

## 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.

**Massachusetts Department of Revenue** 

## 2024

## Form 1 Massachusetts Resident Income Tax Return

TAXPAYER'S FIRST NAME	M.I.	LAST NAME		TAXPAYER'S SOCIAL SECURI	TY NUMBER
SPOUSE'S FIRST NAME	M.I.	LAST NAME		SPOUSE'S SOCIAL SECURITY	y number
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a for	oreign addres	ss, also complete line below.	CITY/TOWN	STATE ZIP	
FOREIGN PROVINCE/STATE/COUNTY			FOREIGN COUNTRY (OR COUNTRY CODE)	FOREIGN POSTAL (	CODE
Fill in if (con instructions):	led retu	urn Otho	r jurisdiction change (enter date of char	MMDDYY	
,	ıeu retu ıl amen		nded return due to IRS BBA Partners		
State Election Campaign Fund (this contribution					Total \$
Fill in if veteran of U.S. armed services who serv				eninsula Taxpaye	r Spouse
Fill in appropriate oval(s) if taxpayer(s) is decea	sed. See	instructions	<b>.</b>	Taxpaye	r Spouse
Fill in if under age 18. See instructions				Taxpaye	r Spouse
Fill in if name has changed. See instructions			~ Y / / / \	<b>/</b> Taxpaye	r Spouse
Fill in if noncustodial parent					🥏
Fill in if you are a custodial parent who has rele	/				
Fill in if filing the following schedule(s). See ins				l gifted or	
Fill in if at any time during 2024 you received (a otherwise disposed of a digital asset (or a financ				ı, giilea, or	
otherwise disposed of a digital asset (of a finality			66 (113)(10)(13)	▼ IF A LOSS, MARK AN X IN BOX	
a Total federal income (from U.S. Form 1040, line 9)		0	<b>b</b> Total federal adjusted gross inco (from U.S. Form 1040, line 11)	me	00
1 FILING STATUS. Fill in only one fili	ng status	s. Fill in if <b>not</b> using	same filing status on the federal return (Se	e instructions)	
Single  Married filing jo	int returr	n (both must sign retur	Head of household (s	see instructions)	
			urity number in the appropriate areas above ss income under \$8,000 (See instructions)		ructions)
2 EXEMPTIONS			H		
a. Personal exemptions. If single or marrie jointly, enter <b>\$8,800</b>				arried filing	00
b. Number of dependents ( <b>do not</b> include				× \$1,000 = 2b	00
c. Age 65 or over before 2025	You	Spouse	Total	×\$ 700 = 2c	
d. Blindness	You	Spouse	Total	× \$2,200 = 2d	00
e. Medical/dental (from U.S. Schedule A, I	ne 4)			2e	00
f. Adoption. See instructions				2f	00
g. TOTAL EXEMPTIONS. Add lines 2a th	rough 2	f. Enter here and on lin	e 18	2g	
CION HEDE Hadas manalitica of marity	oolo '	that to the heat of	, knowledge and helief this water	onaloguese ere true	nt and complete
SIGN HERE. Under penalties of perjury, I d YOUR SIGNATURE	eciare 1	tnat to the dest of my Date /	/ KNOWLEAGE AND DELLET THIS TETURN AND SPOUSE'S SIGNATURE /	enclosures are true, correc	DATE / /
TAXPAYER'S E-MAIL ADDRESS		/		TAXPAYER'S PHONE	/ /



AXPA	AYER'S FIRST NAME M.I. LAST NAME TAXPAYER'S SOCIAL SECURITY NUMBER		_
2	INCOME Wages, calaries, tips and other ampleyes compansation (from all Forms W.2)	0	0
_	Wages, salaries, tips and other employee compensation (from all Forms W-2)	0	0
	Taxable pensions and annuities. Attach any Form(s) 1099-R with Massachusetts withholding. See instructions		0
_	Massachusetts bank interest		0
b	a. Business/profession income or loss. <b>Enclose</b> Schedule C		0
	b. Farming income or loss. <b>Enclose</b> U.S. Schedule F		
7	If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 7		0
8	a. Unemployment compensation. See instructions		0
	b. Massachusetts state lottery winnings		0
9	Other income from Schedule X, line 7. <b>Enclose</b> Schedule X; not less than 0		0
10	TOTAL 5.0% INCOME. Add lines 3 through 9. Be sure to subtract any losses in lines 6 or 7	0	0
	DEDUCTIONS	n	0
11	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. <b>Not more than \$2,000</b>		0
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. <b>Not more than \$2,000</b>		0
12	neserveu for future use.		
13	Reserved for future use.	U_U	0
14	Rental deduction. See instructions.	n	0
	a. Enter the total qualified rent paid in 2024 in the box then divide by 2 $\div$ 2 = 14		-
15	Other deductions from Schedule Y, line 19. <b>Enclose</b> Schedule Y		0
16	TOTAL DEDUCTIONS. Add lines 11 through 15		0
17	5.0% INCOME AFTER DEDUCTIONS, Subtract line 16 from line 10. Not less than 0		0
18	Total exemption amount (from line 2g)	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	0	0
20	INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than 0. Enclose Schedule B 20	0	0
	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	0	0
<b>2</b> 7	TO THE HOUSE OF THE PROPERTY O		
	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	O	0
22	TAX ON 5.0% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .05.	ļO	0
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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	ļo	0



