

## Fill out in black ink. For a faster refund, file your return electronically at mass.gov/dor. You must also complete and enclose Schedule HC.

DATE

TAXPAYER'S PHONE

Form 1 Maccachusette Posident Income Tay Poturn	
Form 1 Massachusetts Resident Income Tax Return  M.I. LAST NAME  AND LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMBER
INAPATEN S PINST INAINIE NI.I. LAST INAINIE	TAXPATER S SOCIAL SECURITY NUMBER
SPOUSE'S FIRST NAME M.I. LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below.  CITY/TOWN	STATE ZIP
FOREIGN PROVINCE/STATE/COUNTY FOREIGN COUNTRY (OR COUNTRY CODE)	FOREIGN POSTAL CODE
Fill in if (see instructions): — Amended return — Other jurisdiction change (enter date of change)	
	\$1 Spouse Total \$
Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Penin	
Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions	
Fill in if under age 18. See instructions	· ·
Fill in if name has changed. See instructions	Taxpayer Spouse
Fill in if noncustodial parent.	
Fill in if you are a custodial parent who has released claim to exemption for child(ren)	
Fill in if filing the following schedule(s). See instructions: Schedule TDS Schedule FCI	
Fill in if at any time during 2024 you received (as a reward, award, or payment for property or services) or sold, exchanged, gif	ted, or
otherwise disposed of a digital asset (or a financial interest in a digital asset). See instructions	
▼ IF A LOSS, MARK AN X IN BOX	▼ IF A LOSS, MARK AN X IN BOX
2 Total tederal income Total tederal adjusted gross income	
a Total federal income (from U.S. Form 1040, line 9) Total federal adjusted gross income (from U.S. Form 1040, line 11)	
V	
(from U.S. Form 1040, line 9) (from U.S. Form 1040, line 11)  1 FILING STATUS. Fill in only one filing status. Fill in if not using same filing status on the federal return (See ins Single Married filing joint return (both must sign return) Head of household (see in	estructions) anstructions)
(from U.S. Form 1040, line 9) (from U.S. Form 1040, line 11)  1 FILING STATUS. Fill in only one filing status. Fill in if not using same filing status on the federal return (See ins Single Married filing joint return (both must sign return) Head of household (see in Married filing separate return (enter spouse's name and Social Security number in the appropriate areas above)	structions)
(from U.S. Form 1040, line 9)  (from U.S. Form 1040, line 11)  1 FILING STATUS. Fill in only one filing status. Fill in if not using same filing status on the federal return (See instance)  Single Married filing joint return (both must sign return)  Head of household (see in Married filing separate return (enter spouse's name and Social Security number in the appropriate areas above)  Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 (See instructions)	estructions) anstructions)
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(from U.S. Form 1040, line 9)  (from U.S. Form 1040, line 11)  1 FILING STATUS. Fill in only one filing status. Fill in if not using same filing status on the federal return (See inspection)  Single Married filing joint return (both must sign return)  Head of household (see inspection)  Married filing separate return (enter spouse's name and Social Security number in the appropriate areas above)  Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 (See instructions)  2 EXEMPTIONS  a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If married jointly, enter \$8,800.  b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI Total	ostructions)  NRA (See instructions)  od filing 2a
(from U.S. Form 1040, line 9)  (from U.S. Form 1040, line 11)  1 FILING STATUS. Fill in only one filling status. Fill in if not using same filling status on the federal return (See inspection)  Single Married filling joint return (both must sign return)  Head of household (see inspection)  Married filling separate return (enter spouse's name and Social Security number in the appropriate areas above)  Fill in if joint filling exemption for spouses with Massachusetts gross income under \$8,000 (See instructions)  2 EXEMPTIONS  a. Personal exemptions. If single or married filling separately, enter \$4,400. If head of household, enter \$6,800. If married jointly, enter \$8,800.  b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI	ed filing2a \$1,000 = 2b
(from U.S. Form 1040, line 9)  (from U.S. Form 1040, line 9)  (from U.S. Form 1040, line 11)  FILING STATUS. Fill in only one filling status. Fill in if not using same filling status on the federal return (See inspection)  Single Married filling joint return (both must sign return)  Head of household (see inspection)  Head of household (see inspection)  Fill in if joint filling exemption for spouses with Massachusetts gross income under \$8,000 (See instructions)  EXEMPTIONS  a. Personal exemptions. If single or married filling separately, enter \$4,400. If head of household, enter \$6,800. If married jointly, enter \$8,800.  b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI	structions)  NRA (See instructions)  ad filing2a  \$1,000 = 2b  \$ 700 = 2c  \$2,200 = 2d
(from U.S. Form 1040, line 9)  (from U.S. Form 1040, line 9)  (from U.S. Form 1040, line 11)  FILING STATUS. Fill in only one filing status. Fill in if not using same filing status on the federal return (See inspection)  Single Married filing joint return (both must sign return)  Head of household (see inspection)  Head of household (see inspection)  Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 (See instructions)  EXEMPTIONS  a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If married jointly, enter \$8,800.  b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI  c. Age 65 or over before 2025  You  Spouse  Total  X  d. Blindness  You  Spouse  Total	structions)  NRA (See instructions)  ad filing2a  \$1,000 = 2b  \$ 700 = 2c  \$2,200 = 2d2e
(from U.S. Form 1040, line 9)  1 FILING STATUS. Fill in only one filing status. Fill in if not using same filing status on the federal return (See ins Single Married filing joint return (both must sign return) Head of household (see in Married filing separate return (enter spouse's name and Social Security number in the appropriate areas above) Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 (See instructions)  2 EXEMPTIONS  a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If marrie jointly, enter \$8,800  b. Number of dependents (do not include yourself or your spouse). Enclose Schedule DI Total  c. Age 65 or over before 2025 You Spouse Total  d. Blindness You Spouse Total  e. Medical/dental (from U.S. Schedule A, line 4)	structions)  NRA (See instructions)  ad filing2a \$1,000 = 2b \$700 = 2c \$2,200 = 2d2e2f

