# 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 if name has changed since 2020

Taxpayer

Spouse

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

Fill in if under age 18. See instructions

Taxpayer

Spouse

Fill in if you received, sold, sent, exchanged, or otherwise acquired any financial interest in any virtual currency during 2020.

Total $ __________

1 **FILING STATUS.** Fill in one only.

- Single
- Married filing joint return (both must sign return)
- Married filing separate return (must 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)

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 $ __________

$1,000 = 2b

$1,000 = 2b

You

Spouse

Total

$700 = 2c

Blindness

You

Spouse

Total

$2,200 = 2d

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

Total

$ __________

Adoption. See instructions

Total

$ __________

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.
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

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

5 a. ........................................................................................................... 0 

5 b. ........................................................................................................... 0 

5 a – b (not less than 0) = 5

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

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

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

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

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

9 Other income from Schedule X, line 6. Enclose Schedule X; not less than 0 ................................. 9

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

DEDUCTIONS

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

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

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

13 Reserved for future use. See line 46 for new Dependent member(s) of household under age 12, or dependent(s) ........... 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 .......................... 14

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

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

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

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

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

21 TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20 .............................................................. 21
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 12% INCOME (from Schedule B, line 39). Not less than 0. Enclose Schedule B. 

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. 

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

26 Additional tax on installment sales. See instructions. 

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

28 TOTAL INCOME TAX. Add lines 22 through 26. 

CREDITS 

29 Limited Income Credit (from worksheet). 

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

31 Other credits (from Schedule CMS). 

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

33 Voluntary fund contributions 
   b. Organ Transplant. 
   c. Massachusetts Public Health HIV and Hepatitis Fund. 
   d. Massachusetts U.S. Olympic. 
   e. Massachusetts Military Family Relief. 
   f. Homeless Animal Prevention And Care. 
   Total. Add lines 33a through 33f. 

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

35 Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC. 
   a. You 
   b. Spouse 
   Total. Add lines 35a through 35b. 

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

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

### Massachusetts Withholding, Payments and Refundable Credits

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>2021 Massachusetts estimated tax payments. Do not include line 39 amount.</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Payments made with extension.</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions.</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td><strong>Earned Income Credit.</strong> a. Number of qualifying children. b. Amount from U.S. return ( \times ) .30 = 43</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Senior Circuit Breaker Credit. Enclose Schedule CB.</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Child under age 13, or disabled dependent/spouse credit (from worksheet).</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>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 ( \times ) $180 =</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Other refundable credits (from Schedule CMS).</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Excess Paid Family Leave withholding. See instructions.</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td><strong>Total.</strong> Add lines 38 through 48.</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td><strong>Overpayment.</strong> 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.</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Amount of overpayment you want <strong>APPLIED to your 2022 ESTIMATED TAX.</strong></td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>THIS IS YOUR REFUND. Subtract line 51 from line 50. Body of Massachusetts DOR, PO Box 7000, Boston, MA 02204.</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td><strong>Tax Due.</strong> Subtract line 49 from line 37. Pay in full online at mass.gov/masstaxconnect</td>
<td></td>
</tr>
</tbody>
</table>

**Interest** | **Penalty** | **M-2210 amount** |
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0 | 0 | 0 |

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**Print Paid Preparer's Name**

**Paid Preparer's SSN or PTIN**

**Paid Preparer's Phone**

**Date**

**Paid Preparer's Signature**

**Paid Preparer's EIN**

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Fill in if self-employed

DOR may discuss this return with the preparer

I do not want my preparer to file my return electronically

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**Be sure to sign return on page 1 and enclose Schedule HC (if applicable). For Privacy Act Notice, see instructions.**