



IRA A. JACKSON  
COMMISSIONER

# *The Commonwealth of Massachusetts*

*Department of Revenue*

*Leverett Saltonstall Building,*

*100 Cambridge Street, Boston 02204*

2 February 1984

City Clerk  
City Hall  
Cambridge, MA 02139

Dear City Clerk of Cambridge:

This year the Department of Revenue is committed to making the filing of Massachusetts tax returns as easy as possible through a new and simplified tax form, a more aggressive approach to form distribution, and extended taxpayer assistance programs. I am, therefore, asking you to help us serve the Commonwealth by making tax forms available to Massachusetts taxpayers in your town hall. This is especially important in smaller communities since town halls will be one of the major tax form distribution points in these communities.

Under separate cover, I have sent a letter to your Board of Selectmen or Mayor informing them of this project and requesting their cooperation. I am asking that you, as city or town clerk, actively participate in this distribution process by locating the tax form materials in your city or town hall. The details of your requested cooperation are outlined on the attached page.

In the past, state tax forms have only been available through Department of Revenue and Internal Revenue Service offices across the Commonwealth. As an added service to Massachusetts taxpayers, we are extending the distribution points for tax forms to include major banks, post offices and city and town halls. An extensive form distribution process is essential this year with the introduction of a new tax form.

The new, shorter personal income tax form -- Form ABC -- is for use by approximately 1.3 million Massachusetts taxpayers. Most Massachusetts taxpayers will be mailed either Form 1 or Form ABC depending upon the type and complexity of their past income. Despite our efforts to anticipate tax form needs, we expect that some taxpayers will be mailed the inappropriate form. We are, therefore, trying to make this year's tax forms more readily accessible to solve any potential supply problems and to meet the public's needs.

I would like to express my appreciation in advance for the commitment to the public interest you will be making by your participation in this endeavor. Your effort will serve your community well since 40% of income tax revenues are returned to cities and towns.

If you have any questions, please feel free to contact Ms. Cynthia Drucker, Department of Revenue at 727-4026. Once again, I would like to thank you for promoting our tax form distribution system.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ira A. Jackson', written in a cursive style.

Ira A. Jackson  
Commissioner

Enclosure



## Massachusetts Department of Revenue

100 Cambridge Street • Boston, MA. 02204

### TAX FORM DISTRIBUTION FACT SHEET FOR CLERKS

- How will this participation get started?  
We will be calling you to find out whom you have designated as your contact person.
- How will I receive the materials?  
We will deliver bulk quantities of tax forms and schedules, as well as informational posters, directly to your City or Town Hall.
- What should I do with the materials once they are received?  
Make counter/table space available for displaying forms and schedules and place informational posters in your City or Town Hall.
- Where will the materials be located?  
The forms and schedules, as well as informational posters, will be set up in your Clerk's Office.
- What will I be responsible for?  
Merely overseeing the display and distribution of these tax form materials for the public.
- How many different kinds of tax forms will I need to display?  
Two: Form ABC with instructions; Form 1 with instructions. Both pertain to the personal income tax. Other forms are available at your local Department of Revenue office.
- Will I need to explain to taxpayers whether to use Form ABC or Form 1?  
No, the eligibility requirements are listed on each tax form and on the display posters.
- When can I expect to receive the materials?  
Mid-February.
- When will the materials be displayed?  
Mid-February through mid-April.
- Whom shall I contact for further information or questions?  
Ms. Cynthia Drucker, Department of Revenue at 727-4026.



## **Massachusetts Department of Revenue**

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### **FORM ABC--FACT SHEET**

#### **Form ABC is almost that easy**

- 26 lines shorter
- Simpler instructions, 11 pages reduced to 4
- Graphics and headings provide greater clarity
  - Larger type size throughout
  - Pre-addressed return envelopes for easy mailing and speedy refunds
- Available in Spanish for the first time

#### **Who can use Form ABC?**

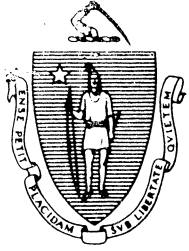
- More than 1 million taxpayers
- Almost all federal 1040EZ filers
- Most wage earners with taxable income of less than \$40,000
- Single taxpayers or married taxpayers who file a joint return

#### **Who must use Form 1?**

- Taxpayers with 10% income
- Non-residents
- Taxpayers claiming capital gains or reporting income from a business or profession, rent, partnership or trust

#### **Massachusetts tax forms will be available:**

- At U.S. Post Offices across the Commonwealth
- At all City and Town Halls
- At many major banking locations
- At all IRS offices
- At all DOR offices in 12 cities
- Or by calling 1-800-392-6089



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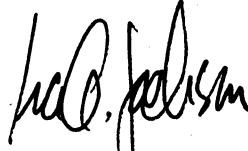
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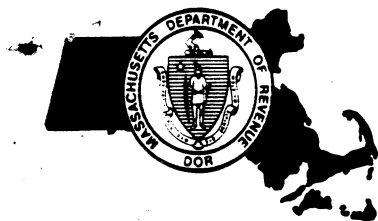


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Comm. from Paul E. Healy, City Clerk, transmitting a comm. from Ira A. Jackson, Commissioner, Dept. of Revenue Re: future advisability of State Income Tax returns at the Office of the City Clerk, together with necessary instructions for filing the new ABC simplified form & form 7, the alternate return.

In City Council,

February 27, 1984

2/27/84  
Placed on File