



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.

2023

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/COUNTRY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

Fill in if (see instructions): Amended return Other jurisdiction change (enter date of change) M M D D Y Y Y Y

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. See instructions. Taxpayer Spouse

Fill in if noncustodial parent. Taxpayer Spouse

Fill in if filing the following schedule(s). See instructions: Schedule TDS Schedule FCI

Fill in if at any time during 2023 you received (as a reward, award, or payment for property or services) or sold, exchanged, gifted, or otherwise disposed of a digital asset (or a financial interest in a digital asset). See instructions.

a Total federal income (from U.S. Form 1040, line 9) b Total federal adjusted gross income (from U.S. Form 1040, line 11)

1 FILING STATUS. Fill in one only.

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

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

b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI Total x \$1,000 = 2b

c. Age 65 or over before 2024 You Spouse Total x \$ 700 = 2c

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

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

f. Adoption. See instructions 2f

g. TOTAL EXEMPTIONS. Add lines 2a through 2f. Enter here and on line 18. 2g

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.



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INCOME

- 3 Wages, salaries, tips and other employee compensation (from all Forms W-2)
4 Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions.
Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.
5 a. b. a - b (not less than 0) = 5
6 a. Business/profession income or loss. Enclose Schedule C
b. Farming income or loss. Enclose U.S. Schedule F
7 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions
8 a. Unemployment compensation. See instructions.
b. Massachusetts state lottery winnings.
9 Other income from Schedule X, line 7. Enclose Schedule X; not less than 0
10 TOTAL 5.0% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7

DEDUCTIONS

- 11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000
b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000.
12 Reserved for future use.
13 Reserved for future use.
14 Rental deduction. See instructions.
a. Enter the total qualified rent paid in 2023 in the box then divide by 2.
15 Other deductions from Schedule Y, line 19. Enclose Schedule Y
16 TOTAL DEDUCTIONS. Add lines 11 through 15
17 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0
18 Total exemption amount (from line 2g).
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
20 INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than 0. Enclose Schedule B
21 TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20
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
23 INCOME FROM SCHEDULE B (see instructions). Not less than 0. Enclose Schedule B.
a. 8.5% income
b. 12% income
TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 23a and 23b.



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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

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

26 Additional tax on installment sales. See instructions 26

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

28 TOTAL TAX

a. Income tax. Add lines 22 through 26 28a

b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 28b

Total tax. Add lines 28a and 28b 28

CREDITS

29 Limited Income Credit (from worksheet) 29

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

31 Other credits (from Schedule CMS) 31

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

33 Voluntary fund contributions

a. Endangered Wildlife Conservation 33a

b. Organ Transplant 33b

c. Massachusetts Public Health HIV and Hepatitis Fund 33c

d. Massachusetts U.S. Olympic 33d

e. Massachusetts Military Family Relief 33e

f. Homeless Animal Prevention And Care 33f

Total. Add lines 33a through 33f 33

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

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

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

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

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

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

38 a. Massachusetts income tax withheld from Form(s) W-2 38a

b. Massachusetts income tax withheld from Form(s) 1099 38b

c. Massachusetts income tax withheld from other forms. See instructions 38c

Total. Add lines 38a through 38c 38



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39 2022 overpayment applied to your 2023 estimated tax (from 2022 Form 1, line 51 or Form 1-NR/PY, line 55.) Do not enter 2022 refund .39

00

40 2023 Massachusetts estimated tax payments. Do not include line 39 amount .40

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41 Payments made with extension .41

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

00

43 EARNED INCOME CREDIT.

a. Number of qualifying children b. Amount from U.S. return (See instructions) 43b x = 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

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45 Reserved for future use .45

000000

46 Child and Family Tax Credit. Enter number of dependents: a. x (See instructions) = .46

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47 Other refundable credits (from Schedule CMS) .47

00

48 TOTAL REFUNDABLE CREDITS. Add lines 43 through 47. .48

00

49 Excess Paid Family Leave withholding. See instructions .49

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50 TOTAL. Add lines 38 through 42 and lines 48 and 49 .50

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51 OVERPAYMENT. If line 37 is smaller than line 50, subtract line 37 from line 50. If line 37 is larger than line 50, go to line 54. If line 37 and line 50 are equal, enter 0 in line 53. .51

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52 Amount of overpayment you want APPLIED to your 2024 ESTIMATED TAX .52

00

53 THIS IS YOUR REFUND. Subtract line 52 from line 51.

Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. .53

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

00

54 TAX DUE. Subtract line 50 from line 37. Pay in full online at mass.gov/masstaxconnect .54

00

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:

Exception. Enclose Form M-2210.

Interest Penalty M-2210 amount

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.