PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: ⬬ For the year January 1–December 31, 2006 or other taxable year beginning _____, 2006, ending _____.

Form 1 Massachusetts Resident Income Tax Return 2006

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/FOREIGN COUNTRY | STATE | ZIP + 4

If **name/address has changed** since 2005, 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 (both must sign return) ⬬ Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.) ⬬ Head of household (see instructions)

2 Exemptions: ⬬ Fill in if noncustodial parent ⬬ Fill in if filing Sched. TDS (see instructions) **Whole-dollar method only. Do not use cents.**

a. Personal exemptions. If single or married filing separately, enter **$3,850**. If head of household, enter **$5,950**. If married filing jointly, enter **$7,700** . . . . . a 00

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ► × $1,000 . . . . . b 00
You must enclose Schedule DI.

c. Age 65 or over before 2007: ⬬ You ⬬ Spouse. Enter number ► × $700 . . . . . c 00

d. Blindness: ⬬ You ⬬ Spouse. Enter number ► × $2,200 . . . . . d 00

e. Other: 1. Medical/Dental ► 00 (From U.S. Schedule A, line 4) 2. Adoption ► 00 (See instructions) 1 + 2 = e 00

f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 18 . . . . . ► 2f 00

3 Wages, salaries, tips and other employee compensation (from all Forms W-2) . . . . . ► 3 00

4 Taxable pensions and annuities (see instructions) . . . . . ► 4 00

5 Mass. bank interest: a. ► 00 – b. exemption 00 = 5 00

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

6 Business/profession or farm income/loss (**enclose** Mass. or U.S. Sch. C or C-EZ or U.S. Sch. F) ► 6 00

7 Rental, royalty, REMIC, partnership, S corp., trust income/loss (**enclose** Massachusetts Sch. E) ► 7 00

8 a. ► 00 (Unemployment Compensation) + b. ► 00 (Massachusetts state lottery winnings) . . . . . a + b = 8 00

9 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 5 (**enclose** Sch. X) ► 9 00
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 00

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

11 Amount paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. **Not more than $2,000 per person.** a. You► 00 + b. Spouse ► 00 a + b = 11 00

12 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) . . . . . ► 12 00

13 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/06, 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 00

14 Rental deduction (rent paid in 2006): a. ► 00 ÷ 2 = ... **Not more than $3,000 ($1,500 if married filing separately)** ► 14 00

15 Other deductions from Schedule Y, line 17 (**enclose** Schedule Y) . . . . . ► 15 00

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 ► ⬬

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

SOCIAL SECURITY NUMBER

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15 (from other side) . . . . . ▶ 16 00

17 **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** 17 00

18 Total exemption amount (from line 2, item f) 18 00

19 **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0"** 19 00
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 00

21 **TOTAL TAXABLE 5.3% INCOME.** Add line 19 and line 20 . . . . . 21 00

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 00

23 **12% INCOME** from Schedule B, line 39.
Not less than "0" (enclose Schedule B) . . . . . a. ▶ 00 × .12 = ... 23 00

24 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 21). **Not less than "0"** . . . . . ▶ 24 00
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 instr.) ◯ (BC) ◯ (EOA) ◯ (LIH) ◯ (HR) ▶ 25 00

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 00

28 Limited Income Credit (from wksht. in instr.) . . . . ▶ 00

29 Other credits from Sch. Z, line 15 (**encl.** Sch. Z) ▶ 00 28 + 29 = 30 00

31 **INCOME TAX AFTER CREDITS.** Subtract line 30 from line 27. **Not less than "0"** 31 00

32 Voluntary contributions: ▶ 00 ▶ 00 ▶ 00
a. Endangered Wildlife Conserv. b. Organ Transplant Fund c. Massachusetts AIDS Fund

▶ 00 ▶ 00 . . . . . a + b + c + d + e = 32 00
d. Mass. U.S. Olympic Fund e. Mass. Military Family Relief Fund

33 Use tax due on out-of-state purchases (see instr.). If no use tax due enter "0" . . . . . ▶ 33 00

34 **INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.** Add lines 31 through 33 . . . . . 34 00

35 Mass. income tax withheld (**enclose** all Mass. Forms W-2, W-2G, 1099-G, 1099-R and PWH-WA) ▶ 35 00

36 2005 overpayment applied to your 2006 estimated tax (do not enter 2005 refund) . . . . . ▶ 36 00

37 2006 Massachusetts estimated tax payments (do not include amount in line 36) . . . . . ▶ 37 00

38 Earned Income Credit. Number of qualifying children. a. ▶ Amount from U.S. return ▶ 00 × .15 = ... ▶ 38 00

39 Senior Circuit Breaker Credit (**enclose** Schedule CB) . . . . . ▶ 39 00

40 Payments made with extension . . . . . ▶ 40 00

41 **TOTAL.** Add lines 35 through 40 . . . . . 41 00

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 00

43 Amount of overpayment you want **APPLIED to your 2007 ESTIMATED TAX** . . . . . ▶ 43 00

44 Subtract line 43 from line 42. **THIS IS YOUR REFUND.** **Mail to: Mass. DOR, PO Box 7000, Boston, MA 02204** ▶ 44 00
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

45 **Tax due.** Subtract line 41 from line 34. Pay online at www.mass.gov/dor, or use Form PV . . . . . ▶ 45 00

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 line 45, if applicable.) Interest ▶ 00 Penalty ▶ 00 M-2210 amt. ▶ 00 ▶ ◯ EX enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1.