



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: For the year January 1–December 31, 2003 or other taxable year beginning , 2003, ending .

# Form 1 Massachusetts Resident Income Tax Return

## 2003

FIRST NAME [ ] M.I. [ ] LAST NAME [ ] 1. YOUR SOCIAL SECURITY NUMBER [ ]  
 SPOUSE'S FIRST NAME [ ] M.I. [ ] LAST NAME [ ] 2. SPOUSE'S SOCIAL SECURITY NUMBER [ ]  
 ADDRESS [ ] CITY/TOWN/POST OFFICE [ ] STATE [ ] ZIP + 4 [ ]

If name/address has changed since 2002, fill in oval:  If taxpayer(s) is deceased, fill in appropriate oval(s) (see instr.): 1.  2.   
 State Election Campaign Fund (this contribution will not change your tax or reduce your refund)  \$1 You  \$1 Spouse, if filing jointly Total ▶ \$ [ ]

**1 Filing status: (select one only)**  Single  Married filing joint return  Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)  
 Head of household (see instructions) (both must sign return)

**2 Exemptions:**  Fill in if noncustodial parent  Fill in if using whole-dollar method  
 a. Personal exemptions. If single or married filing separately, enter **\$3,300**. If head of household, enter **\$5,100**.  
 If married filing jointly, enter **\$6,600**. . . . . a [ ]  
 b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ▶ [ ] × \$1,000 . . . . . b [ ]  
 c. Age 65 or over before 2004:  You  Spouse. Enter number ▶ [ ] × \$700 . . . . . c [ ]  
 d. Blindness:  You  Spouse. Enter number ▶ [ ] × \$2,200. . . . . d [ ]  
 e. Other: 1. Medical/Dental ▶ [ ] From U.S. Schedule A, line 4 2. Adoption ▶ [ ] See instructions 1 + 2 = e [ ]  
 f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 18. . . . . ▶ 2f [ ]

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

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

**5** Mass. bank interest: a. ▶ [ ] – b. exemption [ ] = 5 [ ]

Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result. ▼ If showing a loss, mark an X in box at left. Not less than "0."

**6** Business/profession or farm income/loss (**enclose** Mass. or U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 6 [ ]

**7** Rental, royalty, REMIC, partnership, S corp., trust income/loss (**enclose** Massachusetts Sch. E) ▶ 7 [ ]

**8** a. ▶ [ ] Unemployment Compensation + b. ▶ [ ] Massachusetts state lottery winnings . . . . . a + b = 8 [ ]

**9** Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 5 (**enclose** Sch. X) ▶ 9 [ ]  
 Not less than "0."

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

**11** Amount paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. ▶ 11 [ ]  
 Not more than \$2,000 per person. a. You ▶ [ ] + b. Spouse ▶ [ ] a + b = 11 [ ]  
 ▲ If showing a loss, mark an X in box at left

**12** Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) . . . . . ▶ 12 [ ]

**13** Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/03, 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 [ ]

**14** Rental deduction (rent paid in 2003): a. ▶ [ ] ÷ 2 = . . . . . (Not more than \$3,000) (\$1,500 if married filing separately) ▶ 14 [ ]

**15** Other deductions from Schedule Y, line 9 (**enclose** Schedule Y) . . . . . ▶ 15 [ ]

**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 the Department of Revenue discuss this return with the preparer shown here? (see instructions) ▶ <input type="checkbox"/> Yes		▶ Paid preparer's signature	Date / / <input type="checkbox"/> 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

Grid for Social Security Number

**16 TOTAL DEDUCTIONS.** Add lines 11 through 15 (from other side) . . . . . ▶ 16

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

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

**19 5.3% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0"** . . . . . ▶ 19  
If line 17 is less than line 18, see instructions.

**20 INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0"** (enclose Sched. B) ▶ 20

**21 TOTAL TAXABLE 5.3% INCOME.** Add line 19 and line 20 . . . . . ▶ 21

**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 Sch. D, line 20 by .0585. See instr.; fill in oval ▶  22

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

**24 TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 21). **Not less than "0"** . . . . . ▶ 24  
Enclose Schedule D. If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶   
If excess exemptions were used in calculating lines 20, 23 or 24, fill in oval (see instr.) ▶

**25** Credit recapture amount (enclose Sch. H-2; see instructions)  (BC)  (EOA)  (LIH) . . . ▶ 25

**26** If you qualify for No Tax Status, fill in oval and enter "0" on line 27 (see worksheet in instr.) ▶

**Do not stop. You must complete Form 1.**

**27 TOTAL INCOME TAX.** Add lines 22 through 25 . . . . . ▶ 27

**28** Limited Income Credit (from wksht. in instr.) . . . ▶

**29** Other credits from Sch. Z, line 3 (encl. Sch. Z) ▶  28 + 29 = 30

**31 INCOME TAX AFTER CREDITS.** Subtract line 30 from line 27. **Not less than "0"** . . . . . ▶ 31

**32** Voluntary contributions: Total of items a, b, c and d listed below . . . . . ▶ 32

▶  ▶  ▶  ▶

a. Organ Transplant Fund      b. Endangered Wildlife Conserv.      c. Massachusetts AIDS Fund      d. Mass. U.S. Olympic Fund

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

**34 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.** Add lines 31 through 33 . . . . . ▶ 34

**35** Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G and 1099-R) . . . ▶ 35

**36** 2002 overpayment applied to your 2003 estimated tax (do not enter 2002 refund) . . . . . ▶ 36

**37** 2003 Massachusetts estimated tax payments (do not include amount in line 36) . . . . . ▶ 37

**38** Earned Income Credit. Number of qualifying children. a. ▶  Amount from U.S. return ▶  × .15 = . . . . . ▶ 38

**39** Senior Circuit Breaker Credit (enclose Schedule CB) . . . . . ▶ 39

**40** Payments made with extension . . . . . ▶ 40

**41 TOTAL TAX PAYMENTS.** Add lines 35 through 40 . . . . . ▶ 41

**42 OVERPAYMENT.** If line 34 is **smaller** than line 41, subtract line 34 from line 41. If line 34 is **larger** than line 41, go to line 45. If line 34 and line 41 are equal, enter "0" in line 44 . . . . . ▶ 42

**43** Amount of overpayment you want **APPLIED to your 2004 ESTIMATED TAX** . . . . . ▶ 43

**44** Subtract line 43 from line 42. **THIS IS YOUR REFUND.** Mail to: Mass. DOR, PO Box 7000, Boston, MA 02204 ▶ 44

**Direct Deposit of Refund.** See instructions. Type of account: ▶  Checking  Savings

▶  ▶

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

**45** **Tax Due.** If line 34 is **larger** than line 41, subtract line 41 from line 34. **Use Form PV.** . . . . . ▶ 45

**Pay in full.** Write Social Security 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 45, if applicable.) ▶  Penalty ▶  M-2210 amt. ▶  EX enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1.