If you qualify for No Tax Status, fill in oval and enter "0" on line 27 (see worksheet in instr.) ▶

27 TOTAL TAX. Add lines 22 through 25 27

28 Limited Income Credit (from wksht. in instr.) ... ▶

29 Other credits from Sch. Z, line 3 (encl. Sch. Z) ▶ 28 + 29 = 30

31 TAX AFTER CREDITS. Subtract line 30 from line 27. **Not less than "0"** 31

32 Voluntary contributions: Total of items a, b, c and d listed below 32
 ▶ ▶ ▶ ▶
 a. Organ Transplant Fund b. Endangered Wildlife Conserv. c. Massachusetts AIDS Fund d. Mass. U. S. Olympic Fund

33 TAX AFTER CREDITS PLUS CONTRIBUTIONS. Add lines 31 and 32 33

34 Massachusetts income tax withheld (**enclose** all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ... ▶ 34

35 2000 overpayment applied to your 2001 estimated tax (do not enter 2000 refund) ▶ 35

36 2001 Massachusetts estimated tax payments (do not include amount in line 35) ▶ 36

37 Earned Income Credit. Number of qualifying children. a. ▶ Amount from U.S. return ▶ × .15 = ▶ 37

38 Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 38

39 Payments made with extension (**enclose** Form M-4868) ▶ 39

40 TOTAL TAX PAYMENTS. Add lines 34 through 39 40

41 OVERPAYMENT. If line 33 is **smaller** than line 40, subtract line 33 from line 40. If line 33 is **larger** than line 40, go to line 44. ▶ 41

42 Amount of overpayment you want APPLIED to your 2002 ESTIMATED TAX ▶ 42

43 Subtract line 42 from line 41. THIS IS YOUR REFUND. Mail to: Mass. DOR, PO Box 7000, Boston, MA 02204 ▶ 43
Direct Deposit of Refund. See instructions. Type of account: ▶ Checking Savings
 ▶ ▶

44 Tax Due. If line 33 is **larger** than line 40, subtract line 40 from line 33. **Use Form PV** ▶ 44
 Routing number (first two digits must be 01-12 or 21-32) Account number

Pay in full. Write Social Security number(s) 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 Interest Penalty M-2210 amt. ▶ EX enclose Form M-2210
 line 44, if applicable.)

45 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 / /	Print paid preparer's name	Preparer's SSN or PTIN ▶
Spouse's signature (if filing jointly)	Date / /	Paid preparer's phone ()	Paid preparer's EIN ▶
May the Department of Revenue discuss this return with the preparer shown here? (see page 23) ▶ <input type="checkbox"/> Yes		▶ Paid preparer's signature	Date / / <input type="checkbox"/> Fill in if self-employed