Form 1 Massachusetts Resident Income Tax Return 2015

1. **FILING STATUS** (select one only)
   - Single
   - Married filing joint return (both must sign return)
   - Married filing separate return (enter spouse's Social Security number in the appropriate space above)
   - Head of household (see instructions)
   - You are a custodial parent who has released claim to exemption for child(ren)

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.

3. **INCOME**
   - Wages, salaries, tips and other employee compensation (from all Forms W-2)
   - Taxable pensions and annuities
   - Massachusetts bank interest
   - Business/profession or farm income/loss (enclose Massachusetts Sch. C or U.S. Sch. F)
   - Unemployment compensation
   - Massachusetts state lottery winnings
   - Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X

4. **TOTAL INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7)

5. **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
   [Signature]
   [Date]
   Print paid preparer’s name
   [Preparer’s name]
   Preparer’s SSN or PTIN
   [SSN or PTIN]

   Spouse’s signature (if filing jointly)
   [Signature]
   [Date]
   Paid preparer’s phone
   [Phone number]
   Paid preparer’s EIN
   [EIN]

   May DOR discuss this return with the preparer?
   Yes
   Paid preparer’s signature
   [Signature]
   [Date]
   Fill in if self-employed

   I do not want my preparer to file my return electronically

   For Privacy Act Notice, see instructions.
## DEDUCTIONS

11. **Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement.** Not more than $2,000.
   
   (Medicare premiums deducted from your Soc. Sec. or retirement payments are not deductible.)
   
11a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than $2,000.
   
   
12. **Child under age 13, or disabled dependent/spouse care expenses** (from worksheet).
   
13. **Number of dependent member(s) of household under age 12, or dependents age 65 or over** (not you or your spouse) as of December 31, 2015, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).
   
   Not more than two:
   
   a. \[
   \frac{3 \times 3,600}{2} = \]
   
14. **Rental deduction. Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately).** See instructions.

   Total rent paid in 2015: a. \[
   \frac{0}{2} = \]

15. **Other deductions from Schedule Y, line 18** (enclose Schedule Y).

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

17. **5.15% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. Not less than “0”

18. **Total exemption amount** (from line 2, item f).

19. **5.15% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. Not less than “0.”

20. **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. Not less than “0”
   
   (enclose Schedule B)

21. **TOTAL TAXABLE 5.15% INCOME.** Add lines 19 and 20.

22. **TAX ON 5.15% INCOME** (from tax table). If line 21 is more than $24,000, multiply by .0515.

   **Note:** If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval.

23. **12% INCOME** from Schedule B, line 39. Not less than “0” (enclose Schedule B):

   a. \[
   \frac{0}{0} \times .12 = \]

24. **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). Not less than “0.” Enclose Schedule D. If filing Sched. 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 (see instructions)

25. **Credit recapture amount** (enclose Schedule H-2). See instructions.

26. **Additional tax on installment sale** (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.

29. **CREDITS**

   **Limited Income Credit** (from worksheet).

30. Other credits from Schedule Z, line 15 (enclose Schedule Z).

31. **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 and 30 from line 28. Not less than “0”
Voluntary fund contributions:

a. Endangered Wildlife Conservation  
   
   b. Organ Transplant  
   
   c. Massachusetts AIDS  
   
   Total. Add lines 32a through 32f.  

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

Health Care penalty. Not less than “0” (from worksheet; be sure to enclose Schedule HC):  

Income tax after credits, contributions, use tax and HC penalty. Add lines 31–34.  

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

2014 overpayment applied to your 2015 estimated tax (from 2014 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2014 refund).  

2015 Massachusetts estimated tax payments (do not include amount in line 37).  

Payments made with extension.  

Earned Income Credit:  

a. Number of qualifying children  
   
   b. Amount from U.S. return  
   
   c. Federal healthcare penalty  
   
   Income tax due on Internet, mail order and other out-of-state purchases.  

Health Care penalty. Not less than “0” (from worksheet; be sure to enclose Schedule HC):  

a.  
   
   b.  
   
   c.  
   
   a + b – c = 34  

If line 35 is smaller than line 43, subtract line 35 from line 43. If line 35 is larger than line 43, go to line 47. If line 35 and line 43 are equal, enter “0” in line 46.  

Amount of overpayment you want APPLIED to your 2016 ESTIMATED TAX.  

This is your refund. Subtract line 45 from line 44. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204.  

Direct Deposit of Refund. See instructions. Type of account (you must select one):  

   Checking  
   Savings  

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

TAX DUE. Subtract line 43 from line 35. Pay online at mass.gov/dor/payonline, or use Form PV.  

Pay in full. Write Social Security number(s) on lower left corner of check and be sure to sign check. Make payable to Commonwealth of Massachusetts. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.  

Add to total in line 47, if applicable:

Interest  
   
   Penalty  
   
   M-2210 amount  
   
   Exception. Enclose Form M-2210