Telefile Eligibility Questionnaire

If you answer **YES** to **ANY** of the following questions, you are **NOT ELIGIBLE** to Telefile.

Yes	No	
☐	☐	Are you married filing a separate return?
☐	☐	Has your filing status changed as a result of marriage, separation or divorce?
☐	☐	Do you have self-employment income as reported on Schedule C?
☐	☐	Do you have capital gain income as reported on Schedule D?
☐	☐	Do you have rental, royalty, REMIC, partnership, S corporation, grantor-type trusts and/or non-Massachusetts estates and trusts income, as reported on Schedule E?
☐	☐	Are you claiming any deductions other than the student loan interest deduction or commuter deduction?
☐	☐	Are you claiming any credits including a 2006 overpayment applied to your 2007 estimated taxes other than 2007 estimated tax payments and the Earned Income Credit?
☐	☐	Are you claiming the Circuit Breaker Credit?

Single or Head of Household

If you are filing as single or head of household and answered **NO** to **ALL** of the questions above, you **ARE ELIGIBLE** to Telefile and may proceed directly to the Telefile Worksheet. Telefile opens 9 a.m. on January 14, 2008.

Married Filing Jointly

If you are married filing jointly and answered **NO** to **ALL** of the questions above, answer the questions below (see the Schedule HC instructions included in this booklet) to determine if you are eligible to Telefile.

Yes	No	
☐	☐	Were **BOTH** you and your spouse enrolled in a health insurance plan as of December 31, 2007? If you were enrolled in a Young Adult Plan or Commonwealth Care with coverage effective as of January 1, 2008, or if you applied for MassHealth in December 2007, answer Yes. **Note:** The Department of Revenue will verify whether you were ultimately found eligible for MassHealth. If you were found ineligible for MassHealth, your return will be adjusted without the benefit of your personal exemption and you will be billed accordingly.
☐	☐	Have **BOTH** you and your spouse obtained a Certificate of Exemption for the 2007 tax year issued by the Commonwealth Health Insurance Connector Authority?
☐	☐	Are **BOTH** you and your spouse claiming a "religious exemption" based on your sincerely-held religious beliefs?

If you answered **YES** to **ANY** of the questions above, you **ARE ELIGIBLE** to Telefile and may proceed to the Telefile Worksheet. Telefile opens 9 a.m. on January 14, 2008.

If you answered **NO** to **ALL** of the questions above, you are **NOT ELIGIBLE** to Telefile.

If you are **not eligible** to Telefile

DOR encourages you to file using DOR-approved commercial software products or to e-file using a professional tax preparer. For information about these filing methods, visit DOR's website at www.mass.gov/dor. You may also complete the Form 1 income tax return included in this booklet.

Telefile Worksheet 2007 Retain for your records. This worksheet will not be processed if mailed.

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.

Check if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle: You ☐ Spouse ☐

Health Care Information

Note: Be sure to read the Schedule HC instructions included in this booklet before completing this section.

a Were you (and your spouse, if married filing a joint return) enrolled in a health insurance plan as of December 31, 2007? . . . . . Yes ☐ No ☐
If you answered Yes, proceed to item b. If you answered No, proceed to item d. If you were enrolled in a Young Adult Plan with coverage effective as of January 1, 2008, answer Yes and complete item b. If you were enrolled in Commonwealth Care with coverage effective as of January 1, 2008, answer Yes and complete item c. If you applied for MassHealth in December 2007, answer Yes and complete item c.

b If you have private health insurance, complete the following section. If you were enrolled in a government-subsidized health plan, proceed to item c.

Your health insurance:

Did you receive Form MA 1099-HC from your insurance provider? . . . . . Yes ☐ No ☐
If Yes, complete the information below. If No, you will need to state the name of your insurance carrier during the Telefile phone call.

Federal Identification number (from Form MA 1099-HC, item 2) _____

Subscriber number (from Form MA 1099-HC, item 6) _____

Spouse's health insurance:

Did you receive Form MA 1099-HC from your insurance provider? . . . . . Yes ☐ No ☐
If Yes, complete the information below. If No, you will need to state the name of your insurance carrier during the Telefile phone call.

Federal Identification number (from Form MA 1099-HC, item 2) _____

Subscriber number (from Form MA 1099-HC) _____

c If you (and your spouse, if married filing a joint return) were enrolled in a government-subsidized health plan, please check the appropriate box:
You: Commonwealth Care ☐ MassHealth ☐ Medicare ☐ Veteran's Administration Program Enrollment ☐ Other (see instructions) ☐
Spouse: Commonwealth Care ☐ MassHealth ☐ Medicare ☐ Veteran's Administration Program Enrollment ☐ Other (see instructions) ☐

STOP. If you have completed items b or c, proceed to line 2 of the Telefile Worksheet.

Health Care Religious Exemption and Certificate of Exemption

d Are you (and your spouse, if married filing a joint return) claiming an exemption from the requirement to purchase health insurance based on your sincerely-held religious beliefs? (See Schedule HC instructions.) . . . . . Yes ☐ No ☐

If you answered Yes, did you (and your spouse, if married filing a joint return) receive medical health care during tax year 2007? . . Yes ☐ No ☐

e If you (and your spouse, if married filing a joint return) obtained a Certificate of Exemption for tax year 2007 from the Commonwealth Health Insurance Connector Authority, enter the certificate number(s) (see Schedule HC instructions):

You _____ Spouse _____

Health Care Affordability Guidelines (only if filing as Single or Head of Household)

f Did your employer offer affordable health insurance, as determined by completing the Schedule HC Worksheet for Line 6a in the instructions?
. . . . . Yes ☐ No ☐

g Are you eligible for government-subsidized health insurance, as determined by completing the Schedule HC Worksheet for Line 6b in the instructions? . . . . . Yes ☐ No ☐

h Are you able to afford private health insurance, as determined by completing the Schedule HC Worksheet for Line 6c in the instructions?
. . . . . Yes ☐ No ☐

i Are you claiming a hardship appeal? (See Schedule HC-A, included in this booklet.) . . . . . Yes ☐ No ☐

Appeal item (from Schedule HC-A) _____

Dependents

2 Number of dependents (do not include yourself or your spouse) ☐ Are you a noncustodial parent? Yes ☐ No ☐

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

_____ _____ _____ _____

Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/07, 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 2007. If none, enter "0" . . . . . 11 $

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

b. **Commuter deduction.** Enter total amount of qualified commuting expenses for you and your spouse. Telefile will calculate the amount of the commuter deduction for you. See back cover for more information

You $

Spouse $

Credits

13 **Estimated tax payments.** If you made estimated tax payments in 2007, enter amount here. . . . . 13 $

If you are claiming a 2006 overpayment applied to your 2007 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. . . . . 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 2007** . . . . . 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 15, 2008) _____

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. Telefile opens 9 a.m. on January 14, 2008. Call (617) 660-2007 or (413) 827-7100.