

Form 1 Massachusetts Resident Income Tax Return

2013

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER	
			E N T E R S S #	
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER	
			E N T E R S S #	
ADDRESS		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY	STATE	ZIP + 4

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 You \$1 Spouse if filing jointly Total
 Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ▶ You ▶ Spouse ▶ \$
 If **taxpayer(s) is deceased**, fill in appropriate oval(s) (see instructions) ▶ Primary Spouse
 Under age 18 (see instructions) ▶ You ▶ Spouse

- 1 FILING STATUS** ▶ ☐ Single
(select one only) ☐ 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

Whole-dollar method only

- a. Personal exemptions. If single or married filing separately, enter **\$4,400**. If head of household, enter **\$6,800**.
If married filing jointly, enter **\$8,800** 2a
- b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number × \$1,000 = 2b
You must enclose Schedule DI.
- c. Age 65 or over before 2014: ☐ You ☐ Spouse Enter number × \$ 700 = 2c
- d. Blindness: ☐ You ☐ Spouse Enter number × \$2,200 = 2d
- e. 1. Medical/Dental 00 2. Adoption 00 1 + 2 = 2e
From U.S. Schedule A, line 4 See instructions
- f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 2f

INCOME

- | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| 3 | Wages, salaries, tips and other employee compensation (from all Forms W-2) | ▶ 3 | 00 |
| 4 | Taxable pensions and annuities (see instructions) | ▶ 4 | 00 |
| 5 | <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> a. ▶ <div style="border: 1px solid black; padding: 2px; display: inline-block; text-align: center;">00</div> </div> <div style="width: 45%;"> - b. ▶ <div style="border: 1px solid black; padding: 2px; display: inline-block; text-align: center;">00</div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;">Massachusetts bank interest</div> <div style="width: 45%;">Exemption amount</div> </div> | a - b = 5 | 00 |
| <p>Exemption: if married filing jointly, subtract \$200 from line 5a; otherwise subtract \$100 and enter result (not less than "0").</p> <p style="text-align: right; color: red;">▼ If showing a loss, mark an X in box at left</p> | | | |
| 6 | Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule F) | ▶ 6 | 00 |
| 7 | If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions | ▶ 7 | 00 |
| 8 | a. Unemployment compensation. See instructions | ▶ 8a | 00 |
| | b. Massachusetts state lottery winnings | ▶ 8b | 00 |
| 9 | Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") | ▶ 9 | 00 |
| 10 | TOTAL 5.25% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) | ▶ 10 | 00 |

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	Print paid preparer's name	Preparer's SSN or PTIN
Spouse's signature (if filing jointly)	Date	Paid preparer's phone ()	Paid preparer's EIN
May DOR discuss this return with the preparer?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Paid preparer's signature	Date
I do not want my preparer to file my return electronically	<input type="checkbox"/> Yes <input type="checkbox"/> No		Fill in if self-employed

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



SOCIAL SECURITY NUMBER

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2013 FORM 1, PAGE 2

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.) ▶ 11a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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	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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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12	Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 12	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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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, 2013, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 12).																																																													
	Not more than two: a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> × \$3,600 = ▶ 13											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																														
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14	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.																																																													
	Total rent paid in 2013: a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table> ÷ 2 = ▶ 14																			0	0	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																				
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15	Other deductions from Schedule Y, line 17 (enclose Schedule Y). ▶ 15	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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16	TOTAL DEDUCTIONS. Add lines 11 through 15. ▶ 16	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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17	5.25% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" ▶ 17	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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18	Total exemption amount (from line 2, item f) ▶ 18	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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19	5.25% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0." If line 17 is less than line 18, see instructions. ▶ 19	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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20	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) ▶ 20	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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21	TOTAL TAXABLE 5.25% INCOME. Add lines 19 and 20. ▶ 21	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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22	TAX ON 5.25% INCOME (from tax table). If line 21 is more than \$24,000, multiply by .0525. Note: If choosing the optional 5.85% tax rate, multiply line 21 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ▶ 22											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																														
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23	12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B): a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table> × .12 = ▶ 23																			0	0	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																				
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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 ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ▶ 24 If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																				
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25	Credit recapture amount (enclose Schedule H-2). See instructions. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> BC <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> EOA <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> LIH <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> HR ▶ 25																																									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0
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26	Additional tax on installment sale (see instructions) ▶ 26	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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27	If you qualify for No Tax Status , fill in oval and enter "0" on line 28 (from worksheet) ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																														
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28	TOTAL INCOME TAX. Add lines 22 through 26 ▶ 28	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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CREDITS																																																														
29	Limited Income Credit (from worksheet) ▶ 29	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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30	Other credits from Schedule Z, line 14 (enclose Schedule Z) ▶ 30	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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31	INCOME TAX AFTER CREDITS. Subtract total of lines 29 and 30 from line 28. Not less than "0" . . . ▶ 31	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																								
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FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

32 Voluntary fund contributions:

a. Endangered Wildlife Conservation ▶ 32a

 00

d. Massachusetts U.S. Olympic ▶ 32d

 00

b. Organ Transplant ▶ 32b

 00

e. Mass. Military Family Relief ▶ 32e

 00

c. Massachusetts AIDS ▶ 32c

 00

f. Homeless Animal Prevention And Care ▶ 32f

 00

Total. Add lines 32a through 32f 32

 00**33** Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) ▶ 33 00**34** Health Care penalty (from worksheet; be sure to **enclose** Schedule HC):

a. You ▶

 00

b. Spouse ▶

 00

a + b = 34

 00**35** **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 31–34 . . . 35 00**36** Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ▶ 36 00**37** 2012 overpayment applied to your 2013 estimated tax (from 2012 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2012 refund) ▶ 37 00**38** 2013 Massachusetts estimated tax payments (**do not include amount in line 37**) ▶ 38 00**39** Payments made with extension ▶ 39 00**40** Earned Income Credit:

a. Number of qualifying children ▶

Amount from U.S. return ▶

 00

× .15 = ▶ 40

 00**41** Senior Circuit Breaker Credit (**enclose** Schedule CB) ▶ 41 00**42** Other refundable credits from Schedule RF, line 4 (**enclose** Schedule RF) ▶ 42 00**43** **TOTAL.** Add lines 36 through 42 43 00**44** **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 ▶ 44 00**45** Amount of overpayment you want **APPLIED to your 2014 ESTIMATED TAX** ▶ 45 00**46** **THIS IS YOUR REFUND.** Subtract line 45 from line 44.Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ▶ 46 R E F U N D 00**Direct Deposit of Refund.** See instructions.

Type of account (you must select one): ▶

☐ Checking
☐ Savings▶ ▶

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

47 **TAX DUE.** Subtract line 43 from line 35. **Pay online at www.mass.gov/dor/payonline**, or use Form PV ▶ 47 00**Pay in full.** Write **Social Security number(s)** on lower left corner of check and **be sure to sign check.**Make payable to **Commonwealth of Massachusetts.** Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 47, if applicable:

Interest ▶

 00

Penalty ▶

 00

M-2210 amount ▶

 00▶ ☐ Exception. Enclose Form M-2210