COMPLETE AS OF SEPTEMBER 15, 2006. SUBJECT ONLY TO FEDERAL AND/OR STATE LEGISLATIVE ACTION.

AREA RESERVED FOR 2-D BARCODE

2006 Form 1-NR/PY XXXXXXXXXXXX

Massachusetts Nonresident/Part-Year Resident Income Tax Return

For the year January 1–December 31, 2006 or other taxable

Year beginning XXXXXXXX Ending XXXXXXXX

X Taxpayer deceased X Spouse deceased

FIRSTNAMEXXXXXX I LASTNAMEXXXXXXXXXXXX SOCIALSECNO

SPOUSESFIRSTNAME I LASTNAMEXXXXXXXXXXXX SOCIALSECNO

STREETADDRESSXXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX

LEGALRESIDENCEORDOMICILEXXXXXXXX CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX

Apt. no. XXXXXXXXXXXX X Name/address changed since 2005

Check one: X Nonresident X Part-year resident X Filing as both nonresident and part-year resident

X Nonresident composite

State Election Campaign Fund: X $1 You X $1 Spouse, if filing jointly TOTAL ► $ X

1. **Filing status** *(select one only)*: X Single X Married filing joint return X Married filing separate return
   X Head of household
2. **Part-year residents:** Enter dates as Massachusetts resident XXXXXXXX to XXXXXXXX
   Total days as Massachusetts resident XXX ÷ 365 = .XXXX √2
3. **Total income** ► 3 –XXXXXXXXXXXX
4. **Exemptions:** X Fill in if noncustodial parent X Fill in if filing Schedule TDS
   a. Personal exemptions a XXXX
   b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► XX × $1,000 = b XXXXXXXXXXXX
   c. Age 65 or over before 2007 X You + X Spouse = ► X × $700 = c XXXX
   d. Blindness X You + X Spouse = ► X × $2,200 = d XXXX
   e. Other: 1. Medical/dental ► XXXXXXXX 2. Adoption ► XXXXXXXX 1 + 2 = e XXXXXXXXXXXX
   f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a ► 4f XXXXXXXXXXXX
5. Wages, salaries, tips ► 5 XXXXXXXXXXXX
6. Taxable pensions and annuities ► 6 XXXXXXXXXXXX
7. Mass. bank interest: a. ► XXXXXXXXXXXX – b. exemption XXX = 7 XXXXXXXXXXXX
8. Business/profession or farm income or loss ► 8 –XXXXXXXXXXXX
9. Rental, royalty and REMIC, partnership, S corp., trust income/loss ► 9 –XXXXXXXXXXXX
10. Unemployment: a. ► XXXXXXX Mass. lottery winnings: b. ► XXXXXXXXXXXX a + b = 10 XXXXXXXXXXXX

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 XXXXXXXX Spouse's signature Date XXXXXXXX

I do not want preparer to file my return electronically ► X (this may delay your refund)

May the Department of Revenue discuss this return with the preparer shown here? ► X Yes

Print paid preparer's name FIRSTNAMEXXXXXX I LASTNAMEXXXXXXXXXXXX Date XXXXXXXX Check if self-employed X Paid preparer's SSN ► XXXXXXXXXXX

Paid preparer's signature Paid preparer's phone XXXXXXXXXXXX Paid preparer's EIN ► XXXXXXXXXXX

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

XXXXXXXXXXXXXXXXXXXXXXXXX

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Massachusetts Nonresident/Part-Year Resident Income Tax Return

