



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

# Form 1 Massachusetts Resident Income Tax Return

# 2010

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) ▶  Custodial parent has released claim to exemption for child(ren)  Fill in if **name/address has changed** since 2009  Fill in if noncustodial parent  Fill in if filing Schedule TDS (see instructions)

**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 2011:  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 2. Adoption ▶         0 0 . . . 1 + 2 = 2e       0 0  
**From U.S. Schedule A, line 4** **See instructions**  
 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 - b.     0 0 . . . . . a - b = 5     0 0  
**Massachusetts bank interest** **Exemption amount**  
 Exemption: if married filing jointly, subtract \$200 from line 5a; otherwise subtract \$100 and enter result (not less than "0").  
**6** Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule C-EZ 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

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

**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 ▶



SOCIAL SECURITY NUMBER

Social Security Number input boxes

DEDUCTIONS

- 11 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000.
b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000.
12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet)
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, 2010, or disabled dependent(s)
14 Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.
15 Other deductions from Schedule Y, line 16 (enclose Schedule Y)
16 TOTAL DEDUCTIONS. Add lines 11 through 15.
17 5.3% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0"
18 Total exemption amount (from line 2, item f)
19 5.3% INCOME AFTER EXEMPTIONS. Subtract line 18 from line 17. Not less than "0."
20 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B)
21 TOTAL TAXABLE 5.3% INCOME. Add lines 19 and 20.
22 TAX ON 5.3% INCOME. Multiply line 21 by .053.
23 12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B):
24 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D.
25 Credit recapture amount (enclose Schedule H-2) and/or additional tax on installment sale. See instructions.
26 If you qualify for No Tax Status, fill in oval and enter "0" on line 27 (from worksheet)
27 TOTAL INCOME TAX. Add lines 22 through 25.
28 Limited Income Credit (from worksheet)
29 Other credits from Schedule Z, line 13 (enclose Schedule Z)
30 Total credits. Add lines 28 and 29
31 INCOME TAX AFTER CREDITS. Subtract line 30 from line 27. Not less than "0"



FIRST NAME  M.I.  LAST NAME  SOCIAL SECURITY NUMBER

**32** Voluntary contributions:

a. Endangered Wildlife Conservation .....	▶ 32a	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
b. Organ Transplant Fund .....	▶ 32b	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
c. Massachusetts AIDS Fund .....	▶ 32c	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
d. Massachusetts United States Olympic Fund .....	▶ 32d	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
e. Massachusetts Military Family Relief Fund .....	▶ 32e	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
Total. Add lines 32a through 32e .....	32	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00

**33** Use tax due on out-of-state purchases (from worksheet). If no use tax due enter "0" .....

▶ 33

**34** Health Care penalty (from worksheet; be sure to **enclose** Schedule HC):

a. You ▶ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00	b. Spouse ▶ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00	a + b = .....	34	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
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**35** INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 31–34 .....

35

**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

**37** 2009 overpayment applied to your 2010 estimated tax (from 2009 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2009 refund) .....

▶ 37

**38** 2010 Massachusetts estimated tax payments (**do not include amount in line 37**) .....

▶ 38

**39** Payments made with extension .....

▶ 39

**40** Earned Income Credit:

a. Number of qualifying children ▶ <input type="checkbox"/>	Amount from U.S. return ▶ <input type="text"/>	<input type="text"/>	<input type="text"/>	00	× .15 = .....	▶ 40	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
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**41** Senior Circuit Breaker Credit (**enclose** Schedule CB) .....

▶ 41

**42** Other refundable credits from Schedule RF, line 3 (**enclose** Schedule RF) .....

▶ 42

**43** TOTAL. Add lines 36 through 42 .....

43

**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

**45** Amount of overpayment you want **APPLIED to your 2011 ESTIMATED TAX** .....

▶ 45

**46** THIS IS YOUR REFUND. Subtract line 45 from line 44.  
 Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 .....

▶ 46           REFUND

**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

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 Interest line 47, if applicable.) ▶

Penalty ▶

M-2210 amt. ▶

EX encl. Form M-2210