### 2023 Form 1

Your signature

#### Massachusetts Resident Income Tax Return FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2023 or other taxable Year beginning Ending

Fill in if: Amended return Other jurisdiction change Enter date of change Federal amendment Amended return due to IRS BBA Partnership Audit State Election Campaign Fund: \$1 You \$1 Spouse TOTAL Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula You Spouse You Spouse Taxpayer deceased You Fill in if under age 18 Spouse Fill in if name change You Spouse a. Total federal income Fill in if noncustodial parent Fill in if filing Schedule TDS b. Federal adjusted gross income 1. Filing status (select one only): Fill in if filing Schedule FCI Single Married filing jointly Fill in if reporting crypto currency Married filing separate return Head of household You are a custodial parent who has released claim to exemption for child(ren) 2. Exemptions a. Personal exemptions 2a × \$1.000 = **2b** b. Number of dependents. (Do not include yourself or your spouse.) Enter number c. Age 65 or over before 2024 You + Spouse = × \$700 = 2c d. Blindness You + Spouse = × \$2,200 = 2d e. Medical/dental 2e 2f f. Adoption g. Total exemptions. Add items 2a through 2f. Enter here and on line 18 2g 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.

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

Spouse's signature

Date

Date

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Massachusetts Resident Income Tax Return

Wages, salaries, tips		3
Taxable pensions and annuities		4
Mass. bank interest: a.	<ul> <li>b. exemption</li> </ul>	= 5
Business/profession income/loss		6a
Farming income/loss		6b
Rental, royalty and REMIC, partnership, S co	7	
Unemployment	8a	
Mass. lottery winnings	8b	
Other income from Schedule X, line 7	9	
TOTAL 5.0% INCOME	10	
Amount paid to Soc. Sec. Medicare, R.R., U.	11a	
Amount your spouse paid to Soc. Sec., Medi	11b	
Reserved for future use	12	
Reserved for future use		13
	Taxable pensions and annuities Mass. bank interest: a. Business/profession income/loss Farming income/loss Rental, royalty and REMIC, partnership, S cc Unemployment Mass. lottery winnings Other income from Schedule X, line 7 <b>TOTAL 5.0% INCOME</b> Amount paid to Soc. Sec. Medicare, R.R., U. Amount your spouse paid to Soc. Sec., Medi Reserved for future use	Taxable pensions and annuities Mass. bank interest: a. – b. exemption Business/profession income/loss Farming income/loss Rental, royalty and REMIC, partnership, S corp., trust income/loss Unemployment Mass. lottery winnings Other income from Schedule X, line 7 <b>TOTAL 5.0% INCOME</b> Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement Reserved for future use

14.	Rental deduction. a.	÷ 2 = <b>14</b>	
15.	Other deductions from Schedule Y, line 19	15	
16.	Total deductions. Add lines 11 through 15	16	
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"	17	
18.	Exemption amount	18	
19.	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0"		
20.	INTEREST AND DIVIDEND INCOME	20	
21.	. TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20		
22.	TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the		
	amount in Schedule D, line 21 by .0585	22	
23.	12% INCOME. Not less than "0." a.	× .12 = <b>23</b>	
	BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1		

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Massachusetts Resident Income Tax Return

24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS						
	Fill in if any excess exemptions were used in calculating lines 20, 23 or 24						
25.	Credit recapture amount (from Credit Recapture Schedule)	25					
26.	Additional tax on installment sale	26					
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28						
28.	TOTAL INCOME TAX.						
	a. Income tax. Add lines 22 through 26 28a						
	b. 4% Surtax. (from Schedule 4% Surtax, line 7) 28b						
	c. Total tax. Add lines 28a and 28b	28					
29.	Limited Income Credit	29					
30.	Income tax due to another state or jurisdiction	30					
31.	Other credits from Credit Manager Schedule	31					
32.	2. INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"						
33.	Voluntary Contributions						
	a. Endangered Wildlife Conservation	33a					
	b. Organ Transplant Fund	33b					
	c. Massachusetts Public Health HIV and Hepatitis Fund						
	d. Massachusetts U.S. Olympic Fund						
	e. Massachusetts Military Family Relief Fund	33e					
	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	34					
35.	Health care penalty a. You + b. Spouse	35					
36.	Amended return only. Overpayment from original return	36					
37.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36	37					
38.	a. Massachusetts income tax withheld from Form(s) W-2 38a						
	b. Massachusetts income tax withheld from Form(s) 1099 38b						
	c. Massachusetts income tax withheld from other forms 38c						
	Total. Add lines 38a through 38c	38					

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#### Massachusetts Resident Income Tax Return

39. 40.	2022 overpayment applie 2023 Massachusetts est	-	l tax			39 40	
41.	Payments made with exte	ension				41	
42.	Amended return only. F	Payments made with origination of the second s	nal return. Not	t less than "0"		42	
43.	Earned Income Credit. a	. Number of qualifying ch	ildren b.	Amount from U.S. re	turn	× .30 = <b>43</b>	
	Note: You cannot claim t	he Earned Income Credit	if your filing s	tatus is married filing	separately unless y	ou qualify	
	for an exception (see ins	tructions). Fill in if you qua	alify for this ex	ception			
44.	Senior Circuit Breaker C	redit				44	
45.	Reserved for future use					45	
46.	Child and Family Tax Cro	edit					
	a.					× \$310 = <b>46</b>	
47.	Other Refundable Credit	s				47	
48.	Total Refundable Credi	ts. Add lines 43 through 4	47			48	
	Excess Paid Family Leav	•				49	
	TOTAL. Add lines 38 thro	•	49			50	
51.		-				51	
	Amount of overpayment		r 2024 estima	ated tax		52	
	Refund. Subtract line 52	· · · ·			oston, MA 02204	53	
	Direct deposit of refund	d. Type of account	checking savings	1			
	RTN #	account #	earge				
54.	Tax due. Pay online at v	www.mass.gov/dor/payo	online. Mail to	: Mass. DOR, PO Box	x 7003, Boston, MA	02204 54	
	Interest	Penalty		M-2210 amt.			EX enclose Form M-2210
May t	he Department of Revenu	e discuss this return with	the preparer s	shown here?			
l do n	ot want preparer to file my	return electronically			(this may delay yo	ur refund)	Paid preparer's
Print	paid preparer's name				Date	Check if self-employed	SSN/PTIN
Paid	preparer's signature				Paid preparer's pl	none	Paid preparer's I

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