2005 Massachusetts Telefile Booklet

Why bother with a paper return? With a short phone call, your refund will be in your hands, on average, in four days.

Full-Year Residents Only

Refund in 4 days

Telefile opens January 17, 2006.

Telefile by calling 617-660-2005 or 413-827-7100.

You may call the above numbers to determine if you are eligible to Telefile.

For information about the status of your refund or recent tax law changes that may affect your tax return, visit DOR's website at www.mass.gov/dor, or call (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089.

YOU CAN TELEFILE:

- ✔ If you received income reported on Forms W-2, W-2G, 1099-DIV, 1099-G, 1099-INT, or 1099-R;
- ✔ If you moved or your filing status has changed (only from single to head of household or from head of household to single);
- ✔ If you received unemployment compensation and/or Massachusetts bank interest, pension, annuity, winnings and/or fee income;
- ✔ If you have dependent member(s) of your household under age 12 or dependents age 65 or over (not you or your spouse) as of 12/31/05, or disabled dependent(s); or
- ✔ If you have purchases subject to Massachusetts use tax (see back page of Telefile booklet).

YOU CANNOT TELEFILE:

- ✔ If you are married filing separately or if your filing status has changed as a result of marriage, separation or divorce;
- ✔ If you need to claim deductions from Schedule Y other than the home heating fuel deduction or student loan interest deduction; or
- ✔ If you are filing Massachusetts Schedule(s) C, CB, D, E or Z.

Prepare for your Telefile call by completing this worksheet. Retain for your records. This worksheet will not be processed if mailed.

Telefile Worksheet 2005

1 Filing status: Single ☐ Married filing jointly ☐ Head of household ☐ Social Security number _____

Do you want to contribute to the State Election Campaign Fund? If yes, $1 You ☐ $1 Spouse ☐ (if filing jointly) This contribution will not change your tax or reduce your refund.

2 Number of dependents (do not include yourself or your spouse) ☐

Social Security number(s) of dependent(s) (up to nine dependents allowed):

_____ _____ _____ _____

Are you a noncustodial parent? Yes ☐ No ☐

Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/05, or disabled dependent(s). Not more than two ☐.

Income

3 Total number of Forms W-2 for you ☐ for your spouse ☐

Note: You will be asked to enter the information from each Form W-2 separately. Refer to the box number on your Form(s) W-2. Telefile will calculate the amount for items 4 and 5 below. Enter the information in the shaded boxes provided.

4 Total wages . . . . . 4 $

5 Total withholding. . . . . 5 $

6 **Total Massachusetts bank interest** (from all Massachusetts Forms 1099-INT). If none, enter "0" . . . . . 6 $

7 **Unemployment compensation** (from 1040EZ, line 3; 1040A, line 13; or 1040, line 19) . . . . . 7 $

a. Total Massachusetts withholding for unemployment compensation (from Form 1099-G) . . . . . 7a $

8 **Winnings and fees.** Enter total of all winnings and fees . . . . . 8 $

a. Total Mass. withholding for winnings and fees (from box 14 of Form W-2G or box 16 of Form 1099-MISC) . . . . . 8a $

9 **Taxable pensions and annuities** (from U.S. 1040A, line 12b; or 1040, line 16b). Enter total in line 9c. If any of these distributions include previously-taxed contributions, make the necessary adjustment by completing lines 9a, 9b and 9c:

a. Total pensions and annuities (from U.S. 1040A, line 12a; or 1040, line 16a). . . . 9a $ _____

b. Contributions previously taxed by Massachusetts included in line 9a . . . . . 9b $ _____

c. Taxable pensions and annuities. Subtract item b from item a and enter result. . . . . 9c $

d. Total Massachusetts withholding for pensions and annuities (from box 10 of all Forms 1099-R). . . . . 9d $

Do not include in line 9c any contributory pensions from the U.S. government, the Commonwealth of Massachusetts or its political subdivisions, or any noncontributory pensions or survivorship benefits from the U.S. uniformed services (Army, Navy, Marine Corps, Air Force, Coast Guard, commissioned corps of the Public Health Services and National Oceanic and Atmospheric Administration).

10 **Non-Massachusetts bank interest and dividend income.** If the only interest you received was from Mass. banks and you have no dividend income, do not complete this section. If you need to make adjustments or exclude amounts other than Mass. bank interest, you cannot Telefile.

a. Total interest income (from U.S. 1040EZ, line 2; or 1040A or 1040, lines 8a and 8b) . . . . . 10a $

b. Total dividend income (from U.S. Schedule 1, Part II, line 6; or U.S. Schedule B, Part II, line 6; or if U.S. Schedule B not filed, from 1040A or 1040, line 9a) . . . . . 10b $

Deductions

11 **Total amount of rent** you paid for your principal residence in 2005. If none, enter "0" . . . . . 11 $

12 a. **Home heating fuel deduction.** Not to exceed $800. See back cover for more information on how to claim this deduction . . . . . 12a $

b. **Student loan interest deduction** (from U.S. 1040A, line 18 or 1040, line 33). . . . . 12b $

Credits

13 **Estimated tax payments.** If you made estimated tax payments in 2005, enter amount here . . . . . 13 $

If you are claiming a 2004 overpayment applied to your 2005 estimated taxes, you cannot Telefile.

