



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example:  For the year January 1–December 31, 2005 or other taxable year beginning \_\_\_\_\_, 2005, ending \_\_\_\_\_

# Form 1 Massachusetts Resident Income Tax Return 2005

FIRST NAME: JOHN M.I.: LAST NAME: MARSHALL  
 SPOUSE'S FIRST NAME: M.I.: LAST NAME:  
 ADDRESS: 424 GREEN ST CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: CAMBRIDGE STATE: MA ZIP + 4: 02139

1. YOUR SOCIAL SECURITY NUMBER: 1 2 3 4 5 6 7 8 9  
 2. SPOUSE'S SOCIAL SECURITY NUMBER:

If name/address has changed since 2004, 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 \$3,575. If head of household, enter \$5,525. If married filing jointly, enter \$7,150 ..... a

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶  × \$1,000 ..... b

c. Age 65 or over before 2006:  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

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

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

**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 12/31/05, 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 2005): a. ▶  ÷ 2 = ..... (Not more than \$3,000 (\$1,500 if married filing separately)) ▶ 14

**15** Other deductions from Schedule Y, line 15 (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 DOR discuss this return with the preparer? ▶  Yes ▶ Paid preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  Fill in if self-employed

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

If applicable



SOCIAL SECURITY NUMBER

1 2 3 4 5 6 7 8 9

16 **TOTAL DEDUCTIONS.** Add lines 11 through 15 (from other side) ..... 16 , 8,000.

17 **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 16 from line 10. **Not less than "0"** ..... 17 , 8,457.

18 Total exemption amount (from line 2, item f) ..... 18 3,575.

19 **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0"** ..... 19 , 4,882.  
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 , 4,882.

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 , 258.

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.) ▶

27 **TOTAL INCOME TAX.** Add lines 22 through 25 ..... 27 , 258.

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

29 Other credits from Sch. Z, line 13 (encl. Sch. Z) ▶  28 + 29 = 30 , , .

31 **INCOME TAX AFTER CREDITS.** Subtract line 30 from line 27. **Not less than "0"** ..... 31 , 258.

32 Voluntary contributions: ▶  ▶  ▶   
a. Endangered Wildlife Conserv. b. Organ Transplant Fund c. Massachusetts AIDS Fund  
▶  ▶  ..... a + b + c + d + e = 32 , , .  
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 , , .

34 **INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.** Add lines 31 through 33 ..... 34 , 0,258.

35 Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G and 1099-R) ... ▶ 35 , 1,283.

36 2004 overpayment applied to your 2005 estimated tax (do not enter 2004 refund) ..... ▶ 36 , 0.

37 2005 Massachusetts estimated tax payments (do not include amount in line 36) ..... ▶ 37 , 1,283.

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.** Add lines 35 through 40 ..... 41 , 1,283.

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 , 1,025.

43 Amount of overpayment you want **APPLIED to your 2006 ESTIMATED TAX** ..... ▶ 43 , 0.

44 Subtract line 43 from line 42. **THIS IS YOUR REFUND.** Mail to: Mass. DOR, PO Box 7000, Boston, MA 02204 ▶ 44 , 1,025.  
**Direct Deposit of Refund.** See instructions. Type of account (you must select one):  Checking  Savings

▶ 1 2 3 4 5 6 7 8 9 ▶ 9 8 7 6 5  
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 Penalty M-2210 amt.  EX enclose Form M-2210  
line 45, if applicable.) ▶  ▶  ▶