TAXPAYER'S FIRST NAME | M.I. | LAST NAME | TAXPAYER'S SOCIAL SECURITY NUMBER

43 2024 overpayment applied to your 2025 estimated tax (from 2024 Form 1, line 52 or Form 1-NR/PY, line 56.) **Do not enter 2024 refund** 43 0 0

44 2025 Massachusetts estimated tax payments. **Do not include line 43 amount** 44 0 0

45 Payments made with extension 45 0 0

46 AMENDED RETURN ONLY. Payments made with original return. **Not less than 0.** See instructions. 46 0 0

47 EARNED INCOME CREDIT.
a. Number of qualifying children ☐ b. Amount from U.S. return 0 0 **(See instructions)** 47b × _____ = c 0 0

Part-year residents: Multiply line 47c by line 3. Nonresidents **do not** qualify. 47 0 0
Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in oval if you qualify for this exception ⬭

48 Senior Circuit Breaker Credit (part-year residents only). **Enclose** Schedule CB 48 0 0

49 Reserved for future use. 49 0 0 0 0 0 0

50 Child and Family Tax Credit. **Part-year residents only.** (only if single, head of household or married filing joint return).
Enter number of dependents a. ☐☐ × ____ **(See instructions)** = b. 0 0 Multiply line 50b by line 3 = 50 0 0

51 Other refundable credits (from Schedule CMS) 51 0 0

52 TOTAL REFUNDABLE CREDITS. Add lines 47 through 51. . . . . .52 0 0

53 Excess Paid Family Leave Withholding. See instructions. 53 0 0

54 Nonresident withholding on sales of Massachusetts real estate (from Schedule 62-WH) 54 0 0

55 TOTAL. Add lines 42 through 46 and lines 52 through 54 . . . . . .55 0 0

56 OVERPAYMENT. If line 41 is **smaller** than line 55, subtract line 41 from line 55. If line 41 is **larger** than line 55, go to line 59. If line 41 and line 55 are equal, enter 0 in line 58. . . . . .56 0 0

57 Amount of overpayment you want **APPLIED to your 2026 ESTIMATED TAX**. 57 0 0

58 THIS IS YOUR REFUND. Subtract line 57 from line 56.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204**. . . . . .58 R E F U N D 0 0
Direct deposit of refund. See instructions. Type of account (select one): ⬭ Checking ⬭ Savings
Routing number (first two digits must be 01 to 12 or 21 to 32) Account number

59 TAX DUE. Subtract line 55 from line 41. **Pay in full online at** mass.gov/masstaxconnect 59 0 0
Or pay by mail. Make check payable to **Commonwealth of Massachusetts**. Write **Social Security number(s)** in memo section of check and **be sure to sign check**. Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

These amounts will affect your refund or tax due: ⬭ Exception. **Enclose** Form M-2210.

Interest 0 0 Penalty 0 0 M-2210 amount 0 0

PRINT PAID PREPARER'S NAME | PAID PREPARER'S SSN or PTIN | PAID PREPARER'S PHONE | DATE

PAID PREPARER'S SIGNATURE | PAID PREPARER'S EIN

Fill in if self-employed ⬭ DOR may discuss this return with the preparer ⬭ I do not want my preparer to file my return electronically ⬭

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE). FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.