



Form 33X  
Massachusetts Amended  
Individual Income Tax Return  
(For tax years 1996–1999)

19

Massachusetts  
Department of  
Revenue

Registration	For calendar year 19 or taxable year beginning		19 , and ending		19	
	Your first name and initial		Last name		Your Social Security number	
	Spouse's first name and initial		Last name		Spouse's Social Security number	
	Present street address (and apartment number)		PO box number			
	City/Town/PO Box number		State	Zip	<input type="checkbox"/> Check box if address changed since filing original return.	

Form 33X must be used if, after filing your Massachusetts income tax return, you discover one or more errors or omissions. This form must also be used to report the results of an IRS audit or adjustment. **DOR and the IRS routinely share computer tapes and audit results. Differences, other than those allowed under state law, will be identified and may result in audit or further investigation.** Time limits for filing Form 33X are explained on page 3. **Caution:** If you have received a bill or other adjustment notices about your state income tax liability, do not use this form to request a refund. Use Form CA-6, Application for Abatement.

Filing Status	<b>1.</b> Were you a Mass. resident for the full taxable year? <input type="checkbox"/> Yes <input type="checkbox"/> No (If part-year resident, give dates below):  Resident from _____ to _____  Nonresident from _____ to _____ If amending to change resident status, see instructions.	<b>3.</b> Filing status claimed on original return (check one): ▶ <input type="checkbox"/> Single ▶ <input type="checkbox"/> Married filing jointly ▶ <input type="checkbox"/> Head of household ▶ <input type="checkbox"/> Married filing separately
	<b>2.</b> Are you amending your return as a result of a federal change? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "Yes," attach copy of federal audit results.	<b>4.</b> Filing status claimed on this return (check one): ▶ <input type="checkbox"/> Single ▶ <input type="checkbox"/> Married filing jointly ▶ <input type="checkbox"/> Head of household ▶ <input type="checkbox"/> Married filing separately
	Do you already owe and have you been billed for additional state income tax for the year you are amending? If "Yes," see instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No	

5.95% Income	<input type="checkbox"/> Check here if using whole-dollar method.			
	Unless otherwise stated, all line references apply to Form 33X.			
	<b>5.</b> 5.95% income. Enter amount from page 2, line 38 in column B . . . . . <b>▶ 5</b> You must enter the amount from your original return in line 5A.	A. Amount on original return	B. Net change — increase or (decrease) (explain on page 2)	C. Corrected amount (combine column A and column B)
	<b>6.</b> Total deductions. Enter amount from page 2, line 44 in column B. . . . . <b>6</b>			
	<b>7.</b> 5.95% income after deductions. Subtract line 6 from line 5. . . . . <b>7</b>			
	<b>8.</b> Total exemptions. Enter amount from page 2, line 51 in column B. . . . . <b>8</b>			
	<b>9.</b> 5.95% income after exemptions. Subtract line 8 from line 7. See instructions. . . . <b>9</b>			

Tax	<b>Note: Column C of lines 12 through 15 cannot be less than "0."</b>			
	<b>12.</b> Tax on 5.95% income. Multiply line 11 by .0595. See instructions . . . . . <b>12</b>			
	<b>13.</b> Total 12% tax. See instructions. Attach revised U.S. & Mass. Schedule B. . . . <b>13</b>			
	<b>14.</b> Total 5%, 4%, 3% and 2% tax. See instructions. Attach revised U.S. and Mass. Schedule D. . . . . <b>14</b>			
	<b>15.</b> Total tax. Add lines 12 through 14. If claiming No Tax Status, check box <input type="checkbox"/> and enter "0" in column C. Attach Mass. Schedule NTS-L or worksheet. . . . . <b>15</b>			

Adjustments	<b>16.</b> Credits. Enter amount from page 2, line 55 in column B. . . . . <b>16</b>			
	<b>17.</b> Tax after credits. Subtract line 16 from line 15 . . . . . <b>17</b>			
	<b>18.</b> Voluntary contributions. See instructions. . . . . <b>18</b>			

Payments	<b>19.</b> Tax after credits plus voluntary contributions. Add line 17 and line 18 . . . . . <b>19</b>			
	<b>20.</b> Mass. income tax withheld. Enter amount from page 2, line 56 in column B. . . <b>20</b>			
	<b>21.</b> Earned income credit (1997–1999 only). See line 57 instructions. . . . . <b>21</b>			
	<b>22.</b> Payments. See instructions . . . . . <b>22</b>			

Refund	<b>23.</b> Capital gains tax credit from previous years. See instructions. . . . . <b>23</b>			
	<b>24.</b> Total payments. Add lines 20 through 23 in column C . . . . . <b>24</b>			
	<b>25.</b> Overpayment, if any, as shown or as adjusted on original return . . . . . <b>25</b>			

Owe	<b>26.</b> Net payments. Subtract line 25 from line 24 . . . . . <b>26</b>			
	<b>27.</b> Amount of your refund. If line 26 is more than line 19, column C, subtract line 19, column C from line 26. . . . . <b>27</b>			
	<b>28.</b> Additional tax due. If line 26 is less than line 19, column C, subtract line 26, from line 19, column C. . . . . <b>28</b>			

**29.** Interest ☐ \$ ▶ \_\_\_\_\_ Penalty ☐ \$ ▶ \_\_\_\_\_ M-2210 ☐ \$ ▶ \_\_\_\_\_ Fed. change ☐ \$ \_\_\_\_\_ **▶ 29**

**30.** Amount you owe. Add lines 28 and 29. Please pay in full with this return. . . . . **▶ 30**

Be sure to complete the back of this form

STAPLE CHECK HERE

Enter amount of increase or (decrease) to any of the items listed below that are being changed. State the reasons for the changes in the space in line 58.

