

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.



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, TAXPAYER'S SOCIAL SECURITY NUMBER, SPOUSE'S FIRST NAME, M.I., LAST NAME, SPOUSE'S SOCIAL SECURITY NUMBER, MAILING ADDRESS, CITY/TOWN, STATE, ZIP, FOREIGN PROVINCE/STATE/COUNTRY, 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, Fill in if veteran of U.S. armed services, Fill in appropriate oval(s) if taxpayer(s) is deceased, Fill in if under age 18, Fill in if name or address has changed since 2016

a Total federal income, b Total federal adjusted gross income

1 FILING STATUS. Fill in one only. Single, Married filing joint return, Married filing separate return, Head of household, 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

2 EXEMPTIONS. a. Personal exemptions, b. Number of dependents, c. Age 65 or over before 2018, d. Blindness, e. Medical/dental, f. Adoption, g. TOTAL EXEMPTIONS

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

DRAFT AS OF NOVEMBER 11, 2017. NOT FILE SUBJECT TO CHANGE

Be sure to include state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding.)



2017 FORM 1, PAGE 3
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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 22

_____ 0 0

23 12% INCOME (from Schedule B, line 39). **Not less than "0."** Enclose Schedule B.

a. _____ × .12 = 23

_____ 0 0

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. 24
If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval and see instructions.

_____ 0 0

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

_____ 0 0

26 Additional tax on installment sales. See instructions 26

_____ 0 0

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

_____ 0 0

28 TOTAL INCOME TAX. Add lines 22 through 26 28

_____ 0 0

CREDITS

29 Limited Income Credit (from worksheet) 29

_____ 0 0

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

_____ 0 0

31 Other credits (from Credit Manager Schedule) 31

_____ 0 0

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

_____ 0 0

33 Voluntary fund contributions.

a. Endangered Wildlife Conservation 33a

_____ 0 0

b. Organ Transplant 33b

_____ 0 0

c. Massachusetts AIDS 33c

_____ 0 0

d. Massachusetts U.S. Olympic 33d

_____ 0 0

e. Massachusetts Military Family Relief 33e

_____ 0 0

f. Homeless Animal Prevention And Care 33f

_____ 0 0

Total. Add lines 33a through 33f 33

_____ 0 0

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

_____ 0 0

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

_____ 0 0

36 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 35 36

_____ 0 0

DO NOT FILE AS OF NOVEMBER 17, 2017
DRAFT AS OF NOVEMBER 17, 2017
SUBJECT TO CHANGE



2017 FORM 1, PAGE 4
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for taxpayer name and M.I. Last Name

Grid for taxpayer's social security number

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

Grid for line 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

Grid for line 38

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

Grid for line 39

40 Payments made with extension 40

Grid for line 40

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

Grid for line 41

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

Amount from U.S. return [] x .23 = 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 []

Grid for line 42

43 Senior Circuit Breaker Credit. Enclose Schedule CB 43

Grid for line 43

44 Other refundable credits (from Credit Manager Schedule) 44

Grid for line 44

45 TOTAL. Add lines 37 through 44 45

Grid for line 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

Grid for line 46

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

Grid for line 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. 48

Grid for line 48 with REFUND label

Type of account (select one): [] Checking [] Savings

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

Grid for routing number

Account number

Grid for account number

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

Grid for line 49

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 []

Penalty []

M-2210 amount []

[] Exception. Enclose Form M-2210.

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 []

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.