## 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.

**Massachusetts Department of Revenue** 

2025

		<del>-</del>	
Form 1 N	/lassachusetts	Resident Income T	ax Return

TAXPAYER'S FIRST NAME	MI LAST NAME		TAXPAYER'S SOCIAL SECURITY NUM	MBER
TAXPAYER'S FIRST NAME	MI LAST NAME		SPOUSE'S SOCIAL SECURITY NUMBER	BER
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a fore	eign address, also complete line below.	CITY/TOWN	STATE ZIP	
FOREIGN PROVINCE/STATE/COUNTY		FOREIGN COUNTRY (OR COUNTRY CODE)	FOREIGN POSTAL CODE	
,		jurisdiction change (enter date of change)	V D D Y Y Y	
Federal State Election Campaign Fund (this contribution		ded return due to IRS BBA Partnership Au pyour refund) \$1 Taxpayer		Total \$
Fill in if veteran of U.S. armed services who servi			·	Spouse
Fill in oval(s) if taxpayer(s) is deceased	NA 100	DDYYYY Spouse (date		YYYY
Fill in if under age 18. See instructions		Spouse (uate	Taxpayer	Spouse
Fill in if name has changed. See instructions			Taxpayer	Spouse
Fill in if noncustodial parent		(ron)		
Fill in if the following applies: Filing Scf	)		structions)	
Total federal income (from U.S. Form 1040, line 9)	0.0	<b>b</b> Total federal adjusted gross income (from U.S. Form 1040, line 11a)	r IF A LOSS, MARK AN X IN BOX	00
1 FILING STATUS. Fill in only one filir Single Married filing jointly Married filing separately Head of household  2 EXEMPTIONS	S	Fill in if <b>not</b> using same filing status on spouses with Massachusetts gross income under		
a. Personal exemptions. Single/Married filir	ng separately <b>(\$4,400)</b> , Head of	household (\$6,800), Married filing jointly (\$8	, <b>800)</b> 2a	00
b. Number of dependents ( <b>do not</b> include y	ourself or your spouse). <b>Enclos</b>	e Schedule DI Total ×\$1	,000 = 2b	0 0
c. Age 65 or over before 2026	You Spouse	Total ×\$	700 = 2c	0 0
d. Blindness	You Spouse	Total × \$2	2,200 = 2d	0 0
e. Medical/dental (from U.S. Schedule A, lir	ne 4)		2e	0 0
f. Adoption. See instructions			2f	0 0
g. <b>TOTAL EXEMPTIONS.</b> Add lines 2a thr	rough 2f. Enter here and on line	18	2g	0 0
SIGN HERE. Under penalties of perjury, I do YOUR SIGNATURE	eclare that to the best of my	knowledge and belief this return and enclose spouses signature		nd complete.
TAXPAYER'S E-MAIL ADDRESS	/ /		TAXPAYER'S PHONE	/ /



IMAPA	KPAYER'S FIRST NAME MI LAST NAME TAXPAYER'S SOCIAL	SECURIT	Y NUMB	BER		
2	INCOME  Wages, salaries, tips and other employee compensation (from all Forms W-2)				0	0
	4 Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions				0	0
	Massachusetts bank interest				0	0
					0	0
U	a. Business/profession income or loss. <b>Enclose</b> Schedule C				0	
7	b. Farming income or loss. <b>Enclose</b> U.S. Schedule F				0	
_	If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 7				0	
8	<b>B</b> a. Unemployment compensation. See instructions				0	
	b. Massachusetts state lottery winnings.				<u> </u>	H
9	9 Other income from Schedule X, line 7. <b>Enclose</b> Schedule X; not less than 0				0	
10	TOTAL 5.0% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7				0	U
11	DEDUCTIONS  1 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000				0	0
•	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. <b>Not more than \$2,000</b>				0	0
12		0 0	0	0 0	0	0
	3 Reserved for future use.	0	0	0 0	0	0
14	Rental deduction. See instructions.  a. Enter the total qualified rent paid in 2025 in the box then divide by 2				0	0
15						n
	1 Other deductions from Schedule V line 19 <b>Enclose</b> Schedule V				0	U
16	5 Other deductions from Schedule Y, line 19. Enclose Schedule Y				0	
	6 TOTAL DEDUCTIONS. Add lines 11 through 15				0 -	0
17	7 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0				0	0
17 18	7 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0				0 0 0	0
17 18	7 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0				0 0 0	0 0 0
17 18 19	Total exemption amount (from line 2g)				0 0 0 0	0 0 0 0
17 18 19 20	Total exemption amount (from line 2g)				0 0 0 0	0 0 0
17 18 19 20 21	Total exemption amount (from line 2g)				0 0 0 0	0 0 0 0
17 18 19 20 21 22	Total exemption amount (from line 2g)				0 0 0 0	0 0 0 0 0
17 18 19 20 21 22	TOTAL DEDUCTIONS. Add lines 11 through 15				0 0 0 0	0 0 0 0 0
17 18 19 20 21 22	Total exemption amount (from line 2g)				0 0 0 0	0 0 0 0 0
17 18 19 20 21 22	TOTAL DEDUCTIONS. Add lines 11 through 15				0 0 0 0	0 0 0 0 0