5.95% Income		Exemptions	
31.	Wages: increase (decrease) . . . . . 31	45.	Personal exemptions: increase (decrease) . . . 45
32.	Pensions and annuities: increase (decrease) 32	46.	Number of dependent children: increase (decrease) _____ × \$1,000 . . . . . 46
33.	Mass. bank interest: increase (decrease) . . . 33	47.	Age 65 or over exemption You _____ Spouse _____ Total <input type="checkbox"/> × \$700 . . . . . 47
34.	Business, profession, farm income: increase (decrease). Attach revised U.S. and Massachusetts Schedule C or Schedule F 34	48.	Medical exemption: increase (decrease) . . . . 48
35.	Rental, royalty, REMIC, partnership, S corp., trust income: increase (decrease) . . . . . 35	49.	Blindness exemption: increase (decrease) You _____ Spouse _____ Total <input type="checkbox"/> × \$2,200 . . . . . 49
36.	Unemployment comp.: increase (decrease) 36	50.	Adoption fee exemption: increase (decrease) 50
37.	Other income (alimony, taxable IRA/Keogh dist., winnings, fees): increase (decrease) . . . 37	51.	Total increase (decrease) to exemptions. Add lines 45 through 50 and enter total on page 1, line 8, column B. . . . . 51
38.	Total increase (decrease) to 5.95 income. Add lines 31 through 37 and enter total on page 1, line 5, column B . . . . . 38		

  

Deductions		Credits & Withholding	
39.	Soc. Sec., Medicare, RR, U.S. or Mass. Ret.: increase (decrease). Not more than \$2,000 per person. You _____ Spouse _____ Total 39	52.	No tax status, limited income credit: increase (decrease) . . . . . 52
40.	Child under 15 (child under 13 for tax year 1998–1999), or disabled dependent/spouse care expense deduction: increase (decrease). See instructions . . . . . 40	53.	Income tax paid to other state or jurisdiction credit: increase (decrease) . . . . . 53
41.	Dependent member of household under age 12 deduction: increase (decrease) . . . . 41	54.	Other credits including: <input type="checkbox"/> Long-Term Capital Gains Tax Credit Applied to 12% Income (1996–1998 only) <input type="checkbox"/> Energy <input type="checkbox"/> Lead Paint <input type="checkbox"/> Economic Opportunity Area Credit <input type="checkbox"/> Full Employment Credit <input type="checkbox"/> Septic Credit <input type="checkbox"/> Brownfields Credit Increase (decrease) . . . . . 54
42.	50% rental deduction: increase (decrease). Not more than \$2,500, or \$1,250 if married filing separately. . . . . 42	55.	Total increase (decrease) to credits. Add lines 52 through 54 and enter total on page 1, line 16, column B. . . . . 55
43.	Other deductions increase (decrease). Attach revised Schedule Y & U.S. forms . . . 43	56.	Massachusetts withholding. Enter increase (decrease) on page 1, line 20, column B. . . 56
44.	Total increase (decrease) to deductions. Add lines 39 through 43 and enter total on page 1, line 6, column B. . . . . 44		

57. Earned income credit: Number of qualifying children originally claimed \_\_\_\_\_. Increase (decrease) of qualifying children \_\_\_\_\_. Total qualifying children ► \_\_\_\_\_. U.S. credit as originally filed \$ \_\_\_\_\_. Increase (decrease) \$ \_\_\_\_\_. Correct U.S. credit ► \$ \_\_\_\_\_ × .10 (10%) = \$ \_\_\_\_\_. Enter Social Security number(s) of qualifying children in line 58, Explanation of changes.

Explanation of Changes	58. Explanation of changes.	
	Enter the line number for which you are reporting a change and give the reason for each change. If you need more space than is provided below, attach an additional statement. Also, attach all additional information, supporting forms and schedules. If reporting a federal change, attach federal audit.	

Refund Application (substitute application for abatement). For reductions of tax as shown in line 17 on this amended return, and filed after the date of the original return, the taxpayer named herein makes application for abatement of the tax assessed for the period stated pursuant to the applicable Massachusetts General Laws, Chapter 62. Consent is hereby given, pursuant to Chapter 58A, section 6, for the Commissioner of Revenue to act upon this amended return after six months from the date of filing. This consent is provided to protect my rights where processing of my refund is delayed for any reason. My consent may be withdrawn at any time. If I refuse consent by striking out this section, or by withdrawing my consent, the refund will be denied (1) at the expiration of six months from the date of filing or (2) at the date consent is withdrawn, whichever is later.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.			
	Your signature	Date	Your Social Security number	
	Spouse's signature (if filing jointly, both must sign, even if only one had income)	Date	Spouse's Social Security number	
	Paid preparer's signature	Preparer's SSN or PTIN		
	Address	City/Town	State	Zip

Mail to: Massachusetts Department of Revenue, PO Box 7024, Boston, MA 02204. If making a federal change payment, mail to: Massachusetts Department of Revenue, PO Box 7020, Boston, MA 02204.