



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.

2023

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 \$ []

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. See instructions. 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 2023 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 [] [] [] [] [] [] [] [] [] [] **00**

b Total federal adjusted gross income (from U.S. Form 1040, line 11) IF A LOSS, MARK AN X IN BOX [] [] [] [] [] [] [] [] [] [] **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 (enter spouse's name and Social Security number in the appropriate areas above) NRA (See instructions)

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 [] [] × \$1,000 = 2b [] [] [] [] [] [] **00**

c. Age 65 or over before 2024 You Spouse Total [] [] × \$ 700 = 2c [] [] [] [] [] [] **00**

d. Blindness You Spouse Total [] [] × \$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.



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for name and address information

Grid for social security number

INCOME

Income section with lines 3-10. Includes categories like Wages, salaries, pensions, interest, business income, rental, unemployment, and other income. Includes checkboxes for Schedule C and Schedule X.

DEDUCTIONS

Deductions section with lines 11-23. Includes categories like retirement payments, rental deduction, other deductions, total deductions, income after deductions, interest and dividend income, and tax on income from Schedule B.



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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 24
 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 25

26 Additional tax on installment sales. See instructions 26

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

28 TOTAL TAX

a. Income tax. Add lines 22 through 26 28a

b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 28b

Total tax. Add lines 28a and 28b 28

CREDITS

29 Limited Income Credit (from worksheet) 29

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

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

33 Voluntary fund contributions

a. Endangered Wildlife Conservation 33a

b. Organ Transplant 33b

c. Massachusetts Public Health HIV and Hepatitis Fund 33c

d. Massachusetts U.S. Olympic 33d

e. Massachusetts Military Family Relief 33e

f. Homeless Animal Prevention And Care 33f

Total. Add lines 33a through 33f 33

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

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

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

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

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

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

38 a. Massachusetts income tax withheld from Form(s) W-2 38a

b. Massachusetts income tax withheld from Form(s) 1099 38b

c. Massachusetts income tax withheld from other forms. See instructions 38c

Total. Add lines 38a through 38c 38



TAXPAYER'S FIRST NAME M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

39 2022 overpayment applied to your 2023 estimated tax (from 2022 Form 1, line 52 or Form 1-NR/PY, line 56.) Do not enter 2022 refund .39

00

40 2023 Massachusetts estimated tax payments. Do not include line 39 amount .40

00

41 Payments made with extension .41

00

42 AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions. .42

00

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

00

45 Reserved for future use .45

000000

46 Child and Family Tax Credit. Enter number of dependents: a. x (See instructions) = .46

00

47 Other refundable credits (from Schedule CMS) .47

00

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

00

49 Excess Paid Family Leave withholding. See instructions .49

00

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

00

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

00

52 Amount of overpayment you want APPLIED to your 2024 ESTIMATED TAX. .52

00

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 Savings

Routing number (first two digits must be 01 to 12 or 21 to 32) Account number

Input boxes for routing and account numbers

REFUND 00

54 TAX DUE. Subtract line 50 from line 37. Pay in full online at mass.gov/masstaxconnect .54

00

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.