



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.

2020

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), CITY/TOWN, STATE, ZIP

FOREIGN PROVINCE/STATE/COUNTY, FOREIGN COUNTRY (OR COUNTRY CODE), FOREIGN POSTAL CODE

Fill in if (see instructions): Original return, Amended return, Amended return due to federal change

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 2019

Fill in if noncustodial parent

Fill in if filing Schedule TDS. See instructions.

a Total federal income (from U.S. Form 1040, line 9) a

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

- 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
b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI
c. Age 65 or over before 2021
d. Blindness
e. Medical/dental (from U.S. Schedule A, line 4)
f. Adoption. See instructions
g. TOTAL EXEMPTIONS. Add lines 2a through 2f. Enter here and on line 18.

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

Input boxes for name and address

Input boxes for social security number

INCOME

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) . . . . .3

00

4 Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions. . . . . 4

00

Massachusetts bank interest

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

5 a. 00 b. 00 . . . . . a - b (not less than 0) = 5

00

6 a. Business/profession income or loss. Enclose Schedule C . . . . .6a

00

b. Farming income or loss. Enclose U.S. Schedule F . . . . . 6b

00

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

00

8 a. Unemployment compensation. See instructions. . . . .8a

00

b. Massachusetts state lottery winnings. . . . .8b

00

9 Other income from Schedule X, line 5. Enclose Schedule X; not less than 0 . . . . .9

00

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

00

DEDUCTIONS

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

00

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

00

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

00

13 Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2020, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).

a. Enter the number of qualifying dependents, but not more than two, in the box and then multiply by \$3,600  × \$3,600 = 13

00

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 2020 in the box then divide by 2. . . . .  ÷ 2 = 14

00

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

00

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

00

17 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0 . . . . .17

00

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

00

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

00

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

00

21 TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 . . . . .21

00



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Input fields for name and M.I.

Input fields for 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

Input fields for line 22

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

a. [00] x .12 = 23

Input fields for line 23

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

Input fields for line 24

25 Credit recapture amount. Enclose Schedule CRS. See instructions

Input fields for line 25

26 Additional tax on installment sales. See instructions

Input fields for line 26

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

Input fields for line 27

28 TOTAL INCOME TAX. Add lines 22 through 26

Input fields for line 28

CREDITS

29 Limited Income Credit (from worksheet)

Input fields for line 29

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

Input fields for line 30

31 Other credits (from Schedule CMS)

Input fields for line 31

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

Input fields for line 32

33 Voluntary fund contributions

a. Endangered Wildlife Conservation 33a

Input fields for 33a

b. Organ Transplant 33b

Input fields for 33b

c. Massachusetts Public Health HIV and Hepatitis Fund 33c

Input fields for 33c

d. Massachusetts U.S. Olympic 33d

Input fields for 33d

e. Massachusetts Military Family Relief 33e

Input fields for 33e

f. Homeless Animal Prevention And Care 33f

Input fields for 33f

Total. Add lines 33a through 33f 33

Input fields for total 33

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

Input fields for line 34

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

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

Input fields for line 35

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

Input fields for line 36

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

Input fields for line 37



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 2019 overpayment applied to your 2020 estimated tax (from 2019 Form 1, line 49 or Form 1-NR/PY, line 53). Do not enter 2019 refund. . . . .39

40 2020 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 Other refundable credits (from Schedule CMS) . . . . .45

46 Excess Paid Family Leave withholding. See instructions . . . . .46

47 TOTAL. Add lines 38 through 46 . . . . .47

48 OVERPAYMENT. If line 37 is smaller than line 47, subtract line 37 from line 47. If line 37 is larger than line 47, go to line 51. If line 37 and line 47 are equal, enter 0 in line 50. . . . .48

49 Amount of overpayment you want APPLIED to your 2021 ESTIMATED TAX. . . . .49

50 THIS IS YOUR REFUND. Subtract line 49 from line 48. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. . . . .50

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

51 TAX DUE. Subtract line 47 from line 37. Pay in full online at mass.gov/masstaxconnect . . . . .51 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. FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.