



# Massachusetts Residents Only

## Rent & Senior Circuit Breaker Credit:

Do you RENT your house or apartment? Yes  No  If yes, rent paid in 2024: \_\_\_\_\_

Name & address of your landlord: \_\_\_\_\_

Does anyone else (other than your immediate family) live with you? \_\_\_\_\_

If you were **at least 65\*** as of 12/31/23 and OWN your home, check here:  and include a copy of your property tax bill. Total property tax paid: \$\_\_\_\_\_ & total **water & sewer** paid \$\_\_\_\_\_ (If not paid through property taxes)

## Medical Insurance:

Did everyone in your household have medical insurance for all of 2024? Yes  No  Not Sure

Please advise how you get your health insurance:

**Private Insurance including Connector Care:**  **or MASS Health:**  **or Medicare:**

**or US Military:**  **or Other:**  \_\_\_\_\_

*If your insurance is through a Massachusetts employer, we must have the Form 1099-HC from them.*

## Use Tax:

Use tax is tax due on items you purchase without paying sale tax and then USE in Massachusetts. This includes items purchased in NH or online or from a catalog where the seller doesn't collect sales tax. **If you shop at Walmart in Hinsdale or Target in Keene for anything other than clothes, prescriptions, and food, you owe use tax.** Amazon is now collecting sales tax from Massachusetts customers but not all of their vendors do. (For more information about this ask your preparer or go to: <https://www.mass.gov/info-details/individual-use-tax>)

Mass AGI Per Return*	Use Tax liability
\$0 - \$25,000	\$0
\$25,001 - \$40,000	\$20
\$40,001 - \$60,000	\$31
\$60,001 - \$80,000	\$44
\$80,001 - \$100,000*	\$56

If the Massachusetts AGI per return\* is above \$100,000, multiply by .000625.

Were you required to replace, update or repair your septic system or connect to a sewer system? If so, how much did it cost? \_\_\_\_\_

Here are your choices:

- I CERTIFY that I NEVER buy anything which would require me to pay use tax (we will enter \$0.)
- I kept track and here is the total amount I spent on which I owe use tax: \$ \_\_\_\_\_
- I estimate that I bought \$ \_\_\_\_\_ worth of items on which I owe use tax.
- Please use the "safe harbor" chart to figure my use tax.

If you use the safe harbor, you must add any single item that cost \$1,000 or more. Check here if you bought any one thing costing \$1,000 or more in a sales-tax-free situation.

## Charitable Contributions:

Would you like to contribute to any of the following MA charities? (to be deducted from your refund or added to tax due)

Organ Transplant Fund \$ \_\_\_\_\_ MA HIV & Hepatitis Fund \$ \_\_\_\_\_ MA US Olympic Fund \$ \_\_\_\_\_

Endangered Wildlife Conservation \$ \_\_\_\_\_ MA Military Family Relief Fund \$ \_\_\_\_\_

Homeless Animal Prevention and Care \$ \_\_\_\_\_



Signature \_\_\_\_\_ Date \_\_\_\_\_

1/7/25

