CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2008

FIRST NAME | M.I. | LAST NAME | 1. YOUR SOCIAL SECURITY NUMBER

SPOUSE'S FIRST NAME | M.I. | LAST NAME | 2. SPOUSE'S SOCIAL SECURITY NUMBER

ADDRESS | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY | STATE | ZIP + 4

ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) | CITY/TOWN/POST OFFICE/FOREIGN COUNTRY | STATE OR FOREIGN COUNTRY

Select **only one:** ◯ Nonresident ◯ Part-year resident ◯ Filing as **both** a nonresident and part-year resident (see instr.) ◯ Nonresident composite return (see instr.)

◯ Fill in if **name/address has changed** since 2007. If **taxpayer(s) is deceased**, fill in appropriate oval(s) (see instructions): ◯ Primary ◯ Spouse

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions): ► ◯ You ► ◯ Spouse

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) ◯ $1 You ◯ $1 Spouse, if filing jointly Total ► $

◯ Fill in if noncustodial parent ◯ Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): ► ◯ You ► ◯ Spouse

1 Filing status: **(select one only)** ◯ Single ◯ Married filing joint return (both must sign return) ◯ Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.) ◯ Head of household (see instructions)

2 Part-Year residents only:

Dates as Massachusetts resident: From ► M M D D Y Y Y Y To ► M M D D Y Y Y Y

Total days as Massachusetts resident . . . . . ÷ 365 = ► 2 .

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Whole-dollar method only. Do not use cents.

3 Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. If married filing separately, see instructions . . . . . ► 3 X , , . 0 0

▲ If showing a loss, mark an X in box at left

4 Exemptions:

a. Personal exemptions. If single or married filing separately, enter **$4,400**. If head of household, enter **$6,600**. If married filing jointly, enter **$8,800** . . . . . 4a , . 0 0

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ► × $1,000. . . . 4b , . 0 0
You must enclose Schedule DI.

c. Age 65 or over before 2009: ◯ You ◯ Spouse. Enter number ► × $700 . . . . . 4c , . 0 0

d. Blindness: ◯ You ◯ Spouse. Enter number ► × $2,200 . . . . . 4d , . 0 0

e. Medical/Dental ► , . 0 0 f. Adoption ► , . 0 0 . . . . . e + f = 4g , . 0 0
From U.S. Schedule A, line 4 — See instructions

h. **TOTAL EXEMPTIONS.** Add lines 4a through 4g. Enter here and on line 22 . . . . . ► 4h , . 0 0

INCOME

Nonresidents report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. **Part-year residents** report in lines 5 through 11 income earned and/or received while a resident. Do **not** use lines 13 or 14. If filing both as a **nonresident** and **part-year resident**, be sure to complete and **enclose** Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2) . . . . . ► 5 , , . 0 0

6 Taxable pensions and annuities (see instructions) . . . . . ► 6 , , . 0 0

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature | Date / / | Print paid preparer's name | Preparer's SSN or PTIN ►

Spouse's signature (if filing jointly) | Date / / | Paid preparer's phone ( ) | Paid preparer's EIN ►

May DOR discuss this return with the preparer? ► ◯ Yes ► Paid preparer's signature | Date / / ◯ Fill in if self-employed

I do not want my preparer to file my return electronically ► ◯

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).

7 a. ► Massachusetts bank interest — b. ► Exemption amount . . . . . a – b = 7 .00

Exemption: if married filing jointly, subtract $200 from line 7a; otherwise subtract $100 and enter result (not less than "0").

▼ If showing a loss, mark an X in box at left

8 Business/profession or farm income/loss (**enclose** Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) . . . . . ► 8 .00

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss **you must file electronically**. See instructions. . . . . ► 9 0,000,000.00

10 a. Unemployment compensation . . . . . ► 10a .00

b. Massachusetts state lottery winnings . . . . . ► 10b .00

11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (**enclose** Schedule X; not less than "0") . . . . . ► 11 .00

12 **TOTAL 5.3% INCOME.** Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 .00

13 **NONRESIDENT APPORTIONMENT WORKSHEET.** You **cannot** apportion Massachusetts wages as shown on Form W-2. Do **not** use this worksheet if you know the exact amount of your Massachusetts source income. Use **only** when income from employment/business is earned both inside and outside Massachusetts **and** the exact Massachusetts amount is not known.

