

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.

2022

Massachusetts Department of Revenue

Form 1 Massachusetts Resident Income Tax Return

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 Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula. Taxpayer Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions Taxpayer Taxpayer Fill in if under age 18. See instructions Taxpayer Taxpayer Fill in if name has changed since 2021 Taxpayer Taxpayer Fill in if noncustodial parent. Schedule TDS Schedule FCI	SpouseSpouseSpouseSpouse
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 FOREIGN POSTAL CODE Fill in if (see instructions): Amended return Other jurisdiction change (enter date of change) MM D D Y Y Y Y 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 \$
FOREIGN PROVINCE/STATE/COUNTY FOREIGN COUNTRY (OR COUNTR	SpouseSpouseSpouseSpouse
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a Total federal income b Total federal adjusted gross income b Total federal adjusted gross income	
a Total federal income b Total federal adjusted gross income	🧰
	00
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) 	1)
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	00
c. Age 65 or over before 2023 O You Spouse	00
d. Blindness	00
e. Medical/dental (from U.S. Schedule A, line 4)	00
f. Adoption. See instructions	
g. TOTAL EXEMPTIONS. Add lines 2a through 2f. Enter here and on line 18	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 c	-
YOUR SIGNATURE DATE SPOUSE'S SIGNATURE DATE	
TAXPAYER'S E-MAIL ADDRESS TAXPAYER'S PHONE	1 1



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2022 FORM 1, PAGE 2

TAXPAYER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIAL	SECURITY N	UMBER		
INCOME	0				0	0
3 Wages, salaries, tips and other employee compensation (from all Forms W-2)					<u> </u>	0
4 Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions.						U
Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwi					0	0
5 a. 0 0 b. 0 0 a – b (not less	. M				<u> </u>	-
6 a. Business/profession income or loss. Enclose Schedule C	6a 🛛					0
b. Farming income or loss. Enclose U.S. Schedule F	6b 🛛				<u> </u>	0
7 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions	7 🛛					0
8 a. Unemployment compensation. See instructions.	8a				0	0
b. Massachusetts state lottery winnings	8b				0	0
9 Other income from Schedule X, line 7. Enclose Schedule X; not less than 0	9				0	0
10 TOTAL 5.0% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7	10 🛛 🛛				0	0
DEDUCTIONS						
11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than	\$2,000	11a			0	0
b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more the	nan \$2,000	11b			0	0
12 Reserved for future use. See line 45 for new Child under age 13, or disabled dependent/spouse credit		12	0 0 0	0 0	0	0
13 Reserved for future use. See line 46 for new Dependent member(s) of household under age 12, or dependent age 65 or over (not you or your spouse) as of December 31, 2022 credit	ent(s)	13	0 0	0 0	0	0
14 Rental deduction. (See instructions)						
a. Enter the total qualified rent paid in 2022 in the box then divide by 2		÷ 2 = 14			0	0
15 Other deductions from Schedule Y, line 19. Enclose Schedule Y	15				0	0
16 TOTAL DEDUCTIONS. Add lines 11 through 15	16				0	0
7 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0					0	0
18 Total exemption amount (from line 2g)		18			0	0
19 5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than 0. If line 17 is less		.10				
than line 18, see instructions	19				0	0
20 INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than 0. Enclose Schedule B .	20				O	0
21 TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	21				0	0
 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 					0	0

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TAXP	YER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S	SOCIAL S	ECURITY NU	MBER	
23	12% INCOME (from Schedule B, line 39). Not less than 0. Enclose Schedule B.						
	a. 000	23					(
24	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than O. Enclose Schedule D. If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS	24				0	(
	If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval and see instructions	.24					
25	Credit recapture amount. Enclose Schedule CRS. See instructions	.25				0	(
26	Additional tax on installment sales. See instructions	.26				0	(
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	.28				0	(
	CREDITS						L
29	Limited Income Credit (from worksheet)	.29				0	
30	Income tax due to another state or jurisdiction (from worksheet). Not less than 0. Enclose Schedule OJC	.30					(
31	Other credits (from Schedule CMS)	.31				0	
32	INCOME TAX AFTER CREDITS. Subtract total of lines 29 through 31 from line 28. Not less than 0	.32				0	
33	Voluntary fund contributions						
	a. Endangered Wildlife Conservation		3	3a		0	(
	b. Organ Transplant		3	3b		0	(
	c. Massachusetts Public Health HIV and Hepatitis Fund		3	3c		0	(
	d. Massachusetts U.S. Olympic		3	3d		0	(
	e. Massachusetts Military Family Relief		3	Зе		0	
	f. Homeless Animal Prevention And Care.			33f		0	
	Total. Add lines 33a through 33f		33			0	(
34	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)		34			0	(
35	Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC.						
	a. You b. Spouse Total		a + b =	35		0	(
36	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions	.36				0	(
37	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36	.37				0	(
	MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS						
38	a. Massachusetts income tax withheld from Form(s) W-2		נ				
00	b. Massachusetts income tax withheld from Form(s) 1099	0	נ				
]				
	c. Massachusetts income tax withheld from other forms. See instructions					0	1
	Total Add lines 38a through 38c						



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2022 FORM 1, PAGE 4

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AXPA	YER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIAI	SECURITY NUMBE	1
	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			
0	2022 Massachusetts estimated tax payments. Do not include line 39 amount	.40			0
1	Payments made with extension	.41			
2	AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions.	.42			
	EARNED INCOME CREDIT. a. Number of qualifying children Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for you qualify for this exception.) 43b × <u>.</u> an exce	= 43 ption (see inst	ructions). Fill	O in oval if
4	Senior Circuit Breaker Credit. Enclose Schedule CB		44		
5	Child under age 13, or disabled dependent/spouse credit (from worksheet)			5	
6	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	e instruc	ctions) = 4	;	
7	Other refundable credits (from Schedule CMS)	.47			0
8	TOTAL REFUNDABLE CREDITS. Add lines 43 through 47.	.48			
9	Excess Paid Family Leave withholding. See instructions	.49			
0	TOTAL. Add lines 38 through 42 and lines 48 and 49	.50			0
	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			0
2	Amount of overpayment you want APPLIED to your 2023 ESTIMATED TAX.	.52			0
	THIS IS YOUR REFUND. Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. Direct deposit of refund. See instructions. Routing number (first two digits must be 01 to 12 or 21 to 32) Account number		CCOUNT (Select	r UND one):	O Checki Saving
	TAX DUE. Subtract line 50 from line 37. Pay in full online at mass.gov/masstaxconnect	.54 memo s	ection of chec	k and be sur	O e to sign
	These amounts will affect your refund or tax due:	orm M-2	210.		
	Interest		00		
INT	PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S PHO	NE	DATE		
ID P	REPARER'S SIGNATURE PAID PREPARER'S EIN				