



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. Use **only** when income from employment/business is earned both inside and outside Mass. **and** the exact Mass. amount is not known. Basis: working days miles sales other: _____

a Working days (or other basis) outside Mass. 13a

b Working days (or other basis) inside Mass. 13b

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

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

e Mass. 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

g Mass. income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 13g

14 NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, line 3, line 5 (see instructions) and line 7; the exemptions in line 22a; and the EIC in line 39.

a Total 5.85% income (from line 12). **Not less than "0"** 14a

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

c Total 12%, 5%, 4%, 3%, 2% and 1% income, if any (total of Schedule B, line 11 and Schedule D, line 12, columns A, B, C, D and E. **Not less than "0."**) 14c

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

e Non-Mass. source income. **Not less than "0"** ▶ 14e

f Total income. Add line 14d and line 14e 14f

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

Enter amount from line 12 of this return (from other side) 12 ▲ If showing a loss, mark an X in box at left

15 Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement (this amount must be related to income reported on this return). **Not more than \$2,000 per person.** a. You ▶ + b. Spouse ▶ a + b = 15

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) Enter provider's name(s) and ID number(s) _____ ▶ 16

17 Dependent member of household under age 12 on 12/31/00 (**only if not claiming line 16**). See instructions ▶ 17
Nonresidents multiply \$1,200 by line 14g. Part-year residents multiply \$1,200 by line 2.
Enter child's name _____

18 50% rental deduction (from worksheet in instructions). **Not more than \$2,500, or \$1,250 if married filing separately.** Nonresidents, during 2000 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. Landlord's name(s) _____ ▶ 18

19 Other deductions from Schedule Y, line 8 (**enclose** Schedule Y) ▶ 19

20 **TOTAL DEDUCTIONS.** Add lines 15 through 19 ▶ 20

21 **5.85% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21

22 Exemption amount (from line 4, item f). a. Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ▶ 22

23 a. **5.85% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."** 23a
If line 21 is less than line 22, see instructions.

b. **INTEREST AND DIVIDEND INCOME** (from Schedule B, line 24) ▶ 23b

c. **TOTAL 5.85% INCOME.** Add line 23a and line 23b 23c



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

24 TAX ON 5.85% INCOME (from tax table). If line 23c is more than \$80,000, multiply by .0585 24
25 12% INCOME from Schedule B, line 25. Not less than "0." a. [] x .12 = 25
26 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Be sure to enclose Schedule D, pages 1-4 26
27 If you qualify for No Tax Status, fill in oval and enter "0" on line 28 (complete Schedule NTS-L-NR/PY on reverse) ► []
28 TOTAL TAX. Add lines 24, 25 and 26 28

CREDITS. Lines 29, 30 and 31. Enclose all applicable schedules.

29 Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse) []
30 Credits from Schedule Z, line 1 []
31 Credits from Schedule Z, line 2 []

32 Total credits. Add lines 29, 30 and 31 above 32

33 TAX AFTER CREDITS. Subtract line 32 from line 28. Not less than "0" 33

34 Voluntary Contributions: Total of items a, b, c and d listed below 34

a. Organ Transplant Fund [] b. Endangered Wildlife Cons. [] c. Mass. AIDS Fund [] d. Mass. U. S. Olympic Fund []

35 TAX AFTER CREDITS PLUS CONTRIBUTIONS. Add line 33 and line 34 35

36 Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) 36

37 1999 overpayment applied to your 2000 estimated tax (do not enter 1999 refund) 37

38 2000 Massachusetts estimated tax payments (do not include amount in line 37) 38

39 Earned Income Credit. Enter amount from U.S. return. a. [] x .10 = (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) 39 []
Enter number of qualifying children [] Enter Social Security number(s) of qualifying children []

40 Payments made with extension (enclose Form M-4868) 40

41 TOTAL TAX PAYMENTS. Add lines 36 through 40 41

42 Overpayment. If line 35 is smaller than line 41, subtract line 35 from line 41 42

43 Amount of overpayment you want APPLIED to your 2001 ESTIMATED TAX 43

44 Subtract line 43 from line 42. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7054, Boston, MA 02204 44
Direct Deposit of Refund. See instructions. Type of account: [] Checking [] Savings

[] Routing Number (first two digits must be 01-12 or 21-32) [] Account Number

45 Tax due. If line 35 is larger than line 41, subtract line 41 from line 35. Use Form PV 45

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204. Add to total in line 45, if applicable: [] Interest [] Penalty [] M-2210 amount [] EX enclose Form M-2210

Location of legal residence (domicile): [] Interest [] Penalty [] M-2210 amount

ADDRESS CITY/TOWN/POST OFFICE STATE OR FOREIGN COUNTRY

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.

46 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 the Department of Revenue discuss this return with the preparer shown here? (see page 26) [] Yes [] No [] Fill in if self-employed