

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.

Massachusetts Department of Revenue

2023

Form 1 Massachusetts Resident Income Tax Return

TAXPAYER'S FIRST NAME	M.I. LAST NAME		TAXPAYER'S SOCIAL SECU	RITY NUMBER
SPOUSE'S FIRST NAME	M.I. LAST NAME		SPOUSE'S SOCIAL SECURI	TY 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):	mended return 🔘 0	ther jurisdiction change (enter date of cha	nge) MMDDYY	
○ Fe	ederal amendment 🗀 A	mended return due to IRS BBA Partners	hip Audit	
State Election Campaign Fund (this contril	oution will not change your tax or	reduce your refund) \$1 Taxpayer	\$1 Spouse	Total \$
	,	reedom, Iraqi Freedom, Noble Eagle or Sinai F		rer Spouse
				rer Spouse
				•
ů			. ,	
Fill in if filing the following schedule(s). S				
		ent for property or services) or sold, exchange t). See instructions		
Total federal income (from U.S. Form 1040, line 9)	LOSS, MARK AN X IN BOX	b Total federal adjusted gross incomplete (from U.S. Form 1040, line 11)	ome Fig a Loss, Mark an X in Box	
1 FILING STATUS. Fill in one on Single Married filing joint return (bot Married filing separate return	th must sign return)	Head of household (see instructions) You are a custodial parent who has re Security number in the appropriate areas above		, ,
2 EXEMPTIONS				
		400 . If head of household, enter \$6,800 . If n	0	00
y y y y				0 0
b. Number of dependents (do not ind	clude yourself or your spouse). E i	nclose Schedule DI Total	× \$1,000 = 2b	
c. Age 65 or over before 2024	You Spouse .	Total	×\$ 700 = 2c	00
d. Blindness	You Spouse .	Total	× \$2,200 = 2d	
e. Medical/dental (from U.S. Schedul	e A, line 4)		2e	00
f. Adoption. See instructions			2f	0 0
g. TOTAL EXEMPTIONS. Add lines	s 2a through 2f. Enter here and on	line 18	2g	00
SIGN HERE. Under penalties of perjui	ry, I declare that to the best of	my knowledge and belief this return and	enclosures are true, corre	ect and complete.
YOUR SIGNATURE	DATE	SPOUSE'S SIGNATURE	•	DATE
TAXPAYER'S E-MAIL ADDRESS		/	TAXPAYER'S PHONE	/ /



TAXPA	YER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOC	CIAL SECURITY NUM	IBER
	INCOME				
3	Wages, salaries, tips and other employee compensation (from all Forms W-2)	3			0 0
4	Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions	4			0 0
	Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter				
5	a.) = 5			00
6	a. Business/profession income or loss. Enclose Schedule C				00
	b. Farming income or loss. Enclose U.S. Schedule F				0 0
7	If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 7				0 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				0 0
	DEDUCTIONS				0.0
11	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,00	0	11a		0 0
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2	,000	11b		00
12	Reserved for future use.		12	0 0 0	-1-0-1-
13	Reserved for future use.		13	0 0	0 0 0 0
14	Rental deduction. See instructions.				
	a. Enter the total qualified rent paid in 2023 in the box then divide by 2	0 0	÷ 2 = 14		0 0
15	Other deductions from Schedule Y, line 19. Enclose Schedule Y	15			00
16	TOTAL DEDUCTIONS. Add lines 11 through 15	16			00
17	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0	17			00
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			0 0
20	than line 18, see instructions				00
	INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than 0. Enclose Schedule B				0 0
	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	21			
	Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions	22			0 0
23	INCOME FROM SCHEDULE B (see instructions). Not less than 0. Enclose Schedule B.	-			
	a. 8.5% income	0	0		
	b. 12% income 0 0	0	0		
	TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 23a and 23b.	23			0 0



