



ANNUAL STATEMENT OF EARNED INCOME INSTRUCTIONS FOR SUBMITTING YOUR 91A FORM

The Annual Statement of Earned Income (91A) forms are due April 15th

Federal Income Tax Extensions

 If you requested an extension to file your Federal Income Tax Returns, you must still complete and file the 91A Form by **April 15, 2026**, and submit IRS Extension Form 4868.

Filing Online

File Online: www.mass.gov/91A

To Log on, You Will Need the Following:

- ➔ Link to the Form: Available at mass.gov/91A
- ➔ Barcode from mailed 91A Form
- ➔ Last Name
- ➔ Date of Birth
- ➔ Social Security Number
- ➔ ZIP Code
- ➔ Email address

Complete Online 91A Form

- ➔ Answer **ALL** questions on the online form by checking the boxes that apply.
- ➔ Upload copies of all required documents (see reverse side for list).

Review Personal Information

- ➔ If any of the printed information on the form is incorrect, check the box after **"IMPORTANT: PLEASE check the box to update your cell phone number and/or address."** to edit the information in the field that appears.
- ➔ Please ensure we have your current email and cell phone number.

After Filing a Federal Income Tax Extension

- ➔ If you filed for an extension, log back into your account and attach a PDF of your Federal Form 1040 or Federal Form 1040-SR, whichever applies, when your Federal Tax Return is completed.

Guidelines for Filing Online:

- ➔ All uploads must be in PDF format. See our website, mass.gov/91A, if you need instructions for how to do that.

Filing By Mail

PERAC Address: 10 Cabot Road
Suite 300
Medford, MA 02155

Annual Statement (91A) Mailed From PERAC

- ➔ Answer **ALL** questions by **completely filling in the circles** (circles in the right-hand column as well as to indicate the forms you are enclosing) and sign and date the form. Please do not use checks or X's.
- ➔ Use black or blue ink.
- ➔ Mail copies of **ALL** required documents (see reverse side for list) with your form.

Check Personal Information on the Form

- ➔ If corrections are needed, fill in the circle to the right of the **"Important"** indicator at the top of the page.
- ➔ **PRINT** the corrected information on the back of form.
- ➔ Do not reprint correct information. If you do not need to use a field, leave it blank. Do not mark or cross out.
- ➔ Please supply your current email address & cell phone number if we do not have it.

After Filing a Federal Income Tax Extension

- ➔ If you requested an extension, mail pages 1-2 of your Federal Form 1040 or pages 1-3 of your Federal Form 1040-SR, whichever applies, when your Federal Tax Return is completed.

Guidelines for Filing By Mail

- ➔ **No Stapling:** DO NOT staple copies of tax forms or any other pages to your 91A Form. Stapling will result in slower processing times.
- ➔ **Signing:** Be sure to sign and date the back of the 91A Form in the boxes provided. 
- ➔ **Keeping Copies:** Keep a copy of your completed 91A Form and related tax forms for your records.
- ➔ **Green Envelope:** Use the enclosed self-addressed green envelope to mail (regular, certified, FedEx, etc) your 91A Form and enclosures to PERAC.
- ➔ **No Faxing:** We cannot accept faxed 91A Forms.
- ➔ **Filing Taxes Electronically:** If your Federal Tax Return is filed electronically, you must print out a copy of pages 1-2 of your Federal Form 1040 or pages 1-3 of your Federal Form 1040-SR, depending on which form you filed.



Incomplete Submissions

If any required documents are missing or are incomplete, you will receive an email (if we have your email on file) immediately followed by a letter from PERAC with additional guidance.



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The Annual Statement of Earned Income (91A) forms are due April 15th

What You Need to File

Please submit copies of the following forms (if applicable):

- 2025 Federal Income Tax Return (Federal Form 1040 or 1040-SR)
 - Even if filed jointly and the only income is attributable to your spouse.
 - We only need pages 1-2 of Form 1040 or pages 1-3 of Form 1040-SR
 - If filing online and cannot separate the pages, you may submit the full form. We will only use the needed pages.
- W-2 and/or Form 1099-MISC (including 1099-K or 1099-NEC)
- Schedule C, Schedule C-EZ or Schedule F
- Form 1120, Form 1065 + Schedule K-1, or Form 1120S + Schedule K-1
- IRS Form 4868 (Federal Income Tax Extension)

What We Don't Need From You

Please **DO NOT** send us copies of these forms:

- Schedules A, B, D, EIC, R, SE or Authorization of Signature of Federal Form 1040
- 1098 (Mortgage Interest Statement)
- 1099-DIV (Dividends & Distributions)
- 1099-G (certain Government Payments)
- 1099-INT (Interest Income)
- 1099R's (Distributions from Pensions, Annuities, Retirement or Profit-Sharing plans)
- Form 8453-OL (Tax Declaration for an IRD e-file online return)
- State Tax Returns (MA DOR Forms, etc)



The Reviews are in....

"Thank you for simplifying this process while making it a bit more environmentally-friendly!"

"The process was very user-friendly and stress-free."

"Online is easy, efficient and better than mail."

"It was a lot easier than driving to the post office!"

"E-file is quick and simple."

"E-file is very convenient and the instant confirmation received eliminated worry."



QUESTIONS? PERAC is here to help!



- ▶ **Web:** www.mass.gov/91a
- ▶ **91A Unit Phone:** 617-591-8991 
- ▶ **Email:** 91A-info@mass.gov
- ▶ **Address:** 10 Cabot Road, Suite 300, Medford, MA 02155
- ▶ **Messages:** If your call cannot be handled immediately, please leave us a voicemail at **617-591-8991** with your name + telephone number. **Your call will be returned as quickly as possible.**



Filing Deadline

Complete the 91A Form in its entirety and file with PERAC (by mail or online), along with relevant tax forms and schedules by **April 15, 2026**.



Want to Save Time?

File Online: www.mass.gov/91A



Faster



Save Money



More Secure



COMMONWEALTH OF MASSACHUSETTS
PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION