



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, Veteran of U.S. armed services, Deceased, Under age 18, Name or address 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

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



2017 FORM 1, PAGE 2
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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. b. a - b (not less than "0") = 5
Massachusetts bank interest *Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.*
- 6** a. b. a + b = 6
Business/profession income/loss (see instr.) *Farming income/loss (see instr.)*
- 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 + 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



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

_____00

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

a. _____ × .12 = 23

_____00

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.

_____00

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

_____00

26 Additional tax on installment sales. See instructions 26

_____00

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 28

_____00

CREDITS

29 Limited Income Credit (from worksheet) 29

_____00

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

_____00

31 Other credits (from Credit Manager Schedule) 31

_____00

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

_____00

33 Voluntary fund contributions.

a. Endangered Wildlife Conservation 33a

_____00

b. Organ Transplant 33b

_____00

c. Massachusetts AIDS. 33c

_____00

d. Massachusetts U.S. Olympic 33d

_____00

e. Massachusetts Military Family Relief 33e

_____00

f. Homeless Animal Prevention And Care. 33f

_____00

Total. Add lines 33a through 33f 33

_____00

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

_____00

35 Health Care penalty. **Not less than "0"** (from worksheet). **Enclose** Schedule HC.

a. You _____ b. Spouse _____ c. Federal healthcare penalty _____

_____00

_____00

_____00

Total a + b - c = 35

_____00

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

_____00



2017 FORM 1, PAGE 4
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

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

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

Amount from U.S. return _____ × .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

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** 48

REFUND 00

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) _____

Account number _____

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