



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1 Massachusetts Resident Income Tax Return

2014

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/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 2013

Federal adjusted gross income (required information; from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4). If married filing separately, see instructions ▶ 00

1 FILING STATUS ▶ Single 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)
 (select one only) Fill in if noncustodial parent Fill in if filing Schedule TDS (see instructions)

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 00
 b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ × \$1,000 = 2b 00
 You must enclose Schedule DI.
 c. Age 65 or over before 2015: You Spouse Enter number ▶ × \$ 700 = 2c 00
 d. Blindness: You Spouse Enter number ▶ × \$2,200 = 2d 00
 e. 1. Medical/Dental ▶ 00 2. Adoption ▶ 00 1 + 2 = 2e 00
 From U.S. Schedule A, line 4 See instructions
 f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 ▶ 2f 00

INCOME
3 Wages, salaries, tips and other employee compensation (from all Forms W-2) ▶ 3 00
4 Taxable pensions and annuities (see instructions) ▶ 4 00
5 a. 00 - b. 00 a - b (not less than 0) = 5 00
 Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise, enter \$100 ▼ If showing a loss, mark an X in box at left
6 Business/profession or farm income/loss (enclose Massachusetts Sch. C or U.S. Sch. F) ▶ 6 00
7 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ▶ 7 00
8 a. Unemployment compensation. See instructions ▶ 8a 00
 b. Massachusetts state lottery winnings ▶ 8b 00
9 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 9 00
10 **TOTAL 5.2% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) 10 00

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).



SOCIAL SECURITY NUMBER

Input boxes for Social Security Number

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

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

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

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, 2014, 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 \$3,600 = ... 13

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

Total rent paid in 2014: a. [] 0 0 / 2 = ... 14

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

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

17 5.2% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" ... 17

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

19 5.2% 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 5.2% INCOME. Add lines 19 and 20. ... 21

22 TAX ON 5.2% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .052. 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

23 12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B): a. [] 0 0 x .12 = ... 23

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

25 Credit recapture amount (enclose Schedule H-2). See instructions. [] BC [] EOA [] LIH [] HR ... 25

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

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

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

CREDITS

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

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

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



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

32 Voluntary fund contributions:

a. Endangered Wildlife Conservation ▶ 32a 00

b. Organ Transplant ▶ 32b 00

c. Massachusetts AIDS ▶ 32c 00

d. Massachusetts U.S. Olympic ▶ 32d 00

e. Mass. Military Family Relief ▶ 32e 00

f. Homeless Animal Prevention And Care ▶ 32f 00

Total. Add lines 32a through 32f 32 00

33 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) ▶ 33 00

34 Health Care penalty. Not less than "0" (from worksheet; be sure to **enclose** Schedule HC):

a. ▶ 00 + b. ▶ 00 - c. ▶ 00 ... a + b - c = 34 00

You Spouse Federal healthcare penalty

35 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 31-34 ... 35 00

36 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ▶ 36 00

37 2013 overpayment applied to your 2014 estimated tax (from 2013 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2013 refund) ▶ 37 00

38 2014 Massachusetts estimated tax payments (**do not include amount in line 37**) ▶ 38 00

39 Payments made with extension ▶ 39 00

40 Earned Income Credit:

a. Number of qualifying children ▶ Amount from U.S. return ▶ 00 × .15 = ▶ 40 00

41 Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 41 00

42 Other refundable credits from Schedule RF, line 5 (**enclose** Schedule RF) ▶ 42 00

43 TOTAL. Add lines 36 through 42 43 00

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 00

45 Amount of overpayment you want APPLIED to your 2015 ESTIMATED TAX ▶ 45 00

46 THIS IS YOUR REFUND. Subtract line 45 from line 44.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ▶ 46 R E F U N D 00

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 00

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 ▶ 00 Penalty ▶ 00 M-2210 amount ▶ 00

▶ Exception. Enclose Form M-2210