



Fill out in black ink.  
For a faster refund, file your return electronically at [mass.gov/dor](https://mass.gov/dor).  
You must also complete and enclose Schedule HC.

2022

# 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). If you have a foreign address, also complete line below.						CITY/TOWN		STATE		ZIP	
FOREIGN PROVINCE/STATE/COUNTRY						FOREIGN COUNTRY (OR COUNTRY CODE)		FOREIGN POSTAL CODE			

Fill in if (see instructions): ☐ **Amended return** ☐ **Other jurisdiction change** (enter date of change) MMDDYYYY

☐ **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 \$ 00

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 2021. .... ☐ Taxpayer ☐ Spouse

Fill in if noncustodial parent. .... ☐

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

Fill in if at any time during 2022 you received (as a reward, award, or payment for property or services) or sold, exchanged, gifted, or otherwise disposed of a digital asset (or a financial interest in a digital asset). See instructions. .... ☐

**a** Total federal income (from U.S. Form 1040, line 9) ▼ IF A LOSS, MARK AN X IN BOX X 00

**b** Total federal adjusted gross income (from U.S. Form 1040, line 11) ▼ IF A LOSS, MARK AN X IN BOX X 00

**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** ..... 2a 00

b. Number of dependents (do not include yourself or your spouse). **Enclose Schedule DI** ..... Total 00 × \$1,000 = 2b 00

c. Age 65 or over before 2023 ☐ You ☐ Spouse ..... Total 00 × \$ 700 = 2c 00

d. Blindness ☐ You ☐ Spouse ..... Total 00 × \$2,200 = 2d 00

e. Medical/dental (from U.S. Schedule A, line 4) ..... 2e 00

f. Adoption. See instructions ..... 2f 00

g. **TOTAL EXEMPTIONS.** Add lines 2a through 2f. Enter here and on line 18. .... 2g 00

**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.



M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

a.  .....  $\times .12 = 23$

If filing Schedule D-1S, Installment Sales, fill in oval and **enclose** Schedule D-1S ☐ .....24

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

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

## CREDITS

**31** Other credits (from Schedule CMS).....31

### 33 Voluntary fund contributions

Total. Add lines 33a through 33f .....33

a. You  b. Spouse  Total ..... a + b = 35

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

## MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

Total. Add lines 38a through 38c .....38



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

**39** 2021 overpayment applied to your 2022 estimated tax (from 2021 Form 1, line 51 or Form 1-NR/PY, line 55.)  
**Do not enter 2021 refund** . . . . .39

**40** 2022 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   (See instructions) 43b x  = 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** Child under age 13, or disabled dependent/spouse credit (from worksheet) . . . . .45

**46** Dependent member(s) of household under age 12, or dependent(s)  
age 65 or over (not you or your spouse) as of December 31, 2022 credit. a. Not more than two ☐ x  (See instructions) = 46

**47** Other refundable credits (from Schedule CMS) . . . . .47

**48** **TOTAL REFUNDABLE CREDITS.** Add lines 43 through 47. . . . .48

**49** Excess Paid Family Leave withholding. See instructions . . . . .49

**50** **TOTAL.** Add lines 38 through 42 and lines 48 and 49 . . . . .50

**51** **OVERPAYMENT.** If line 37 is **smaller** than line 50, subtract line 37 from line 50. If line 37 is **larger** than line 50,  
go to line 54. If line 37 and line 50 are equal, enter 0 in line 53. . . . .51

**52** Amount of overpayment you want **APPLIED to your 2023 ESTIMATED TAX.** . . . . .52

**53** **THIS IS YOUR REFUND.** Subtract line 52 from line 51.  
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.** . . . . .53    
**Direct deposit of refund.** See instructions. Type of account (select one): ☐ Checking  
Routing number (first two digits must be 01 to 12 or 21 to 32) Account number ☐ Savings

**54** **TAX DUE.** Subtract line 50 from line 37. **Pay in full online at mass.gov/masstaxconnect** . . . . .54    
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: ☐ Exception. **Enclose** Form M-2210.

Interest   Penalty   M-2210 amount

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 (IF APPLICABLE). FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.**