

Caution:
DRAFT – DO NOT
FILE

This is an early release draft of
a 2025 Massachusetts tax
form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be
processed.



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.

2025

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)

☐ 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 oval(s) if taxpayer(s) is deceased. ☐ Taxpayer (date of death)

☐ Spouse (date of death)

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 you are a custodial parent who has released claim to exemption for child(ren)

☐

Fill in if the following applies:

☐ Filing Schedule TDS

☐ Filing Schedule FCI

☐ Reporting digital assets (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 only **one** filing status (See instructions)

Fill in if **not** using same filing status on the federal return

☐ Single

☐ Married filing jointly

☐ Married filing separately

☐ Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000

☐ NRA

☐ Head of household

2 EXEMPTIONS

a. Personal exemptions. Single/Married filing separately (\$4,400), Head of household (\$6,800), Married filing jointly (\$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 2026 ☐ 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

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
- 5** Massachusetts bank interest 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 7. **Enclose** Schedule X; not less than 0 9
- 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.** 12
- 13** **Reserved for future use.** 13
- 14** Rental deduction. See instructions.
- a. Enter the total qualified rent paid in 2025 in the box then divide by 2 $\div 2 = 14$
- 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 20 21
- 22** **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 22
- 23** **INCOME FROM SCHEDULE B** (see instructions). **Not less than 0. Enclose** Schedule B.
- a. 8.5% income $\times .085 = 23a$
- b. 12% income $\times .12 = 23b$
- TOTAL TAX ON INCOME FROM SCHEDULE B.** Add lines 23a and 23b 23



M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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

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A horizontal number line with vertical tick marks at every integer from 0 to 10. The numbers 0 and 10 are labeled at the ends. Three arrows point to the tick marks for 2, 5, and 8.

A horizontal number line with vertical tick marks at every integer from 0 to 10. The numbers 0, 5, and 10 are labeled below the line. Two arrows point to the tick marks for 2 and 8.

[illegible][illegible]



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

39 2024 overpayment applied to your 2025 estimated tax (from 2024 Form 1, line 52 or Form 1-NR/PY, line 56.)
Do not enter 2024 refund39

40 2025 Massachusetts estimated tax payments. **Do not include line 39 amount**40

41 Payments made with extension41

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 × = 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 CB44

45 **Reserved for future use.**45

46 Child and Family Tax Credit. Enter number of dependents: a. 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 instructions49

50 Nonresident withholding on sales of Massachusetts real estate (from Schedule 62-WH)50

51 **TOTAL.** Add lines 38 through 42 and lines 48 through 5051

52 **OVERPAYMENT.** If line 37 is **smaller** than line 51, subtract line 37 from line 51. If line 37 is **larger** than line 51, go to line 55. If line 37 and line 51 are equal, enter 0 in line 54.52

53 Amount of overpayment you want **APPLIED to your 2026 ESTIMATED TAX.**53

54 **THIS IS YOUR REFUND.** Subtract line 53 from line 52.

Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.**54

Direct deposit of refund. See instructions.

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

Type of account (select one): ☐ Checking

☐ Savings

55 **TAX DUE.** Subtract line 51 from line 37. **Pay in full online at mass.gov/masstaxconnect**55

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.