14 **Earned Income Credit (EIC).** Number of qualifying children ☐. Enter EIC amount from U.S. return . . . . . 14 $

Social Security number(s) of qualifying children _____ _____

Use Tax

15 **Purchases** subject to Massachusetts use tax. See back page of Telefile worksheet. . . . . 15 $

Voluntary Contributions

16 Endangered Wildlife Conservation . . 16 $

17 Organ Transplant Fund. . . . . 17 $

18 Massachusetts AIDS Fund. . . . . 18 $

19 Massachusetts U.S. Olympic Fund. . 19 $

20 Military Family Relief Fund . . . . . 20 $

Calculations. Telefile will calculate the following amounts. Enter these amounts in the boxes provided.

21 **Total tax for 2005** . . . . . 21 $

22 **Amount of your refund** . . . . . 22 $

23 **Amount of tax due** . . . . . 23 $

Direct Deposit/Electronic Funds Withdrawal

If line 22 shows a refund, you may request Direct Deposit. If line 23 shows a tax due, you may pay online through Web Services for Income or by using Electronic Funds Withdrawl (EFW). See back page of Telefile worksheet for more information. Check type of account: Checking ☐ Savings ☐

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

If paying by EFW, enter the date you want amount you owe to be withdrawn from your account (no later than April 18, 2006) _____

You may also pay by credit or check card. Enter authorization approval number _____

Sign Your Return

"Sign" your return. You must authenticate the filing of your return (your spouse must be present if filing jointly). When your return is completed, the Telefile system will assign you a confirmation number. Do not hang up until you receive this number; it is your proof of filing.

Confirmation number _____ Date you Telefiled _____

You are now ready to Telefile. Call (617) 660-2005 or (413) 827-7100.

DETACH HERE

Telefile Payment Voucher 2005

Massachusetts Department of Revenue

First name | M.I. | Last name | Social Security number

Spouse's first name | M.I. | Last name | Spouse's Social Security number

DETACH HERE

STAPLE CHECK HERE

Street address | Amount enclosed

City/Town | State | Zip | Check here if name/address changed since 2004 ☐

Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204-7062.
Make checks payable to Commonwealth of Massachusetts. Write your Social Security number on your check or money order.

Massachusetts
Department of
Revenue
PO Box 7011
Boston, MA 02204

PRSRT STD
U.S. POSTAGE
PAID
COMMONWEALTH OF
MASSACHUSETTS

Before You Call

Find your four-digit Personal Identification Number (PIN) next to your name and address on the back of the booklet. If you received a preaddressed Form 1 booklet in the mail, you may use the PIN located on the back cover. **Note:** Your PIN should be retained. You will need it to use DOR's Web-based and/or Interactive Voice Response (IVR) applications.

If you did not receive this booklet in the mail, you will need your requested refund or tax due amount from your 2004 Massachusetts tax return to begin Telefile. If you received a refund, the amount can be found on your 2004 Form 1, line 44; Form 1-NR/PY, line 49; or Telefile Worksheet, line 21. If you owed tax, the amount can be found on your 2004 Form 1, line 45; Form 1-NR/PY, line 50; or Telefile Worksheet, line 22.

Massachusetts Use Tax

Keep with your Telefile records a list of your purchases in 2005 that are subject to the Massachusetts use tax. These include, but are not limited to, purchases made out-of-state, on the Internet or from a catalog, where no Massachusetts sales tax was paid. Add the sales prices of the purchases and enter the total on line 15 of the Telefile worksheet. **Note:** If you need to take a credit for sales or use tax paid to another state, or you are choosing to self-assess a "safe-harbor" amount of use tax you cannot Telefile; see Form 1. For more information about use tax, visit DOR's website at www.mass.gov/dor.

Home Heating Fuel Deduction

Recent legislation provides a deduction for expenses incurred for home heating oil, natural gas or propane purchased between November 1, 2005 and March 31, 2006. The amount of the deduction is the actual amount paid for home heating oil, natural gas or propane or $800 -- whichever is smaller. The deduction is available to single taxpayers with adjusted gross income of $50,000 or less and to joint filers and heads of household with adjusted gross income of $75,000 or less. Special rules apply for renters and owners of condominiums and cooperative dwellings. See TIR 05-18, available at www.mass.gov/dor, for more information.

Electronic Funds Withdrawal or Credit/Check Card Payment

Telefile allows taxpayers who have a balance due to pay by Electronic Funds Withdrawal (EFW) or by credit or check card. To use EFW, you will be required to provide DOR with your bank account information and authorize DOR to make an electronic withdrawal from your account. The EFW can be processed at the time of your call, or you can defer payment to a later date, but not later than April 18, 2006. To use your Mastercard, Visa, Discover or Novus brand card you will be required to enter your account number and the four-digit expiration date (month and year) after authenticating your return. Have your bank or credit card information readily available when you call. **Note:** The above payment methods are only available during the call in which you file your return.

Online Payment Option Available

If you have a balance due, payment can also be made through Web Services for Income at www.mass.gov/dor. If you need to mail a payment, complete the Telefile Payment Voucher on the previous page. If you do not make full payment of the tax due on or before April 18, 2006, you will be sent a Notice of Assessment (NOA). This notice will show your tax due, plus any interest and penalty assessments for late payment.

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