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 0
   b. .............................. 0 0
      .............. a – b (not less than 0) = 5

6 a. Business/profession income or loss. Enclose Schedule C...............................6a
   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
   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
   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
   age 65 or over (not you or your spouse) as of December 31, 2021 credit

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  
   00

23 **12% INCOME** (from Schedule B, line 39). **Not less than 0. Enclose Schedule B.**  
   a.  
   b.  
   c.  
   d.  
   e.  
   f.  
   Total. Add lines 33a through 33f  
   00

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  
   00

25 Credit recapture amount. **Enclose** Schedule CRS. See instructions  
   00

26 Additional tax on installment sales. See instructions  
   00

27 If you qualify for **No Tax Status**, fill in oval and enter 0 in line 28 (from worksheet)  
   00

28 **TOTAL INCOME TAX.** Add lines 22 through 26  
   00

29 **CREDITS**  
   a. Limited Income Credit (from worksheet)  
   b. Income tax due to another state or jurisdiction (from worksheet). **Not less than 0. Enclose** Schedule OJC  
   c. Other credits (from Schedule CMS)  
   00

30 **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 through 31 from line 28. **Not less than 0**  
   00

31 Voluntary fund contributions  
   a. Endangered Wildlife Conservation  
   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  
   00

32 **Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).**  
   00

33 **Health Care penalty. Not less than 0** (from worksheet). **Enclose** Schedule HC.  
   a. You  
   b. Spouse  
   Total. Add lines 33a through 33f  
   00

34 **AMENDED RETURN ONLY.** Overpayment from original return. **Not less than 0.** See instructions  
   00

35 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 32 through 36  
   00
### 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. Do not include line 39 amount.</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>43a</td>
<td>Number of qualifying children.</td>
<td></td>
</tr>
<tr>
<td>43b</td>
<td>Amount from U.S. return. 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>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. Not more than two</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>TOTAL. Add lines 38 through 48.</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>OVERPAYMENT. 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 APPLIED to your 2022 ESTIMATED TAX.</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>THIS IS YOUR REFUND. Subtract line 51 from line 50.</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>TAX DUE. Subtract line 49 from line 37. Pay in full online at mass.gov/massstatconnect.</td>
<td></td>
</tr>
</tbody>
</table>

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

**BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE). FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.**