Basis: ◯ working days ◯ miles ◯ sales ◯ other: _____

a. Working days (or other basis) outside Massachusetts . . . . . 13a .00

b. Working days (or other basis) inside Massachusetts . . . . . 13b .00

c. Total working days. Add line 13a and line 13b . . . . . 13c .00

d. Nonworking days (holidays, weekends, etc.) . . . . . 13d .00

e. Massachusetts ratio. Divide line 13b by line 13c . . . . . ► 13e .

f. Total income being apportioned (you **cannot** apportion Mass. wages as shown on Form W-2) . . . 13f .00

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2 . . . . . 13g .00

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14 **NONRESIDENT DEDUCTION & EXEMPTION RATIO.** Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in line 45.

a. Total 5.3% income (from line 12). **Not less than "0"** . . . . . 14a .00

b. Interest income (smaller of line 7a or line 7b) . . . . . 14b .00

c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 12. **Not less than "0."**) . . . . . 14c .00

d. Total income this return. Add lines 14a, b and c . . . . . 14d .00

e. Non-Massachusetts source income. **Not less than "0."** See instructions . . . . . ► 14e .00

f. Total income. Add line 14d and line 14e. See instructions . . . . . 14f .00

g. Deduction and exemption ratio. Divide line 14d by line 14f . . . . . 14g .

DEDUCTIONS. Amounts entered in line(s) 15a and/or 15b must be related to Massachusetts income reported on this return.

15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) . . . . . ► 15a .00

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) . . . . . ► 15b .00

FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) . . . . . ► 16 .00

17 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2008, or disabled dependent(s) **(only if single, head of household or married filing joint return and not claiming line 16).**

Not more than two: a. ► ☐ × $3,600 = _____ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2 . . . . . ► 17 .00

18 Rental deduction. **Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.**

Total Massachusetts rent paid in 2008: a. ► .00 ÷ 2 = ... 18 .00

Nonresidents, during 2008 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? ☐ Yes ☐ No. If Yes, you do **not** qualify for this deduction.

19 Other deductions from Schedule Y, line 16 (**enclose** Schedule Y) . . . . . ► 19 .00

20 **TOTAL DEDUCTIONS.** Add lines 15 through 19 . . . . . ► 20 .00

21 **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** . . . . . 21 .00

22 Exemption amount (from line 4h). a. .00 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2 . . . . . ► 22 .00

23 **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."** If line 21 is less than line 22, see instructions . . . . . 23 .00

24 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** (**enclose** Schedule B) . . . . . ► 24 .00

25 **TOTAL TAXABLE 5.3% INCOME.** Add lines 23 and 24 . . . . . 25 .00

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26 **TAX ON 5.3% INCOME** (from tax table). If line 25 is more than $24,000, multiply by .053. **Note:** If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. ► ☐ . . . . . 26 .00

27 **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B).

a. ► .00 × .12 = ... 27 .00

28 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 21). **Not less than "0." Enclose** Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ► ☐ ► 28 .00

If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ► ☐

29 Credit recapture amount (**enclose** Schedule H-2; see instructions). ☐ BC ☐ EOA ☐ LIH ☐ HR . . . . . ► 29 .00

30 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 31. Complete Schedule NTS-L-NR/PY ► ☐

31 **TOTAL INCOME TAX.** Add lines 26 through 29 . . . . . 31 .00

CREDITS

32 Limited Income Credit. Complete and **enclose** Schedule NTS-L-NR/PY . . . . . ► 32 .00

33 Credits from Schedule Z, line 11 (**enclose** Schedule Z) . . . . . ► 33 .00

34 Credits from Schedule Z, line 14 (part-year residents only; **enclose** Schedule Z) . . . . . ► 34 .00

35 Total credits. Add lines 32 through 34 . . . . . 35 .00

36 **INCOME TAX AFTER CREDITS.** Subtract line 35 from line 31. **Not less than "0"** . . . . . 36 .00