24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22) Not less than 0. Enclose Schedule D. In Fishilment Sales, III in roval and enclose Schedule D. In Earth III in roval and enclose Schedule D. In Earth III in roval and see instructions 25 Certificaceaster amount. Enclose Schedule DR. See instructions 26 Additional tax on installment sales. See instructions 27 If you qualify for No Tax Status, IIII in roval and enter 0 in line 28 (from worksheet) 28 TOTAL TAX a. Income tax. Add lines 22 through 26 b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 28b b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 28b contract lines 28b and 28c contract lines	TAXP	YER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIAL	SECURITY NUMBI	ER	
26 Additional tax on installment sales. See instructions	24	If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS —	24			0	0
7 If you qualify for No Tax Status, fill in oval and enter 0 in line 28 (from worksheet) 7 If you qualify for No Tax Status, fill in oval and enter 0 in line 28 (from worksheet) 7 If you qualify for No Tax Status, fill in oval and enter 0 in line 28 (from worksheet) 8 10 10 10 10 10 10 10 10 10 10 10 10 10	25	Credit recapture amount. Enclose Schedule CRS. See instructions	25			0	0
28 TOTAL TAX a. Income tax. Add lines 22 through 26	26	Additional tax on installment sales. See instructions	26			0	0
b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 28b							
Total tax. Add lines 28a and 28b		a. Income tax. Add lines 22 through 26					
29 .		Total tax. Add lines 28a and 28b	28			0	0
30 Income tax due to another state or jurisdiction (from worksheet). Not less than 0. Enclose Schedule OUC	29		29			0	0
31						0	0
32 INCOME TAX AFTER CREDITS. Subtract total of lines 29 through 31 from line 28. Not less than 0 32 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0	0
33 Voluntary fund contributions a. Endangered Wildlife Conservation						0	0
a. Endangered Wildlife Conservation	33	Voluntary fund contributions					
c. Massachusetts Public Health HIV and Hepatitis Fund				33a		0	0
d. Massachusetts U.S. Olympic		-				O	0
e. Massachusetts Military Family Relief. 33e f. Homeless Animal Prevention And Care. 33f Total. Add lines 33a through 33f 33 4 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 O D b. Spouse O Total AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions. 36 TINCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 TMASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS 38 a. Massachusetts income tax withheld from Form(s) W-2 B. Massachusetts income tax withheld from Form(s) 1099 C. Massachusetts income tax withheld from other forms. See instructions. 38c		c. Massachusetts Public Health HIV and Hepatitis Fund		33c		0	0
f. Homeless Animal Prevention And Care. Total. Add lines 33a through 33f 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 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 3637 MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS 38 a. Massachusetts income tax withheld from Form(s) W-2		d. Massachusetts U.S. Olympic		33d		0	0
Total. Add lines 33a through 33f		e. Massachusetts Military Family Relief		33e		0	0
34 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)		f. Homeless Animal Prevention And Care.				0	0
35 Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC. a. You 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 3637 MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS 38 a. Massachusetts income tax withheld from Form(s) W-2		Total. Add lines 33a through 33f		33		0	0
a. You a. You b. Spouse Total a + b = 35 36 37 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 37 INCOME TAX AFTER CREDITS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS 38 a. Massachusetts income tax withheld from Form(s) W-2 b. Massachusetts income tax withheld from Form(s) 1099 c. Massachusetts income tax withheld from other forms. See instructions. 38 0 00 00 00 00 00 00 00 00 00 00 00 00 0	34	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)		34		0	0
36 AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions	35	Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC.					
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		a. You		a + b = 35		O	0
MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS 38 a. Massachusetts income tax withheld from Form(s) W-2	36	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions	36			O	0
b. Massachusetts income tax withheld from Form(s) 1099	37		37			0	0
b. Massachusetts income tax withheld from Form(s) 1099	38	a. Massachusetts income tax withheld from Form(s) W-2	0 0	0			
c. Massachusetts income tax withheld from other forms. See instructions 38c	_		0 (0			
			0 0	0			
Total, Add lines 38a through 38c		Total. Add lines 38a through 38c	38			0	0



refundable credits (from Schedule CMS) REFUNDABLE CREDITS. Add lines 43 through 47. Paid Family Leave withholding. See instructions. Add lines 38 through 42 and lines 48 and 49. PAYMENT. If line 37 is smaller than line 50, subtract line 37 from line 50. If line 37 is larger than line 54. If line 37 and line 50 are equal, enter 0 in line 53.		46				0 0 0))))
Payment. If line 37 is smaller than line 50, subtract line 37 from line 50. If line 37 is larger than line 30.		46				0 0 0))))
Paid Family Leave withholding. See instructions Add lines 38 through 42 and lines 48 and 49		46				0 0))))
REFUNDABLE CREDITS. Add lines 43 through 47. Paid Family Leave withholding. See instructions.		46				0)))
REFUNDABLE CREDITS. Add lines 43 through 47.	47	46				0)
efundable credits (from Schedule CMS)	47	46				O)
		46				A-	
nd Family Tax Credit Enter number of dependents: a		46				Α.	J
		10				n	
ved for future use.			0	0	0 (0 0)
Circuit Breaker Credit. Enclose Schedule CB		44				0)
ber of qualifying children b. Amount from U.S. return o 0 0 (See instratory control of the con	ructions) 43b × gualify for an exce	= 43 ption (see instru	uction	ns). F	-ill in	oval	Ιi
D INCOME CREDIT.						0	1
DED RETURN ONLY. Payments made with original return. Not less than 0. See instructions						0)
nts made with extension	41					0)
assachusetts estimated tax payments. Do not include line 39 amount						0)
						O)
/ei e	nter 2022 refund	rpayment applied to your 2023 estimated tax (from 2022 Form 1, line 52 or Form 1-NR/PY, line 56.) nter 2022 refund	nter 2022 refund	rpayment applied to your 2023 estimated tax (from 2022 Form 1, line 52 or Form 1-NR/PY, line 56.) nter 2022 refund	nter 2022 refund	rpayment applied to your 2023 estimated tax (from 2022 Form 1, line 52 or Form 1-NR/PY, line 56.) nter 2022 refund	rpayment applied to your 2023 estimated tax (from 2022 Form 1, line 52 or Form 1-NR/PY, line 56.) nter 2022 refund