



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: [ ] For the year January 1–December 31, 2002 or other taxable year beginning [ ], 2002, ending [ ]

# Form 1 Massachusetts Resident Income Tax Return 2002

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 2001, fill in oval: [ ] If taxpayer(s) is deceased, fill in appropriate oval(s) (see instr.): 1. [ ] 2. [ ]

Note: Report use tax due on out-of-state purchases on line 33.

Massachusetts Clean Elections 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 2003:  You +  Spouse = ▶ [ ] × \$700 . . . . . c [ ]

d. Blindness:  You +  Spouse = ▶ [ ] × \$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 Unemployment compensation (from U.S. return or U.S. Telefile Tax Record) . . . . . ▶ 8 [ ]

9 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 6 (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. Not more than \$2,000 per person. a. You ▶ [ ] + b. Spouse ▶ [ ] a + b = 11 [ ]

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 12/31/02, 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 2002): 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 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 23g 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, page 4, line 24). **Not less than "0"** . . . . . ▶ 24  
Be sure to enclose Schedule D, pages 1-4.  
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.) ▶
- 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  
▶  ▶  ▶  ▶
- 33 Use tax due on out-of-state purchases (see instr.). If no use tax due, fill in oval  and enter "0" ▶ 33  
a. Organ Transplant Fund    b. Endangered Wildlife Conserv.    c. Massachusetts AIDS Fund    d. Mass. U.S. Olympic Fund
- 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 2001 overpayment applied to your 2002 estimated tax (do not enter 2001 refund) . . . . . ▶ 36
- 37 2002 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. . . . . ▶ 42
- 43 Amount of overpayment you want **APPLIED to your 2003 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

Grid for line 16

Grid for line 17

Grid for line 18

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Grid for line 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  Penalty  M-2210 amt.  ▶  EX enclose Form M-2210  
line 45, if applicable.) ▶