

**2004 Form 1** MA0400111211  
 Massachusetts Resident Income Tax Return  
 FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2004 or other taxable  
 Year beginning Ending  
 Taxpayer deceased Spouse deceased

TEST A MASSACHUSETTS 491-08-5724  
 1355 MAIN CIRCLE BOSTON MA 02730

Name/address changed since 2003

**State Election Campaign Fund:**

1. **Filing status** (select one only):  \$1 You Single  \$1 Spouse, if filing jointly Married filing joint return  TOTAL ▶ \$ Married filing separate return  
 Head of household

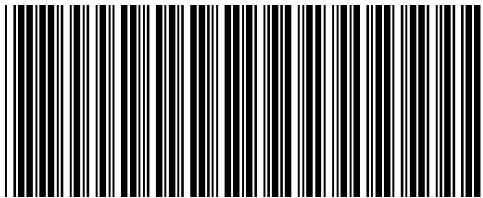
2. **Exemptions:** Fill in if noncustodial parent

a. Personal exemptions		a	3300
b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶		× \$1,000 = b	
c. Age 65 or over before 2005 You + Spouse = ▶		× \$700 = c	
d. Blindness You + Spouse = ▶		× \$2,200 = d	
e. Other: 1. Medical/dental ▶ 2. Adoption ▶		1 + 2 = e	
f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 18		▶ 2f	3300
3. Wages, salaries, tips		▶ 3	19486
4. Taxable pensions and annuities		▶ 4	
5. Mass. bank interest: a. ▶ 300 – b. exemption 100		= 5	200
6. Business/profession or farm income or loss		▶ 6	
7. Rental, royalty and REMIC, partnership, S corp., trust income/loss		▶ 7	
8. Unemployment: a. ▶ Mass. lottery winnings: b. ▶		a + b = 8	
9. Other income from Schedule X, line 5		▶ 9	
10. <b>TOTAL 5.3% INCOME</b>		10	19686
11. Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement			
a. You ▶ 2000 + b. Spouse ▶		a + b = 11	2000
12. Child under age 13, or disabled dependent/spouse care expenses		▶ 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 12/31/04, or disabled dependent(s) <b>Not more than two.</b> a. ▶		× \$3,600 = 13	
14. Rental deduction. a. ▶ 6600		+ 2 = ▶ 14	3000
15. Other deductions from Schedule Y, line 10		▶ 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 Paid 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? ▶ Paid preparer's signature Date Check if self-employed (see instructions) ▶ Yes  
 I do not want preparer to file my return electronically ▶ (This may delay your refund)



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16. <b>Total deductions.</b> Add lines 11 through 15	▶ 16	5000
17. <b>5.3% INCOME AFTER DEDUCTIONS.</b> Subtract line 16 from line 10. <b>Not less than "0"</b>	▶ 17	14686
18. Exemption amount	▶ 18	3300
19. <b>5.3% INCOME AFTER EXEMPTIONS.</b> Subtract line 18 from line 17. <b>Not less than "0"</b>	▶ 19	11386
20. <b>INTEREST AND DIVIDEND INCOME</b>	▶ 20	
21. <b>TOTAL TAXABLE 5.3% INCOME.</b> Add lines 19 and 20	▶ 21	11386
22. <b>TAX ON 5.3% INCOME.</b> <b>Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the amount in Schedule D, line 20 by .0585 ▶	▶ 22	603
23. <b>12% INCOME.</b> Not less than "0." a. ▶ $\times .12 =$ 23	▶ 23	
24. <b>TAX ON LONG-TERM CAPITAL GAINS.</b> <b>Not less than "0."</b> Fill in if filing Schedule D-IS ▶ Fill in if any excess exemptions were used in calculating lines 20, 23 or 24 ▶	▶ 24	
25. Credit recapture amount BC EOA LIH	▶ 25	
26. If you qualify for No Tax Status, fill in and enter "0" on line 27 ▶	▶ 26	
27. <b>TOTAL INCOME TAX.</b> Add lines 22 through 25	▶ 27	603
28. Limited Income Credit	▶ 28	
29. Other credits from Schedule Z, line 3 ▶ $28 + 29 =$ 30	▶ 29	
31. <b>INCOME TAX AFTER CREDITS.</b> Subtract line 30 from line 27. <b>Not less than "0"</b>	▶ 31	603
32. Voluntary Contributions: a. Organ Transplant Fund ▶ b. Endangered Wildlife Conservation ▶ c. Massachusetts AIDS Fund ▶ d. Massachusetts United State Olympic Fund ▶ <b>Total of a, b, c and d</b> 32	▶ 32	
33. Use tax due on out-of-state purchases. If no use tax due enter "0"	▶ 33	
34. <b>INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 31 through 33	▶ 34	603
35. Massachusetts income tax withheld	▶ 35	1301
36. 2003 overpayment applied to your 2004 estimated tax	▶ 36	
37. 2004 Massachusetts estimated tax payments	▶ 37	
38. Earned Income Credit. a. Number of qualifying children ▶ Amount from U.S. return ▶ $\times .15 =$ 38	▶ 38	
39. Senior Circuit Breaker Credit	▶ 39	
40. Payments made with extension	▶ 40	
41. <b>TOTAL TAX PAYMENTS.</b> Add lines 35 through 40	▶ 41	1301
42. <b>Overpayment.</b> Subtract line 34 from line 41	▶ 42	698
43. Amount of overpayment you want <b>applied to your 2005 estimated tax</b>	▶ 43	
44. <b>Refund.</b> Subtract line 43 from line 42. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	▶ 44	698

**Direct deposit of refund.** Type of account ▶ checking savings

RTN # ▶ account # ▶

45. **Tax due.** Mail to: Massachusetts DOR, PO Box 7002, Boston, MA 02204 ▶ 45  
 Interest ▶ Penalty ▶ M-2210 amt. ▶ ▶ EX enclose  
 Form M-2210