SPOUSE'S SIGNATURE

DATE

YOUR SIGNATURE

TAXPAYER'S E-MAIL ADDRESS



	NAME M.I. LAST NAME				0 0001/12 0	SECURITY N	IUIVIDEN		
INCON  3 Wanes s	<b>VIE</b> salaries, tips and other employee compensation (from all Forms W-2)		3					0	0
_	pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding.							0	0
	nusetts bank interest							0	0
								0	0
	ess/profession income or loss. <b>Enclose</b> Schedule C								0
_	ng income or loss. <b>Enclose</b> U.S. Schedule F								0
	e reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss							_^-	0
	ployment compensation. See instructions								0
b. Massa	achusetts state lottery winnings		8b						
<b>9</b> Other inc	come from Schedule X, line 7. <b>Enclose</b> Schedule X; not less than 0		9						0
O TOTAL 5	<b>5.0% INCOME.</b> Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7	7 10						U	0
	CTIONS	Not more than \$0.0	00		110			0	0
a. Allioui	nt you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement.							0	0
	THE STATE OF THE S								
	ant spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirements					n n	n	n n	÷
2 Reserve	ed for future use.			12	0	0 0			0
2 Reserve	ed for future use.			12	0	0,0			÷
<ul><li>2 Reserve</li><li>3 Reserve</li><li>4 Rental de</li></ul>	ed for future use. ed for future use. eduction. See instructions.			12	13			0 0	0
<ul><li>2 Reserve</li><li>3 Reserve</li><li>4 Rental de a. Enter ti</li></ul>	ed for future use.  ed for future use.  eduction. See instructions.  the total qualified rent paid in 2024 in the box then divide by 2.		00	12	13			0 0	0
<ul><li>2 Reserve</li><li>3 Reserve</li><li>4 Rental de a. Enter ti</li><li>5 Other dec</li></ul>	ed for future use.  ed for future use.  eduction. See instructions.  the total qualified rent paid in 2024 in the box then divide by 2.  eductions from Schedule Y, line 19. Enclose Schedule Y.		<b>0 0</b> 15	12	13			0 0	0
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2 Reserve 3 Reserve 4 Rental de a. Enter ti 5 Other dec 6 TOTAL I 7 5.0% IN	ed for future use.  ed for future use.  eduction. See instructions.  the total qualified rent paid in 2024 in the box then divide by 2.  eductions from Schedule Y, line 19. Enclose Schedule Y.  DEDUCTIONS. Add lines 11 through 15  NCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0.		<b>0 0</b> 151617	12 	13				0 0 0 0
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2 Reserve 3 Reserve 4 Rental de a. Enter ti 5 Other dec 6 TOTAL I 7 5.0% IN 8 Total exer 9 5.0% IN than line 10 INTERES 11 TOTAL I 12 TAX ON Note: If 13 INCOME	ed for future use.  ed for future use.  eduction. See instructions.  the total qualified rent paid in 2024 in the box then divide by 2.  eductions from Schedule Y, line 19. Enclose Schedule Y.  DEDUCTIONS. Add lines 11 through 15.  NCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0.  emption amount (from line 2g).  NCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than 0. If a 18, see instructions.  EST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than 0. Enclose Schedule B.  15.0% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .05. choosing the optional 5.85% tax rate, fill in oval and see instructions  E FROM SCHEDULE B (see instructions). Not less than 0. Enclose Schedule B income  0 0	f line 17 is less  ose Schedule B	0 0 015161719202122	12 12 	13			0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0



TAXP	YER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIAL	L SECURITY NUMBER	3	
24	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than O. Enclose Schedule D. If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS	24			0	0
25	Credit recapture amount. <b>Enclose</b> Schedule CRS. See instructions	25			0	0
26	Additional tax on installment sales. See instructions	26			0	0
27 28	TOTAL TAX					
	a. Income tax. Add lines 22 through 26					
	b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 28b  Total tax. Add lines 28a and 28b	28			0	0
29	CREDITS Limited Income Credit (from worksheet)	29			0	0
	Income tax due to another state or jurisdiction (from worksheet). <b>Not less than 0. Enclose</b> Schedule OJC				0	0
31	Other credits (from Schedule CMS)	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		O	0
	c. Massachusetts Public Health HIV and Hepatitis Fund		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		. a + b = 35		0	0
36	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions	36			0	0
37	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS	37			0	0
38	a. Massachusetts income tax withheld from Form(s) W-2	0	0			
	b. Massachusetts income tax withheld from Form(s) 1099	0	0			
	c. Massachusetts income tax withheld from other forms. See instructions 38c	0	0			
	Total. Add lines 38a through 38c	38			0	0



