

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.