37 Voluntary contributions:

a. Endangered Wildlife Conservation ► 37a 0 0

b. Organ Transplant Fund ► 37b 0 0

c. Massachusetts AIDS Fund ► 37c 0 0

d. Massachusetts United States Olympic Fund ► 37d 0 0

e. Massachusetts Military Family Relief Fund ► 37e 0 0

Total. Add lines 37a through 37e ► 37 0 0

38 Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0" ► 38 0 0

39 Health Care (HC) penalty for certain part-year residents (from worksheet in instructions):

a. You ► 0 0 b. Spouse ► 0 0 a + b = 39 0 0

40 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX** and **HC PENALTY.** Add lines 36–39 40 0 0

41 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R and PWH-WA) ► 41 0 0

42 2007 overpayment applied to your 2008 estimated tax (from 2007 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2007 refund) ► 42 0 0

43 2008 Massachusetts estimated tax payments **(do not include amount in line 42)** ► 43 0 0

44 Payments made with extension ► 44 0 0

45 Earned Income Credit: a. Number of qualifying children ►

Amount from U.S. return ► 0 0 × .15 = _____ (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ► 45 0 0

46 Senior Circuit Breaker Credit (part-year residents only; **enclose** Schedule CB) ► 46 0 0

47 Refundable film credit (see instructions) ► 47 0 0

48 **TOTAL.** Add lines 41 through 47 48 0 0

49 **OVERPAYMENT.** If line 40 is **smaller** than line 48, subtract line 40 from line 48. If line 40 is **larger** than line 48, go to line 52. If line 40 and line 48 are equal, enter "0" in line 51 ► 49 0 0

50 Amount of overpayment you want **APPLIED to your 2009 ESTIMATED TAX** ► 50 0 0

51 **THIS IS YOUR REFUND.** Subtract line 50 from line 49.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ► 51 REFUND 0 0

Direct Deposit of Refund. See instructions. Type of account (you must select one): ► ◯ Checking ◯ Savings

► Routing number (first two digits must be 01–12 or 21–32) ► Account number

52 **TAX DUE.** Subtract line 48 from line 40. Pay online at www.mass.gov/dor, or use Form PV ► 52 0 0

Pay in full. Write **Social Security number(s)** on lower left corner of check and make payable to **Commonwealth of Massachusetts.**
Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 52, if applicable:

Interest ► 0 0 Penalty ► 0 0 M-2210 amount ► 0 0

► ◯ Exception. Enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).

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FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

Schedule NTS-L-NR/PY No Tax Status and Limited Income Credit 2008

1	5.3% income from this return (from Form 1-NR/PY, line 12)	1	0 0
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 10)	2	0 0
3	Adjusted 5.3% income from this return. Subtract line 2 from line 1. Not less than "0"	3	0 0
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	4	0 0
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0"	5	0 0
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0"	6	0 0
7	Additional income/loss while a nonresident/part-year resident. See instructions ►	7	X 0 0
8	Total income. Combine lines 3 through 7. Not less than "0"	8	0 0
9	Additional adjustments to income while a nonresident/part-year resident. See instructions ►	9	0 0
10	Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than "0"	10	0 0

If you are single and the total in line 10 is $8,000 or less, you qualify for No Tax Status. Fill in the oval in line 30, enter "0" in line 31 and continue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total in line 10 is $14,000 or less, go to line 13 to see if you qualify for the Limited Income Credit.

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11	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by $1,000 and add $16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by $1,000 and add $14,200 to that amount. If line 10 is less than or equal to line 11, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 30	11	0 0
12	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by $1,750 and add $28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by $1,750 and add $24,850 to that amount. Enter the result here. If line 10 is less than or equal to line 12, you may qualify for the Limited Income Credit. Go to line 13	12	0 0
13	No Tax Status threshold. Enter $8,000 if single. If married filing a joint return or head of household, enter the amount from line 11	13	0 0
14	Income for Limited Income Credit. Subtract line 13 from line 10	14	0 0
15	Tax before adjustments (from Form 1-NR/PY, line 31)	15	0 0
16	Tax for Limited Income Credit. Multiply line 14 by 10% (.10)	16	0 0
17	Limited Income Credit. Subtract line 16 from line 15 and enter the result here and in line 32 of Form 1-NR/PY. If line 15 is smaller than line 16, you are not eligible for this credit	17	0 0