### Massachusetts Resident Income Tax Return 2011

#### 1. Filing Status
- **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 **$8,800**.
     - If married filing jointly, enter $8,800.
   - **b. Number of dependents.** (Do not include yourself or your spouse.)
     - Enter number × $1,000 = 2b
   - **c. Age 65 or over before 2012:** You Spouse
     - Enter number × $2,000 = 2d
   - **d. Blindness:**
     - You Spouse
     - Enter number × $2,200 = 2d
   - **e. 1. Medical/Dental**
     - Enter number
     - From U.S. Schedule A, line 4
   - **2. Adoption**
     - Enter number
   - **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18.

#### 3. Income
   - **Wages, salaries, tips and other employee compensation** (from all Forms W-2)
   - **Taxable pensions and annuities** (see instructions)

#### 4. Other Income
   - **Massachusetts bank interest**
     - **Exemption amount** = a - b = 5
   - **Business/profession or farm income/loss** (enclose Massachusetts Schedule C or U.S. Schedule F)
   - **Unemployment compensation.** See instructions
   - **Massachusetts state lottery winnings**
   - **Other income (alimony, taxable IRA/Keogh distribution, winnings, fees)** from Schedule X, line 5 (enclose Schedule X; not less than “0”)

#### 5. Total 5.3% Income
Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 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.

<table>
<thead>
<tr>
<th>Your signature</th>
<th>Date</th>
<th>Print paid preparer's name</th>
<th>Preparer's SSN or PTIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse's signature (if filing jointly)</td>
<td>Date</td>
<td>Paid preparer's phone</td>
<td>Paid preparer's EIN</td>
</tr>
</tbody>
</table>

May DOR discuss this return with the preparer? **Yes**

I do not want my preparer to file my return electronically **No**
### DEDUCTIONS

11 a. 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.)
   \[ \text{Total} \times \frac{3,600}{2} = \ldots \]  
   ➤ 11a 0 0

   b. Amount your spouse 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.)
   ➤ 11b 0 0

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet)
   ➤ 12 0 0

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, 2011, or disabled dependent(s) (**only if single, head of household or married filing joint return and not claiming line 12**).
   **Not more than two**
   ➤ 13 0 0

14 Rental deduction. **Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately).** See instructions.
   \[ \text{Total rent paid in 2011} \times \frac{\text{Medicare premiums}}{2} = \ldots \]  
   ➤ 14 0 0

15 Other deductions from Schedule Y, line 16 (**enclose Schedule Y**)
   ➤ 15 0 0

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15
   ➤ 16 0 0

17 **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than “0”**
   ➤ 17 0 0

18 Total exemption amount (from line 2, item f)
   ➤ 18 0 0

19 **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than “0.”**
   If line 17 is less than line 18, see instructions
   ➤ 19 0 0

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

21 **TOTAL TAXABLE 5.3% INCOME.** Add lines 19 and 20
   ➤ 21 0 0

22 **TAX ON 5.3% INCOME** (from tax table). If line 21 is more than $24,000, multiply by .053.
   **Note:** If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 22 by .0585. See instructions; fill in oval.
   ➤ 22 0 0

23 **12% INCOME** from Schedule B, line 39. **Not less than “0”** (**enclose Schedule B**):
   a. ➤ 23 0 0
   \[ \text{Total} \times .12 = \ldots \]  
   ➤ 23 0 0

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
   ➤ 24 0 0

27 If you qualify for **No Tax Status**, fill in oval and enter “0” on line 28 (from worksheet)
   ➤ 27 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 Other credits from Schedule Z, line 13 (**enclose Schedule Z**)
   ➤ 30 0 0

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Endangered Wildlife Conservation</td>
<td>0.00</td>
</tr>
<tr>
<td>b. Organ Transplant Fund</td>
<td>0.00</td>
</tr>
<tr>
<td>c. Massachusetts AIDS Fund</td>
<td>0.00</td>
</tr>
<tr>
<td>d. Massachusetts United States Olympic Fund</td>
<td>0.00</td>
</tr>
<tr>
<td>e. Massachusetts Military Family Relief Fund</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Use tax due on out-of-state purchases (from worksheet).** If no use tax due enter “0”.

**Health Care penalty (from worksheet; be sure to enclose Schedule HC):**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>a + b</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. You</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>b. Spouse</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**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-2G, 2-G, 1099-G, 1099-MISC, 1099-R, PWH-WA and LOA).**

**2010 overpayment applied to your 2011 estimated tax (from 2010 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2010 refund).**

**2011 Massachusetts estimated tax payments (do not include amount in line 37).**

**Payments made with extension.**

**Earned Income Credit:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Number of qualifying children</td>
<td>0.00</td>
</tr>
<tr>
<td>Amount from U.S. return</td>
<td>0.00</td>
</tr>
<tr>
<td>× 0.15 =</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Senior Circuit Breaker Credit (enclose Schedule CB).**

**Other refundable credits from Schedule RF, line 4 (enclose Schedule RF).**

**TOTAL.** Add lines 36 through 42.

**OVERPAYMENT.** 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 2012 ESTIMATED TAX.**

**THIS IS YOUR REFUND.** Subtract line 45 from line 44.

**Direct Deposit of Refund.** See instructions.

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

**PAY IN FULL.** Write Social Security number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204.