DO NOT FILE THIS DRAFT FORM

Your return will not be processed and will delay your refund

Draft forms are provided as a courtesy and are subject to change before final forms are officially released. Do not file DRAFT forms.

You can submit comments about draft or final forms, instructions, or publications at dorforms@dor.state.ma.us. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until a subsequent revision.

Massachusetts tax forms are available at mass.gov/dor/forms.
Massachusetts Department of Revenue
Form 1 Massachusetts Resident Income Tax Return

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC. FILL OUT IN BLACK INK.

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO MASS.GOV/DOR FOR MORE INFORMATION.

Massachusetts Department of Revenue
Form 1 Massachusetts Resident Income Tax Return

2017

TAXPAYER'S FIRST NAME
M.I. LAST NAME

SPouse'S FIRST NAME
M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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/COUNTY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

Fill in if (see instructions):
Original return
Amended return
Amended return due to federal change

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 or Noble Eagle
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 or address has changed since 2016

6 IF A LOSS, MARK AN X IN BOX

a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; or 1040EZ, line 4)

b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4)

1 FILING STATUS. Fill in one only:

Single
Married filing joint return (both must sign return)
Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)
Head of household. See instructions.
You are a custodial parent who has released claim to exemption for child(ren)

Fill in if noncustodial parent
Fill in if filing Schedule TDS. See instructions.

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

b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI

c. Age 65 or over before 2018

d. Blindness

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

f. Adoption. See instructions

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

2a 00
2b 00
2c 00
2d 00
2e 00
2f 00
2g 00

2 Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; or 1040EZ, line 4)

3 Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4)

4 FILING STATUS. Fill in one only:

Single
Married filing joint return (both must sign return)
Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)
Head of household. See instructions.
You are a custodial parent who has released claim to exemption for child(ren)

5 Fill in if noncustodial parent
Fill in if filing Schedule TDS. See instructions.

6 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

b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI

c. Age 65 or over before 2018

d. Blindness

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

f. Adoption. See instructions

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

7 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
### INCOME

3. Wages, salaries, tips and other employee compensation (from all Forms W-2) .......................................................... 3

4. Taxable pensions and annuities. See instructions ........................................................................................................ 4

5. a. Massachusetts bank interest ................................................. 0
   b. Exemption amount. If married filing jointly, enter $200; otherwise enter $100. a – b (not less than “0”) = 5

6. a. Business/profession income/loss (see instr.) .......................... 0
   b. Farming income/loss (see instr.) ................................. 0
   a + b = 6

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 (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5. Enclose Schedule X; not less than “0”. ................................................................. 9

10. TOTAL 5.1% 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. Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ...................................................... 12

13. Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2017, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).
   a. Not more than two .......................................................... × $3,600 = 13

14. Rental deduction. Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately).
   See instructions.
   a. Total rent paid in 2017 ........................................................ 0
   + 2 = 14

15. Other deductions from Schedule Y, line 19. Enclose Schedule Y ................................................................. 15

16. TOTAL DEDUCTIONS. Add lines 11 through 15 ................. 16

17. 5.1% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than “0” ........................................ 17

18. Total exemption amount (from line 2g). .................................................. 18

19. 5.1% 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 5.1% INCOME. Add lines 19 and 20 ......... 21
22 **TAX ON 5.1% INCOME** (from tax table). If line 21 is more than $24,000, multiply by .051.
   Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions.

23 **12% INCOME** (from Schedule B, line 39). *Not less than “0.”* Enclose Schedule B.
   a. \( \ldots \times .12 = 23 \)

24 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). *Not less than “0.”* Enclose Schedule D.
   If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS.
   If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval and see instructions.

25 Credit recapture amount. Enclose Credit Recapture Schedule. See instructions.

26 Additional tax on installment sales. See instructions.

27 If you qualify for **No Tax Status**, fill in oval and enter “0” on line 28 (from worksheet).

28 **TOTAL INCOME TAX.** Add lines 22 through 26.

**CREDITS**

29 Limited Income Credit (from worksheet).

30 Income tax due to another state or jurisdiction (from worksheet). *Not less than “0.”* Enclose Schedule OJC.

31 Other credits (from Credit Manager Schedule).

32 **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 through 31 from line 28. *Not less than “0”*

33 Voluntary fund contributions.
   a. Endangered Wildlife Conservation
   b. Organ Transplant
   c. Massachusetts AIDS
   d. Massachusetts U.S. Olympic
   e. Massachusetts Military Family Relief
   f. Homeless Animal Prevention And Care
   Total. Add lines 33a through 33f.

34 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).

35 **Health Care penalty. Not less than “0”** (from worksheet). Enclose Schedule HC.
   a. You
   b. Spouse
   c. Federal healthcare penalty
   Total. \( a + b - c = 35 \)

36 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 32 through 35.
MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

37 Massachusetts income tax withheld. Enclose all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable .......................................................... 37

38 2016 overpayment applied to your 2017 estimated tax (from 2016 Form 1, line 46 or Form 1-NR/PY, line 50. Do not enter 2016 refund .......................................................... 38

39 2017 Massachusetts estimated tax payments. Do not include line 38 amount .......................................................... 39

40 Payments made with extension .......................................................................................................................... 40

41 Payment with original return. Use only if amending a return .................................................................................. 41

42 Earned Income Credit. a. Number of qualifying children .......................................................... 42

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

43 Senior Circuit Breaker Credit. Enclose Schedule CB .......................................................................................... 43

44 Other refundable credits (from Credit Manager Schedule) .................................................................................. 44

45 TOTAL. Add lines 37 through 44 .......................................................................................................................... 45

46 OVERPAYMENT. If line 36 is smaller than line 45, subtract line 36 from line 45. If line 36 is larger than line 45, go to line 49. If line 36 and line 45 are equal, enter “0” in line 48 .......................................................................................................................... 46

47 Amount of overpayment you want APPLIED to your 2018 ESTIMATED TAX .......................................................... 47

48 THIS IS YOUR REFUND. Subtract line 47 from line 46. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. Direct deposit of refund. See instructions. Type of account (select one): Checking Savings Routing number (first two digits must be 01 to 12 or 21 to 32) .......................................................... 48

Account number .................................................................................................................................................. 48

49 TAX DUE. Subtract line 45 from line 36. Pay in full online at mass.gov/masstaxconnect. 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.

Add to total in line 49, if applicable:

Interest .......................................................... 0 0
Penalty .......................................................... 0 0
M-2210 amount .......................................................... 0 0

Exception. Enclose Form M-2210.

Fill in if self-employed

May DOR discuss this return with the preparer? Yes No

I do not want my preparer to file my return electronically

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC. FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.