TAXPA	YER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMBER
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	
25	Credit recapture amount. <b>Enclose</b> Schedule CRS. See instructions	
26	Additional tax on installment sales. See instructions	
27 28	If you qualify for <b>No Tax Status</b> , fill in oval and enter 0 in line 28 (from worksheet) <b>TOTAL TAX</b>	
	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	00
29	CREDITS Limited Income Credit (from worksheet)	00
30	Income tax due to another state or jurisdiction (from worksheet). <b>Not less than 0. Enclose</b> Schedule OJC 30	
31	Other credits (from Schedule CMS)	
32	INCOME TAX AFTER CREDITS. Subtract total of lines 29 through 31 from line 28. Not less than 0	
33	Voluntary fund contributions	
	a. Endangered Wildlife Conservation	33a <b>0 0</b>
	b. Organ Transplant	33b <b>0 0</b>
	c. Massachusetts Public Health HIV and Hepatitis Fund	33c 0 0
	d. Massachusetts U.S. Olympic	33d <b>0 0</b>
	e. Massachusetts Military Family Relief	33e <b>0 0</b>
	f. Homeless Animal Prevention And Care.	33f
	Total. Add lines 33a through 33f	33
34	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).	34
35	Health Care penalty. Not less than 0 (from worksheet). Enclose Schedule HC.	
	a. You b. Spouse Total	a + b = 35
36	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions	
37	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 32 through 36 37 MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS	
38	a. Massachusetts income tax withheld from Form(s) W-2	0
	b. Massachusetts income tax withheld from Form(s) 1099	0
	c. Massachusetts income tax withheld from other forms. See instructions 38c	0
	Total. Add lines 38a through 38c	



₹XPA	YER'S FIRST NAME M.I. LAST NAME			TAXPAYER'S SOCIAL	SECURITY NUMBE	∃R
9	2023 overpayment applied to your 2024 estimated tax (from 2 <b>Do not enter 2023 refund</b>		39			0
0	2024 Massachusetts estimated tax payments. <b>Do not includ</b>	de line 39 amount	40			0
1	Payments made with extension		41			0
2	AMENDED RETURN ONLY. Payments made with original	return. <b>Not less than 0.</b> See instructions	42			0
3	EARNED INCOME CREDIT. a. Number of qualifying children  Note: You cannot claim the Earned Income Credit if your filling you qualify for this exception.	,	ions) 43b × . fy for an exce	= 43 ption (see inst	ructions). Fill	<b>O</b> I in oval if
4	Senior Circuit Breaker Credit. <b>Enclose</b> Schedule CB			44		0
5	Reserved for future use.		J),	45	0 0 0	0 0
6	Child and Family Tax Credit. Enter number of dependents: a.	x(See instructions) =		46		0
7	Other refundable credits (from Schedule CMS)	X 2V	<b>.</b> 47			0
3	TOTAL REFUNDABLE CREDITS. Add lines 43 through 47	7	48			0
9	Excess Paid Family Leave withholding. See instructions	M Z	49			0
0	<b>TOTAL.</b> Add lines 38 through 42 and lines 48 and 49		50			0
1	<b>OVERPAYMENT.</b> If line 37 is <b>smaller</b> than line 50, subtract go to line 54. If line 37 and line 50 are equal, enter 0 in line 5					0
2	Amount of overpayment you want APPLIED to your 2025 I	ESTIMATED TAX	52			0
3	THIS IS YOUR REFUND. Subtract line 52 from line 51.  Mail to: Massachusetts DOR, PO Box 7000, Boston, Direct deposit of refund. See instructions.  Routing number (first two digits must be 01 to 12 or 214d 32		Type of a	REF ccount (select	one):	Check Saving
4	TAX DUE. Subtract line 50 from line 37. Pay in full online Or pay by mail. Make check payable to Commonwealth of check. Mail to: Massachusetts DOR, PO Box 7003, Bo	Massachusetts. Write Social Security number(	54 ( <b>s)</b> in memo s	ection of chec	k and <b>be sur</b>	O re to sigr
	These amounts will affect your refund or tax due:	Exception. <b>Enclo</b>	se Form M-2	210.		
	Interest 0 0 Penalty	M-2210 amount		0 0		
NT	PAID PREPARER'S NAME	PAID PREPARER'S SSN or PTIN PAID PREPARER	r's phone	DATE		