PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: ●

For the year January 1–December 31, 2004 or other taxable year beginning _____, 2004, ending _____.

Form 1 Massachusetts Resident Income Tax Return 2004

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 2003, 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 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 2005: ○ 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

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

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

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

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

▲ 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 ► + 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 12/31/04, 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 2004): a. ► ÷ 2 = ... Not more than $3,000 **($1,500 if married filing separately)** ► 14

15 Other deductions from Schedule Y, line 10 (**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 ►
X	/ /		
Spouse's signature (if filing jointly)	Date	Paid preparer's phone ( )	Paid preparer's EIN ►
	/ /		
May DOR discuss this return with the preparer? ► ○ Yes I do not want my preparer to file my return electronically ► ○		► 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).