YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

# Form 1 Massachusetts Resident Income Tax Return 2011

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

▶ ◯ Fill in if **name/address has changed** since 2010

▶ ◯ Fill in if noncustodial parent

▶ ◯ Fill in if filing Schedule TDS (see instructions)

**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 0 0

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ▶ × $1,000 = 2b 0 0
**You must enclose Schedule DI.**

c. Age 65 or over before 2012: ◯ You ◯ Spouse Enter number ▶ × $ 700 = 2c 0 0

d. Blindness: ◯ You ◯ Spouse Enter number ▶ × $2,200 = 2d 0 0

e. 1. Medical/Dental ▶ 0 0 (From U.S. Schedule A, line 4) 2. Adoption ▶ 0 0 (See instructions) . . . 1 + 2 = 2e 0 0

f. **TOTAL EXEMPTIONS.** Add lines 2a through 2e. Enter here and on line 18 . . . . . ▶ 2f 0 0

**INCOME**

**3** Wages, salaries, tips and other employee compensation (from all Forms W-2) . . . . . ▶ 3 0 0

**4** Taxable pensions and annuities (see instructions) . . . . . ▶ 4 0 0

**5** a. ▶ 0 0 (Massachusetts bank interest) – b. ▶ 0 0 (Exemption amount) . . . . . a – b = 5 0 0

Exemption: if married filing jointly, subtract $200 from line 5a; otherwise subtract $100 and enter result (not less than "0").

▼ If showing a loss, mark an X in box at left

**6** Business/profession or farm income/loss (**enclose** Massachusetts Schedule C or U.S. Schedule F) . . . . . ▶ 6 ☒ 0 0

**7** If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions . . . . . ▶ 7 ☒ 0 0

**8** a. Unemployment compensation. **See instructions** . . . . . ▶ 8a 0 0

b. Massachusetts state lottery winnings . . . . . ▶ 8b 0 0

**9** Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (**enclose** Schedule X; not less than "0") . . . . . ▶ 9 0 0

**10** **TOTAL 5.3% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) . . . 10 ☒ 0 0

**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? ▶ ◯ Yes ▶ Paid preparer's signature | Date / / | ◯ Fill in if self-employed

I do not want my preparer to file my return electronically ▶ ◯

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

## 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 0 0

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 0 0

**12** Child under age 13, or disabled dependent/spouse care expenses (from worksheet) . . . . . ► 12 0 0

**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, 2011, 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. ► × $3,600 = . . . . . ► 13 0 0

**14** Rental deduction. **Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.**

Total rent paid in 2011: a. ► 0 0 ÷ 2 = . . . . . ► 14 0 0

**15** Other deductions from Schedule Y, line 16 (**enclose** Schedule Y) . . . . . ► 15 0 0

**16** **TOTAL DEDUCTIONS.** Add lines 11 through 15 . . . . . ► 16 0 0

**17** **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** . . . . . 17 0 0

**18** Total exemption amount (from line 2, item f) . . . . . 18 0 0

**19** **5.3% 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 5.3% INCOME.** Add lines 19 and 20 . . . . . 21 0 0

**22** **TAX ON 5.3% INCOME** (from tax table)**.** If line 21 is more than $24,000, multiply by .053. **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. ► ◯ . . . . . 22 0 0

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

a. ► 0 0 × .12 = . . . . . 23 0 0

**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 ► ◯ ► 24 0 0

If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instructions) ► ◯

**25** Credit recapture amount (**enclose** Schedule H-2). See instructions. ► ◯ BC ◯ EOA ◯ LIH ◯ HR . . . . . ► 25 0 0

**26** Additional tax on installment sale (see instructions) . . . . . ► 26 0 0

**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 0 0

## CREDITS

**29** Limited Income Credit (from worksheet) . . . . . ► 29 0 0

**30** Other credits from Schedule Z, line 13 (**enclose** Schedule Z) . . . . . ► 30 0 0

**31** **INCOME TAX AFTER CREDITS.** Subtract total of lines 29 and 30 from line 28. **Not less than "0"** . . . 31 0 0

FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

**32** Voluntary contributions:

a. Endangered Wildlife Conservation ▸ 32a 00

b. Organ Transplant Fund ▸ 32b 00

c. Massachusetts AIDS Fund ▸ 32c 00

d. Massachusetts United States Olympic Fund ▸ 32d 00

e. Massachusetts Military Family Relief Fund ▸ 32e 00

Total. Add lines 32a through 32e. 32 00

**33** Use tax due on out-of-state purchases (from worksheet). If no use tax due enter "0" ▸ 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, 1099-G, 1099-MISC, 1099-R, PWH-WA and LOA) ▸ 36 00

**37** 2010 overpayment applied to your 2011 estimated tax (from 2010 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2010 refund) ▸ 37 00

**38** 2011 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 2012 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 REFUND 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, or use Form PV ▸ 47 00

**Pay in full.** Write Soc. Sec. number(s) on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: **Mass. DOR, PO Box 7003, Boston, MA 02204.**

(Add to total in line 47, if applicable.) Interest ▸ 00 Penalty ▸ 00 M-2210 amt. ▸ 00 ▸ ◯ EX encl. Form M-2210

**BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC.**