YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return 2013

FIRST NAME | M.I. | LAST NAME | 1. YOUR SOCIAL SECURITY NUMBER E N T E R S S #

SPOUSE'S FIRST NAME | M.I. | LAST NAME | 2. SPOUSE'S SOCIAL SECURITY NUMBER E N T E R S S #

ADDRESS | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY | STATE | ZIP + 4

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) . . . . . ◯ $1 You ◯ $1 Spouse if filing jointly . . . . . Total ▶ $

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ▶ ◯ You ▶ ◯ Spouse

If **taxpayer(s) is deceased**, fill in appropriate oval(s) (see instructions) . . . . . ▶ ◯ Primary ◯ Spouse

Under age 18 (see instructions) . . . . . ▶ ◯ You ▶ ◯ Spouse

▶ ◯ Fill in if **name/address has changed** since 2012

▶ ◯ Fill in if noncustodial parent

▶ ◯ Fill in if filing Schedule TDS (see instructions)

1 FILING STATUS ▶ ◯ Single
(select one only) ◯ Married filing joint return (both must sign return)
◯ Married filing separate return (enter spouse's Social Security number in the appropriate space above)
◯ Head of household (see instructions) ▶ ◯ You are a custodial parent who has released claim to exemption for child(ren)

2 EXEMPTIONS **Whole-dollar method only**

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.) Enter number ▶ × $1,000 = 2b 0 0
You must enclose Schedule DI.

c. Age 65 or over before 2014: ◯ You ◯ Spouse Enter number ▶ × $ 700 = 2c 0 0

d. Blindness: ◯ You ◯ Spouse Enter number ▶ × $2,200 = 2d 0 0

e. 1. Medical/ Dental ▶ 0 0 (From U.S. Schedule A, line 4) 2. Adoption ▶ 0 0 (See instructions) 1 + 2 = 2e 0 0

f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 . . . . . ▶ 2f 0 0

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) . . . . . ▶ 3 0 0

4 Taxable pensions and annuities (see instructions) . . . . . ▶ 4 0 0

5 a. ▶ 0 0 (Massachusetts bank interest) – b. ▶ 0 0 (Exemption amount) . . . . . a – b = 5 0 0

Exemption: if married filing jointly, subtract $200 from line 5a; otherwise subtract $100 and enter result (not less than "0").

▼ If showing a loss, mark an X in box at left

6 Business/profession or farm income/loss (**enclose** Massachusetts Schedule C or U.S. Schedule F) . . . . . ▶ 6 0 0

7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/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 (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (**enclose** Schedule X; not less than "0") . . . . . ▶ 9 0 0

10 **TOTAL 5.25% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) 10 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 / / | 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 DOR discuss this return with the preparer? ▶ ◯ Yes ▶ Paid preparer's signature | Date / / | ◯ Fill in if self-employed

I do not want my preparer to file my return electronically ▶ ◯

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

DEDUCTIONS

11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) . . . . . ► 11a 0 0

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) . . . . . ► 11b 0 0

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) . . . . . ► 12 0 0

13 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2013, 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. ► × $3,600 = ... ► 13 0 0

14 Rental deduction. **Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.**

Total rent paid in 2013: a. ► 0 0 ÷ 2 = ... ► 14 0 0

15 Other deductions from Schedule Y, line 17 (**enclose** Schedule Y). . . . . ► 15 0 0

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15 . . . . . ► 16 0 0

17 **5.25% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17 0 0

18 Total exemption amount (from line 2, item f) 18 0 0

19 **5.25% 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 5.25% INCOME.** Add lines 19 and 20. . . . . 21 0 0

22 **TAX ON 5.25% INCOME** (from tax table). If line 21 is more than $24,000, multiply by .0525. **Note:** If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval. ► 22 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 Sched. 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 (see instructions) ►

25 Credit recapture amount (**enclose** Schedule H-2). See instructions.
► BC EOA LIH HR . . . . . ► 25 0 0

26 Additional tax on installment sale (see instructions) . . . . . ► 26 0 0

27 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 28 (from worksheet) ►

28 **TOTAL INCOME TAX.** Add lines 22 through 26 . . . . . 28 0 0

CREDITS

29 Limited Income Credit (from worksheet). . . . . ► 29 0 0

30 Other credits from Schedule Z, line 14 (**enclose** Schedule Z) . . . . . ► 30 0 0

31 **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 and 30 from line 28. **Not less than "0"** . . . 31 0 0

FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

32 Voluntary fund contributions:

a. Endangered Wildlife Conservation ► 32a 0 0

b. Organ Transplant ► 32b 0 0

c. Massachusetts AIDS ► 32c 0 0

d. Massachusetts U.S. Olympic ► 32d 0 0

e. Mass. Military Family Relief ► 32e 0 0

f. Homeless Animal Prevention And Care ► 32f 0 0

Total. Add lines 32a through 32f . . . 32 0 0

33 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) ► 33 0 0

34 Health Care penalty (from worksheet; be sure to **enclose** Schedule HC):

a. You ► 0 0 b. Spouse ► 0 0 a + b = . . . 34 0 0

35 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX** and **HC PENALTY.** Add lines 31–34 . . . 35 0 0

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ► 36 0 0

37 2012 overpayment applied to your 2013 estimated tax (from 2012 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2012 refund) ► 37 0 0

38 2013 Massachusetts estimated tax payments **(do not include amount in line 37)** ► 38 0 0

39 Payments made with extension ► 39 0 0

40 Earned Income Credit:

a. Number of qualifying children ► Amount from U.S. return ► 0 0 × .15 = ► 40 0 0

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ► 41 0 0

42 Other refundable credits from Schedule RF, line 4 (**enclose** Schedule RF) ► 42 0 0

43 **TOTAL.** Add lines 36 through 42 . . . 43 0 0

44 **OVERPAYMENT.** If line 35 is **smaller** than line 43, subtract line 35 from line 43. If line 35 is **larger** than line 43, go to line 47. If line 35 and line 43 are equal, enter "0" in line 46 ► 44 0 0

45 Amount of overpayment you want **APPLIED to your 2014 ESTIMATED TAX** ► 45 0 0

46 **THIS IS YOUR REFUND.** Subtract line 45 from line 44.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ► 46 REFUND 0 0

Direct Deposit of Refund. See instructions.

Type of account (you must select one): ► ◯ Checking ◯ Savings

► Routing number (first two digits must be 01–12 or 21–32)

► Account number

47 **TAX DUE.** Subtract line 43 from line 35. **Pay online at www.mass.gov/dor/payonline**, or use Form PV ► 47 0 0

Pay in full. Write **Social Security number(s)** on lower left corner of check and **be sure to sign check**.
Make payable to **Commonwealth of Massachusetts.** Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 47, if applicable:

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.