SOCIALSECNO

11.	Other income	► **11**	XXXXXXXXXXXX
12.	**TOTAL 5.3% INCOME**	**12**	–XXXXXXXXXXXX
13.	**NONRESIDENT APPORTIONMENT WORKSHEET.** You **cannot** apportion Mass. wages as shown on Form W-2. Do **not** use this worksheet if you know the exact amount of your Mass. source income. **Only** use when income from employment/business is earned both inside and outside Mass. **and** the exact Mass. amount is not known. Basis: X working days X miles X sales X other: XXXXXXXXXXXX		
	Working days (or other basis) outside Massachusetts	**13a**	XXXXXXXXXXXX
	Working days (or other basis) inside Massachusetts	**13b**	XXXXXXXXXXXX
	Total working days	**13c**	XXXXXXXXXXXX
	Nonworking days (holidays, weekends, etc.)	**13d**	XXXXXXXXXXXX
	Massachusetts ratio	► **13e**	.XXXX
	Total income being apportioned. You **cannot** apportion Massachusetts wages as shown on Form W-2	**13f**	XXXXXXXXXXXX
	Massachusetts income	**13g**	XXXXXXXXXXXX
14.	**NONRESIDENT DEDUCTION AND EXEMPTION RATIO**		
	a. Total 5.3% income	**14a**	XXXXXXXXXXXX
	b. Interest income	**14b**	XXX
	c. Total capital gain income	**14c**	XXXXXXXXXXXX
	d. Total income this return	**14d**	XXXXXXXXXXXX
	e. Non-Massachusetts source income. **Not less than "0"**	► **14e**	XXXXXXXXXXXX
	f. Total income	**14f**	XXXXXXXXXXXX
	g. Deduction and exemption ratio	**14g**	X.XXXX
15.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		
	a. You ► XXXX + b. Spouse ► XXXX	a + b = **15**	XXXX
16.	Child under age 13, or disabled dependent/spouse care expenses	► **16**	XXXXX
17.	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/06, or disabled dependent(s)		
	Not more than two. a. ► X	× $3,600 = ► **17**	XXXX
18.	Rental deduction. a. ► XXXXX	÷ 2 = ► **18**	XXXX
	Nonresidents, during 2006, 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? X Yes X No. If "Yes," you do **not** qualify for this deduction.		
19.	Other deductions from Schedule Y, line 17	► **19**	XXXXXXXXXXXX
20.	**Total deductions.** Add lines 15 through 19	► **20**	XXXXXXXXXXXX
21.	**5.3% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"**	**21**	XXXXXXXXXXXX
22.	Exemption amount. a. XXXXXXXXXXXX	► **22**	XXXXXXXXXXXX
23.	**5.3% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"**	**23**	XXXXXXXXXXXX

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1

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Massachusetts Nonresident/Part-Year Resident Income Tax Return

FIRSTNAMEXXXXXXX I LASTNAMEXXXXXXXXXXXX SOCIALSECNO

24.	**INTEREST AND DIVIDEND INCOME**	► 24	XXXXXXXXXXXX
25.	**TOTAL TAXABLE 5.3% INCOME.** Add lines 23 and 24	25	XXXXXXXXXXXX
26.	**TAX ON 5.3% INCOME**. **Note:** If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 20 by .0585 ► X	26	XXXXXXXXXXXX
27.	**12% INCOME.** Not less than "0." a. ► XXXXXXXXXXXX	× .12 = 27	XXXXXXXXXXXX
28.	**TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."** Fill in if filing Schedule D-IS ► X	► 28	XXXXXXXXXXXX
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28 ► X		
29.	Credit recapture amount X BC X EOA X LIH X HR	► 29	XXXXXXXXXXXX
30.	If you qualify for No Tax Status, fill in and enter "0" on line 31 ► X		
31.	**TOTAL INCOME TAX.** Add lines 26 through 29	31	XXXXXXXXXXXX
32.	Limited Income Credit ► XXXXXXXXXXXX		
33.	Credits from Schedule Z, line 11 ► XXXXXXXXXXXX		
34.	Credits from Schedule Z, line 14 ► XXXXXXXXXXXX		
35.	Total credits	35	XXXXXXXXXXXX
36.	**INCOME TAX AFTER CREDITS.** Subtract line 35 from line 31. **Not less than "0"**	36	XXXXXXXXXXXX
37.	Voluntary Contributions: a. Endangered Wildlife Conserv. ► XXXXXXXX b. Organ Transplant Fund ► XXXXXXXX		
	c. Massachusetts AIDS Fund ► XXXXXXXX d. Mass. U.S. Olympic Fund ► XXXXXXXX		
	e. Mass. Military Family Relief Fund ► XXXXXXXX **Total of a through e**	37	XXXXXXXXXXXX
38.	Use tax due on out-of-state purchases. If no use tax due enter "0"	► 38	XXXXXXXXXXXX
39.	**INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.** Add lines 36 through 38	39	XXXXXXXXXXXX
40.	Massachusetts income tax withheld	► 40	XXXXXXXXXXXX
41.	2005 overpayment applied to your 2006 estimated tax	► 41	XXXXXXXXXXXX
42.	2006 Massachusetts estimated tax payments	► 42	XXXXXXXXXXXX
43.	Earned Income Credit. a. Number of qualifying children ► X Amount from U.S. return ► XXXX × .15 =	► 43	XXX
44.	Senior Circuit Breaker Credit	► 44	XXX
45.	Payments made with extension	► 45	XXXXXXXXXXXX
46.	**TOTAL.** Add lines 40 through 45	46	XXXXXXXXXXXX
47.	**Overpayment.** Subtract line 39 from line 46	► 47	XXXXXXXXXXXX
48.	Amount of overpayment you want **applied to your 2007 estimated tax**	► 48	XXXXXXXXXXXX
49.	**Refund.** Subtract line 48 from line 47. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	► 49	XXXXXXXXXXXX

