DO NOT FILE THIS FORM — FOR INFORMATIONAL PURPOSES ONLY.

FOR FULL YEAR RESIDENTS ONLY **PRINT IN BLACK INK**

Ovals must be filled in completely. Example: ● Photocopies of this form are not acceptable. For the year January 1–December 31, 1996 or other taxable year beginning _____ 1996, ending _____ .

Form 1 Massachusetts Resident Income Tax Return 1996

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

Mass. Election Campaign Fund: ○ $1 You, ○ $1 Spouse, if filing jointly. Total ► $ ____ (This contribution will not change your tax or reduce your refund.) If taxpayer is deceased, fill in appropriate oval (see instructions): 1. ○ 2. ○

LINE

1 Filing Status: **(Select one only)** ○ Single ○ Married filing joint return (both must sign return) ○ Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.) ○ Head of household

2 Exemptions: ○ Fill in if noncustodial parent ○ Fill in if using whole-dollar method

a. Personal exemptions. If single or married filing separately, enter $2,925. If head of household, enter $4,520. If married filing jointly, enter $5,850. . . . . a

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► ____ × $1,000 . . . . . b
Enter dependents' Social Security numbers. See page 9 if born in 1996. _____ _____

c. Age 65 or over before 1997: ○ You + ○ Spouse = ► ____ × $700 c

d. Blindness: ○ You + ○ Spouse = ► ____ × $2,200 . . . . . d

e. Other: 1. Medical/Dental ► ____ (from U.S. Sch. A, line 4) 2. Adoption ► ____ (from worksheet) 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 W-2 forms) . . . . . ► 3

4 Taxable pensions and annuities (see instructions, page 10) . . . . . ► 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 over X in box at left

6 Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ► 6

7 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Mass. & U.S. Sch. E) ► 7

8 Unemployment compensation (from U.S. return or U.S. Telefile worksheet) . . . . . ► 8

9 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 4 (enclose Sch. X) ► 9

10 **TOTAL 5.95% INCOME.** Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6 or 7) . . . 10

▲ If showing a loss, mark over X in box at left

11 Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement
Not more than $2,000 per person. a. You ► ____ + b. Spouse ► ____ a + b = 11

12 Child under age 15, or disabled dependent/spouse care expenses (from worksheet on page 12)
Enter provider's name(s) and ID number(s) _____ ► 12

13 Dependent member of household under age 12 on 12/31/96 **(only if not claiming line 12)** . . . . . ► 13
Enter one $600 amount and the child's name _____

14 50% rental deduction (from the worksheet on p. 13). **Not more than $2,500** . . . . . ► 14
Enter landlord's name(s) _____

15 Other deductions from Schedule Y, line 5 (enclose Schedule Y) . . . . . ► 15

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

17 **5.95% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17

Attach, with a single staple, state copy of W-2, W-2G and 1099R.

LINE

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17 **5.95% INCOME AFTER DEDUCTIONS** (from other side). **Not less than "0"** 17

18 Exemption amount (from line 2, item f) 18

19 **5.95% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0"** 19

20 **TAX ON 5.95% INCOME** (from tax table). If line 19 is more than $80,000, multiply by .0595 20

21 **12% INCOME** (from Schedule B, line 21). a. ▶ (not less than "0") × .12 = ... 21

22 **5% INCOME** (from Schedule D, line 10). a. ▶ (not less than "0") × .05 = ... 22

If excess exemptions were used in calculating lines 21 or 22, fill in oval (see instructions) ▶

23 If you qualify for No Tax Status, fill in oval and enter "0" on line 24 (see worksheet on p. 14). ▶

24 **TAX.** Add lines 20, 21 and 22 24

25 Limited Income Credit (from worksheet on page 15) . . . . . ▶ 25

26 Credits: Long-term capital gains tax credit applied to 12% Income (enclose Sch. B-1)
Income tax paid to another state or jurisdiction (from worksheet on page 15) (enclose other state's return) Energy (enclose Sch. EC) Lead Paint (enclose Sch. LP)
Economic Opportunity Area (enclose Sch. EOA) Total . . . . . ▶ 26

27 Total credits. Add line 25 and line 26. 27

28 **TAX AFTER CREDITS.** Subtract line 27 from line 24. **Not less than "0"** 28

29 Voluntary Contributions: a. Organ Transplant Fund ▶ b. Endangered Wildlife Conservation ▶ c. Mass. AIDS Fund ▶
d. Massachusetts United States Olympic Fund ▶ Total of a, b, c and d 29

30 **TAX AFTER CREDITS PLUS CONTRIBUTIONS.** Add line 28 and line 29 30

31 Massachusetts income tax withheld (enclose all Mass. W-2, W-2G & 1099R forms). . . . . ▶ 31

32 1995 overpayment applied to your 1996 estimated tax (do not enter 1995 refund) . . . . . ▶ 32

33 1996 Massachusetts estimated tax payments (do not include amount in line 32) . . . . . ▶ 33

34 Payments made with extension (enclose Form M-4868) . . . . . ▶ 34

35 **TOTAL TAX PAYMENTS.** Add lines 31 through 34 35

36 **Overpayment.** If line 30 is smaller than line 35, subtract line 30 from line 35 . . . . . ▶ 36

37 Amount of overpayment you want applied to your 1997 estimated tax . . . . . ▶ 37

38 **Amount of your refund.** Subtract line 37 from line 36. Mail to Mass. DOR, P.O. Box 7000, Boston, MA 02204. . . ▶ 38

39 **Amount of tax you owe.** If line 30 is larger than line 35, subtract line 35 from line 30. . . . . ▶ 39

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, P.O. Box 7003, Boston, MA 02204.

Add to total in line 39, if applicable:

Fill in oval if paying the full amount in line 39 with Form PV:

Interest ▶ Penalty ▶ M-2210 amt. ▶ ▶ EX enclose Form M-2210

40

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	▶ Paid Preparer's signature	Social Security number	Date
	/ /		– –	/ /
Spouse's Signature (if filing jointly)	Date	Employer Identification number	☐ Check if self-employed	
	/ /	–		
Your daytime phone	Spouse's daytime phone	Firm Name (or yours if self-employed) and address		
( )	( )			