



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 Massachusetts Resident Income Tax Return

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 2021.

a Total federal income IF A LOSS, MARK AN X IN BOX [] [] [] [] [] [] [] [] [] [] 0 0 (from U.S. Form 1040, line 9)

b Total federal adjusted gross income IF A LOSS, MARK AN X IN BOX [] [] [] [] [] [] [] [] [] [] 0 0 (from U.S. Form 1040, line 11)

1 FILING STATUS. Fill in one only.

Single Head of household (see instructions)
 Married filing joint return (both must sign return) You are a custodial parent who has released claim to exemption for child(ren)
 Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)

2 EXEMPTIONS

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 Spouse Total [] × \$ 700 = 2c [] [] [] [] [] [] 0 0

d. Blindness You Spouse Total [] × \$2,200 = 2d [] [] [] [] [] [] 0 0

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

f. Adoption. See instructions. 2f [] [] [] [] [] [] [] [] 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

Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding.



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for taxpayer name

Grid for social security number

INCOME

- 3 Wages, salaries, tips and other employee compensation (from all Forms W-2)3
4 Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions. 4

Grids for lines 3 and 4

Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.

- 5 a. [grid] 0 0 b. [grid] 0 0 a - b (not less than 0) = 5

Grid for line 5

- 6 a. Business/profession income or loss. Enclose Schedule C6a
b. Farming income or loss. Enclose U.S. Schedule F. 6b

Grids for lines 6a and 6b

- 7 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions . . . 7

Grid for line 7

- 8 a. Unemployment compensation. See instructions.8a
b. Massachusetts state lottery winnings.8b

Grids for lines 8a and 8b

- 9 Other income from Schedule X, line 6. Enclose Schedule X; not less than 09

Grid for line 9

- 10 TOTAL 5.0% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7 10

Grid for line 10

DEDUCTIONS

- 11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000 11a
b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000. 11b

Grids for lines 11a and 11b

- 12 Reserved for future use. See line 45 for new Child under age 13, or disabled dependent/spouse credit.12

Grid for line 12

- 13 Reserved for future use. See line 46 for new Dependent member(s) of household under age 12, or dependent(s) 13
age 65 or over (not you or your spouse) as of December 31, 2021 credit

Grid for line 13

- 14 Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.
a. Enter the total qualified rent paid in 2021 in the box then divide by 2. [grid] 0 0 + 2 = 14 [grid] 0 0

Grids for line 14a

- 15 Other deductions from Schedule Y, line 19. Enclose Schedule Y15

Grid for line 15

- 16 TOTAL DEDUCTIONS. Add lines 11 through 1516

Grid for line 16

- 17 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 017

Grid for line 17

- 18 Total exemption amount (from line 2g)18

Grid for line 18

- 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

Grid for line 19

- 20 INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than 0. Enclose Schedule B20

Grid for line 20

- 21 TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 2021

Grid for line 21



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for Taxpayer's First Name and M.I. Last Name

Grid for Taxpayer's Social Security Number

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 instructions .22

Grid for line 22 with 00 in the last two columns

23 12% INCOME (from Schedule B, line 39). Not less than 0. Enclose Schedule B.

a. 00 x .12 = 23

Grid for line 23 with 00 in the last two columns

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 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval and see instructions

Grid for line 24 with 00 in the last two columns

25 Credit recapture amount. Enclose Schedule CRS. See instructions .25

Grid for line 25 with 00 in the last two columns

26 Additional tax on installment sales. See instructions .26

Grid for line 26 with 00 in the last two columns

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

Grid for line 27 with 00 in the last two columns

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

CREDITS

29 Limited Income Credit (from worksheet) .29

Grid for line 29 with 00 in the last two columns

30 Income tax due to another state or jurisdiction (from worksheet). Not less than 0. Enclose Schedule OJC .30

Grid for line 30 with 00 in the last two columns

31 Other credits (from Schedule CMS) .31

Grid for line 31 with 00 in the last two columns

32 INCOME TAX AFTER CREDITS. Subtract total of lines 29 through 31 from line 28. Not less than 0 .32

Grid for line 32 with 00 in the last two columns

33 Voluntary fund contributions

a. Endangered Wildlife Conservation 33a

Grid for line 33a with 00 in the last two columns

b. Organ Transplant 33b

Grid for line 33b with 00 in the last two columns

c. Massachusetts Public Health HIV and Hepatitis Fund 33c

Grid for line 33c with 00 in the last two columns

d. Massachusetts U.S. Olympic 33d

Grid for line 33d with 00 in the last two columns

e. Massachusetts Military Family Relief 33e

Grid for line 33e with 00 in the last two columns

f. Homeless Animal Prevention And Care 33f

Grid for line 33f with 00 in the last two columns

Total. Add lines 33a through 33f 33

Grid for line 33 with 00 in the last two columns

34 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) 34

Grid for line 34 with 00 in the last two columns

35 Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC.

a. You 00 b. Spouse 00 Total a + b = 35

Grid for line 35 with 00 in the last two columns

36 AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions .36

Grid for line 36 with 00 in the last two columns

37 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 37

Grid for line 37 with 00 in the last two columns



TAXPAYER'S FIRST NAME M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

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

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

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

41 Payments made with extension .41

42 AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions. .42

43 EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return 43b x .30 = 43 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 CB .44

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

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

47 Other refundable credits (from Schedule CMS) .47

48 Excess Paid Family Leave withholding. See instructions .48

49 TOTAL. Add lines 38 through 48 .49

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

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

52 THIS IS YOUR REFUND. Subtract line 51 from line 50. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. .52

Direct deposit of refund. See instructions. Type of account (select one): Checking Savings Routing number (first two digits must be 01 to 12 or 21 to 32) Account number

53 TAX DUE. Subtract line 49 from line 37. Pay in full online at mass.gov/masstaxconnect .53

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: Interest Penalty M-2210 amount Exception. Enclose Form M-2210.

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

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE). FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.