

Filling out a paper MA tax return for the Circuit Breaker credit? Important information for you

If you are filling out the paper Massachusetts tax return for the Circuit Breaker credit, or helping someone else, be certain that all appropriate boxes are completed on the first page of Form 1, Line 2c. In addition to filling in the appropriate oval boxes “Age 65 or over before 2020,” you **must also** complete the “Total” at the end of the line.

For example, if you fill in both ovals for “You” and “Spouse,” complete the box at the end of the line with “2” so the system will recognize it and not disallow the Circuit Breaker credit.

2 EXEMPTIONS

- a. Personal exemptions. If single or married filing separately, enter **\$4,400**. If head of household, enter **\$6,800**. If married filing jointly, enter **\$8,800** 2a
- b. Number of dependents (**do not** include yourself or your spouse). Enclose Schedule DI Total × \$1,000 = 2b
- c. Age 65 or over before 2020 You Spouse Total × \$ 700 = 2c

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Helpful hint: [Fillable forms](#) are available and they are free to use for anyone. If you are comfortable completing paper forms, you'll be comfortable with fillable forms and there will be no issues deciphering handwriting. Take a look.