

Top Reasons Why Your Refund is Larger or Smaller If Your Refund Check Says...

Message Code	What it means
Line 44-Overpayment-correction in overpayment due to error on line 2A, 8, 11, 14, or 27	You made an error on your Resident tax return by incorrectly listing either your personal exemption, the amount of unemployment compensation, or social security deduction or rental deduction or you qualified for no tax status and didn't claim it. These errors can affect the amount of your refund on line 44.
Line 8A-Unemployment amount does not agree with unemployment amount on file	DOR automatically runs the amount of unemployment compensation you claim on your Resident tax return on line 8A against the amount MA DUA claims you received. If the amounts don't match, DOR uses the MA DUA information. Adjusting this line can result in a larger or smaller refund.
Line 8B-Lottery Amount does not agree with lottery winnings on file	DOR automatically runs the amount of lottery winnings you claim on your Resident tax return against the amount the MA Lottery claims you received. Adjusting this line can result in a larger or smaller refund.
Line 36-Withholding adjusted related to unclaimed lottery winnings on Line 8B	You did not report the same amount of taxes withheld from lottery winnings that MA Lottery reported to DOR. Adjusting this line can result in a larger or smaller refund.
Line 28-No tax status allowed according to filing status threshold	You did not claim No Tax Status on your Resident tax return. DOR automatically calculated that you did qualify because your income met status thresholds and you were not required to pay MA income taxes. This adjustment usually results in a larger refund.
Line 44-Overpayment: correction in overpayment due to No Tax Status	If DOR determined you qualified for No Tax Status it adjusts the amount of your refund on Line 44. This adjustment usually results in a larger refund.
Line 47-Amount of tax you owe: error in amount of tax you owe due to error on line 2A, 8, 11, 14 or 27.	You made an error on your Resident tax return by incorrectly listing either your personal exemption, the amount of unemployment compensation, or social security deduction or rental deduction or you qualified for no tax status and didn't claim it. These errors can reduce or increase the amount of tax you owe on line 47 and also could result in a refund.
Line 46-Direct deposit information incomplete	You made an error on bank information DOR needed to direct deposit your refund, so it was converted to a paper check and mailed to you. You did not include a routing number or did not check off the type of account.

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Line 29-Qualifies for Limited Income Credit that was added to line 29.	You did not claim the Limited Income Credit, but DOR automatically calculated that you did qualify and added the amount of credit on Line 29. This adjustment usually results in a larger refund.
Line 28-No Tax Status disallowed according to filing status threshold	You incorrectly claimed No Tax Status on your Form 1 tax return. DOR automatically calculated that you did not qualify because your income exceeded filing status thresholds and you were therefore required to pay MA income taxes.
Line 14G-Deduction and exemption ratio incorrect, non-mass source income adjusted	You did not include the total income from non-Massachusetts sources which is needed to calculate your correct deduction and exemption ratio on your non-resident tax return. This ratio is MA income divided by total income (which includes non-MA income.) Adjusting this line can result in a smaller percentage of allowable deductions and exemptions and a smaller refund or tax due.
Line 36-Withholding adjusted related to unclaimed unemployment compensation on Line 8A	You did not report the same amount of taxes withheld from unemployment compensation that MA DUA reported to DOR. Adjusting this line can result in a larger or smaller refund.
Line 31-No Tax Status disallowed according to filing status threshold	You incorrectly claimed No Tax Status on your non-resident or part year resident tax return. DOR automatically calculated that you did not qualify because your income exceeded filing status thresholds and you were therefore required to pay MA income taxes.
Line 40-EIC disallowed if no w2's and 6<=0 and line 7<=0 or lines 11A and 11B=0 or married filing separate.	In order to claim an earned income credit, you must have earned income and cannot claim a filing status of married filing separate. Since you had no earned income (from wages, self-employment or rental activity) and/or your filing status was married filing separate, the earned income credit is disallowed. This adjustment results in a smaller refund.
Line 10A-Unemployment claimed does not agree with unemployment on file	DOR automatically runs the amount of unemployment compensation you claim on your non-resident or part-resident tax return on line 10A against the amount DUA claims you received. If the amounts don't match, DOR uses the DUA information. Adjusting this line can result in a larger or smaller refund.