



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. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions. | 4 |
| 5 | Massachusetts bank interest | 5 |
| 6 | a. Business/profession income or loss. Enclose Schedule C | 6a |
| | b. Farming income or loss. Enclose U.S. Schedule F | 6b |
| 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 from Schedule X, line 7. Enclose Schedule X; not less than 0 | 9 |
| 10 | TOTAL 5.0% 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 | 0 0 |
| | b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000 | 11b | 0 0 |
| 12 | Reserved for future use. | 12 | 0 0 0 0 0 0 0 |
| 13 | Reserved for future use. | 13 | 0 0 0 0 0 0 |
| 14 | Rental deduction. See instructions. | | |
| | a. Enter the total qualified rent paid in 2024 in the box then divide by 2. | 0 0 | ÷ 2 = 14 |
| 15 | Other deductions from Schedule Y, line 19. Enclose Schedule Y | 15 | 0 0 |
| 16 | TOTAL DEDUCTIONS. Add lines 11 through 15 | 16 | 0 0 |
| 17 | 5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than 0 | 17 | 0 0 |
| 18 | Total exemption amount (from line 2g). | 18 | 0 0 |
| 19 | 5.0% 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 5.0% INCOME. Add lines 19 and 20 | 21 | 0 0 |
| 22 | TAX ON 5.0% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .05.
Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions <input type="checkbox"/> | 22 | 0 0 |
| 23 | INCOME FROM SCHEDULE B (see instructions). Not less than 0. Enclose Schedule B. | | |
| | a. 8.5% income <input type="text"/> 0 0 × .085 = 23a <input type="text"/> 0 0 | | |
| | b. 12% income <input type="text"/> 0 0 × .12 = 23b <input type="text"/> 0 0 | | |
| TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 23a and 23b..... | | 23 | 0 0 |



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

39 2023 overpayment applied to your 2024 estimated tax (from 2023 Form 1, line 52 or Form 1-NR/PY, line 56.)
Do not enter 2023 refund 39

40 2024 Massachusetts estimated tax payments. **Do not include line 39 amount** 40

41 Payments made with extension 41

42 AMENDED RETURN ONLY. Payments made with original return. **Not less than 0.** See instructions. 42

43 EARNED INCOME CREDIT.

a. Number of qualifying children b. Amount from U.S. return **0 0** (See instructions) $43b \times \underline{\hspace{2cm}} = 43$

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.

44 Senior Circuit Breaker Credit. **Enclose** Schedule CB 44

45 Reserved for future use. 45

46 Child and Family Tax Credit. Enter number of dependents: a. x (See instructions) = 46

47 Other refundable credits (from Schedule CMS) 47

48 TOTAL REFUNDABLE CREDITS. Add lines 43 through 47 48

49 Excess Paid Family Leave withholding. See instructions 49

50 TOTAL. Add lines 38 through 42 and lines 48 and 49 50

51 OVERPAYMENT. If line 37 is **smaller** than line 50, subtract line 37 from line 50. If line 37 is **larger** than line 50, go to line 54. If line 37 and line 50 are equal, enter 0 in line 53 51

52 Amount of overpayment you want **APPLIED** to your 2025 ESTIMATED TAX 52

53 THIS IS YOUR REFUND. Subtract line 52 from line 51.

Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204**.

Direct deposit of refund. See instructions.

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

REFUND **0 0**

Type of account (select one): Checking
 Savings

54 TAX DUE. Subtract line 50 from line 37. **Pay in full online at mass.gov/masstaxconnect** 54

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**.

These amounts will affect your refund or tax due:

Exception. **Enclose** Form M-2210.

Interest **0 0**

Penalty **0 0**

M-2210 amount **0 0**

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 DOR may discuss this return with the preparer I do not want my preparer to file my return electronically

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSURE SCHEDULE HC (IF APPLICABLE). FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.