

Senior Circuit Breaker Credit

Put up to \$2,730 in YOUR pocket!

You may qualify if:

1. You or a spouse were 65 or older in 2024
2. You own or rent in Massachusetts as your principal residence
3. Your total income did not exceed:

Single	\$72,000
Married filing joint	\$109,000
Head of household	\$91,000

Your assessed real estate valuation cannot exceed \$1,172,000

How do I apply?

To claim the Circuit Breaker Credit, you must file a Massachusetts state income tax return, even if you typically don't file a return— and include Schedule CB, the Circuit Breaker Credit form. You can file your tax return for FREE using one of our **free filing options** at mass.gov/efile. You may also download forms to fill out at mass.gov/dor/forms. For additional eligibility information, visit the senior circuit breaker webpage below.

Where can I get help preparing my tax return and Schedule CB?

A tax professional can help you prepare your taxes or represent you in an appeal or collection case. Some can do both. You may qualify for free tax preparation services. Choose the service that is right for you. Many resources are available, check mass.gov/freetaxpreparation. You may also find a tax professional to help with your taxes at your local senior center or Council on Aging.

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