TAXP	AYER'S FIRST NAME MI LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMBER
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	
25	Credit recapture amount. <b>Enclose</b> Schedule CRS. See instructions	
26	Additional tax on installment sales. See instructions	
27	If you qualify for <b>No Tax Status</b> , fill in oval 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  Total tax. Add lines 28a and 28b	00
29	CREDITS Limited Income Credit (from worksheet)	
30		
31		
32		
	Voluntary fund contributions	
UU	a. Endangered Wildlife Conservation	33a
	b. Organ Transplant	33b
	c. Massachusetts Public Health HIV and Hepatitis Fund	
	d. Massachusetts U.S. Olympic	33d 0 0
	e. Massachusetts Military Family Relief.	33e
	f. Homeless Animal Prevention And Care.	33f
	Total. Add lines 33a through 33f	0.0
2/		0.0
	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)	34
	a. You b. Spouse Total	a + h - 35
36	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions	
	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 37	
01	MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS	
38	Massachusetts income tax withheld from:	
	a. Form(s) W-2	0 0
	b. Form(s) 1099. Enclose Schedule 62-WH. See instructions	0 0
	c. Other forms. Enclose Schedule 62-WH. See instructions	00
	Total. Add lines 38a through 38c	8



AXP/	IYER'S FIRST NAME MI	I LAST NAME				TAXPAYER'S SOCIAL	SECURITY NUM	/IBER	
9	2024 overpayment applied to your 2025 estir <b>Do not enter 2024 refund</b>	*			,				0
0	2025 Massachusetts estimated tax payments	. Do not include lin	ie 39 amount						0
1	Payments made with extension								0
2	AMENDED RETURN ONLY. Payments ma	de with original returr	n. <b>Not less than 0.</b> S	ee instructions					0
3	EARNED INCOME CREDIT. a. Number of qualifying children  Note: You cannot claim the Earned Income (you qualify for this exception.	. Amount from U.S. re Credit if your filing sta		(See in	structions) 43b × u qualify for an exce	= 43 eption (see inst	ructions).	Fill in ov	<b>0</b> val if
4	Senior Circuit Breaker Credit. <b>Enclose</b> Sche	dule CB				44			0
5	Reserved for future use		<i>l. p.</i> . *		001	45	0 0	0 0	0
	Child and Family Tax Credit. Enter number of				O <sub>1</sub> 1	46			0
7	Other refundable credits (from Schedule CMS	S)							0
3	TOTAL REFUNDABLE CREDITS. Add line	es 43 through 47							0
9	Excess Paid Family Leave withholding. See j	nstructions		18,7	49				0
)	Nonresident withholding on sales of Massac	husetts real estate (fro	om Schedule 62-WH)		50				0
1	<b>TOTAL.</b> Add lines 38 through 42 and lines 4	18 through 50	$\sim$	(O)					0
2	<b>OVERPAYMENT.</b> If line 37 is <b>smaller</b> than go to line 55. If line 37 and line 51 are equal,			237 is larger than					0
3	Amount of overpayment you want <b>APPLIED</b>	to your 2026 EST)	MATED TAX						0
1	THIS IS YOUR REFUND. Subtract line 53 Mail to: Massachusetts DOR, PO Box 70		2204		54				0
	Direct deposit of refund. See instructions Routing number (first two digits must be 0)			C		account (select	one):		Check Saving
5	TAX DUE. Subtract line 51 from line 37. Pa	v in full online at r	nass.gov/masstaxcon	ect					0
	Or pay by mail. Make check payable to <b>Com</b> icheck. Mail to: <b>Massachusetts DOR, PO</b>	monwealth of Mas	sachusetts. Write So		mber(s) in memo	section of chec	k and be	sure to	sign
	These amounts will affect your refund or tax of	due:		Exception.	Enclose Form M-	2210.			
	Interest 00	Penalty	0 0	M-2210 amount		0 0			
ΙT	PAID PREPARER'S NAME		PAID PREPARER'S SSN or I	PTIN PAID P	REPARER'S PHONE	DATE			
) F	PREPARER'S SIGNATURE		PAID PREPARER'S EIN						