224 Massachusetts estimated tax payments. Do not include line 39 amount	NT	PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S PHON	E	DATE				
224 Massachusetts estimated tax payments. Do not include line 39 amount 224 Massachusetts estimated tax payments. Do not include line 39 amount 225 Massachusetts estimated tax payments. Do not include line 39 amount 226 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 227 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 228 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 239 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 240 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 250 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 251 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 252 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 253 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 254 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 255 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 256 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 257 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 258 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 259 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 250 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 250 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 250 Massachusetts DoR, PO Box 7003, Boston, MA 02204. 251 Massachusetts DOR, PO Box 7003, Boston, MA 02204. 252 Massachusetts DOR, PO Box 7003, Boston, MA 02204. 253 Massachusetts DOR, PO Box 7003, Boston, MA 02204. 254 Massachusetts DOR, PO Box 7003, Boston, MA 02204. 255 Massachusetts DOR, PO Box 7003, Boston, MA 02204.			rm M-22					
on of enter 2023 refund			NA 00	240				
on ot enter 2023 refund  224 Massachusetts estimated tax payments. Do not include line 39 amount  40  ayments made with extension  41  MENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions.  42  ARNED INCOME CREDIT.  Mumber of qualifying children  43  ANNED INCOME CREDIT.  Mumber of qualifying children  44  Anned income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in over un qualify for this exception.  45  Beserved for future use.  45  Credit Enter number of dependents: a. x (See instructions) = 46  After refundable credits (from Schedule CMS).  A7  DTAL REFUNDABLE CREDITS. Add lines 43 through 47.  48  CRESS Paid Family Leave withholding. See instructions.  49  CREPAYMENT. If line 37 is smaller than line 50, subtract line 37 from line 50. If line 37 is larger than line 50, to line 54. If line 37 and line 50 are equal, enter 0 in line 53.  51  Thought of overpayment you want APPLIED to your 2025 ESTIMATED TAX.  52  HIS IS YOUR REFUND. Subtract line 52 from line 51.  all to Massachusetts DOR, PO Box 7000, Boston, MA 02204.  First deposit of refund. See instructions.  53  Type of account (select one): Chauting number (first two digits must be 01 to 12 or 21 to 32)  Account number		Or pay by mail. Make check payable to <b>Commonwealth of Massachusetts</b> . Write <b>Social Security number(s)</b> in		ection of chec	k and be	sur	e to s	sig
on one enter 2023 refund	ļ	TAX DUE. Subtract line 50 from line 37. Pay in full online at mass nov/masstaxconnect	54					0
on one enter 2023 refund		Account number (inst two digits must be 01 to 12 of 21 to 32)  Account number					581	ŧVIΠ
on other 2023 refund		<b>Direct deposit of refund.</b> See instructions.		count (select	one):		Ch	nec
on not enter 2023 refund		THIS IS YOUR REFUND. Subtract line 52 from line 51.					-	0
on not enter 2023 refund		Amount of overpayment you want <b>APPLIED to your 2025 ESTIMATED TAX</b>	52					0
on ont enter 2023 refund		<b>OVERPAYMENT.</b> If line 37 is <b>smaller</b> than line 50, subtract line 37 from line 50. If line 37 is <b>larger</b> than line 50, go to line 54. If line 37 and line 50 are equal, enter 0 in line 53	51					0
on not enter 2023 refund		•	50					0
onot enter 2023 refund		Excess Paid Family Leave withholding. See instructions	49					0
onot enter 2023 refund		TOTAL REFUNDABLE CREDITS. Add lines 43 through 47.	48					0
onot enter 2023 refund		Other refundable credits (from Schedule CMS)	47					0
o not enter 2023 refund		Child and Family Tax Credit. Enter number of dependents: a(See instructions) =		46				0
o not enter 2023 refund		Reserved for future use.		45	U	Ü		0
o not enter 2023 refund		Senior Circuit Breaker Credit. <b>Enclose</b> Schedule CB		44		<u> </u>		0
o not enter 2023 refund		EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return  Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for you qualify for this exception.	43b × _ an excep	= 43 ition (see inst	ructions)	. Fill	in ova	
o not enter 2023 refund		AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions	42					0
o not enter 2023 refund		Payments made with extension	41					0
o not enter 2023 refund		2024 Massachusetts estimated tax payments. <b>Do not include line 39 amount</b>	40					0
123 overnayment applied to your 2024 estimated tay (from 2023 Form 1, line 51 or Form 1-NR/PY, line 55.)			39					0
		2022 everyourgest applied to your 2024 estimated toy (from 2022 Form 1, line E1 or Form 1, ND/DV line E5.)						