



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.

2021

Massachusetts Department of Revenue

Form 1 Massachusetts Resident Income Tax Return

TAXPAYER'S FIRST NAME	M.I.	LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMBER
<div></div>			<div></div>
SPOUSE'S FIRST NAME	M.I.	LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER
<div></div>			<div></div>
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below.		CITY/TOWN	STATE ZIP
<div></div>		<div></div>	<div></div>
FOREIGN PROVINCE/STATE/COUNTRY		FOREIGN COUNTRY (OR COUNTRY CODE)	FOREIGN POSTAL CODE
<div></div>		<div></div>	<div></div>

Fill in if (see instructions): ☐ Amended return ☐ Other jurisdiction change ☐ 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 since 2020 ☐ Taxpayer ☐ Spouse

Fill in if noncustodial parent. ☐

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

Fill in if you received, sold, sent, exchanged, or otherwise acquired any financial interest in any virtual currency during 2020. ☐

a Total federal income (from U.S. Form 1040, line 9) ☒ IF A LOSS, MARK AN X IN BOX 0 0

b Total federal adjusted gross income (from U.S. Form 1040, line 11) ☒ IF A LOSS, MARK AN X IN BOX 0 0

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 0 0

b. Number of dependents (**do not** include yourself or your spouse). **Enclose Schedule DI** Total × \$1,000 = 2b 0 0

c. Age 65 or over before 2022 ☐ You ☐ Spouse Total × \$ 700 = 2c 0 0

d. Blindness ☐ You ☐ Spouse Total × \$2,200 = 2d 0 0

e. Medical/dental (from U.S. Schedule A, line 4) 2e 0 0

f. Adoption. See instructions 2f 0 0

g. **TOTAL EXEMPTIONS.** Add lines 2a through 2f. Enter here and on line 18. 2g 0 0

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
<div></div>	<div></div>	<div></div>	<div></div>
TAXPAYER'S E-MAIL ADDRESS		TAXPAYER'S PHONE	
<div></div>		<div></div>	

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

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.  b.  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 09

- 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. 00 $\div 2 = 14$

- 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 2021

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

[illegible]

These amounts will affect your refund or tax due:

 Exception. **Enclose** Form M-2210.

Interest					0	0
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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 FIN

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.