Direct deposit of refund. Type of account ► X checking X savings

RTN # ► XXXXXXXXX account # ► XXXXXXXXXXXXXXXXX

50.	**Tax due.** Mail to: Massachusetts DOR, PO Box 7002, Boston, MA 02204	► 50	XXXXXXXXXXXX
	Interest ► XXXXXXXX Penalty ► XXXXXXXX M-2210 amt. ► XXXXXXXX	► X	EX enclose Form M-2210

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1

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AREA RESERVED FOR 2-D BARCODE

2006 Schedule NTS-L-NR/PY

XXXXXXXXXXXX

No Tax Status and Limited Income Credit

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

1.	Total 5.3% income	1	XXXXXXXXXXXX
2.	Adjustments to income	2	XXXXXXXXXXXX
3.	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	XXXXXXXXXXXX
4.	Interest exemption used	4	XXX
5.	Adjusted gross interest, dividends and certain capital gains	5	XXXXXXXXXXXX
6.	Long-term capital gain	6	XXXXXXXXXXXX
7.	Additional income/loss while a nonresident/part-year resident	► 7	–XXXXXXXXXXXX
8.	Total income. Combine lines 3 through 7	8	XXXXXXXXXXXX
9.	Additional adjustments to income while a nonresident/part-year resident	► 9	XXXXXXXXXXXX
10.	Massachusetts Adjusted Gross Income (AGI)	10	XXXXXXXXXXXX
	If you are single and the total in line 10 is $8,000 or less, you qualify for No Tax Status		
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 $15,300 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by $1,000 and add $13,550 to that amount	11	XXXXXXXXXXXX
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 $26,775 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by $1,750 and add $23,713 to that amount	12	XXXXXXXXXXXX
13.	No Tax Status threshold	13	XXXXXXXXXXXX
14.	Income for Limited Income Credit	14	XXXXXXXXXXXX
15.	Tax before adjustments	15	XXXXXXXXXXXX
16.	Tax for Limited Income Credit	16	XXXXXXXXXXXX
17.	Limited Income Credit	17	XXXXXXXXXXXX

Schedule F. Credit for Income Taxes Paid to Other Jurisdictions

1.	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions	1	XXXXXXXXXXXX
2.	Total gross 5.3% income	2	XXXXXXXXXXXX
3.	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2	3	X.XXXX
4.	Massachusetts tax on 5.3% income	4	XXXXXXXXXXXX
5.	Percentage of Massachusetts tax	5	XXXXXXXXXXXX
6.	Income tax paid on such income to other jurisdictions	6	XXXXXXXXXXXX
7.	**ALLOWABLE CREDIT**	7	XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXX