



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: For the year January 1–December 31, 2006 or other taxable year beginning , 2006, ending

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2006

Form fields for personal information: 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, MAILING 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

If name and/or address has changed since 2005, fill in oval: If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. 2. Select only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instructions — you must enclose Schedule R/NR) Nonresident composite return (see instructions) State Election Campaign Fund: (for part-year residents only) \$1 You \$1 Spouse, if filing jointly. Total \$ (This contribution will not change your tax or reduce your refund.)

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

2 Part-Year residents only: Enter dates as Massachusetts resident / / to / / Total days as Massachusetts resident + 365 = 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

4 Exemptions: Fill in if noncustodial parent Fill in if filing Sched. TDS (see instructions) a. Personal exemptions. If single or married filing separately, enter \$3,850. If head of household, enter \$5,950. If married filing jointly, enter \$7,700 a b. Number of dependents. (Do not include yourself or your spouse.) Enter number x \$1,000 b c. Age 65 or over before 2007: You Spouse. Enter number x \$700 c d. Blindness: You Spouse. Enter number x \$2,200 = d e. Other: 1. Medical/Dental (from U.S. Sch. A, line 4) 2. Adoption (see instructions) 1 + 2 = e f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a 4f

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 Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) 5

6 Taxable pensions and annuities (see instructions) 6

7 Mass. bank interest: a. - b. exemption = 7

Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & 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 Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) 8

9 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) 9

10 a. Unemployment Compensation + b. Massachusetts state lottery winnings a + b = 10

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.

Signature and preparer information section: 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, I do not want my preparer to file my return electronically, Paid preparer's signature, Date, Fill in if self-employed

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



FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER

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

25 TOTAL TAXABLE 5.3% INCOME. Add line 23 and line 24 ▶ 25

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 Sch. D, line 20 by .0585. See instr.; fill in oval** ▶ 26

27 12% INCOME from Schedule B, line 39. **Not less than "0"** a. ▶ × .12 = ▶ 27

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

If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ▶ 29

29 Credit recapture amount (enclose Sch. H-2; see instr.) (BC) (EOA) (LIH) (HR) ▶ 29

30 If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) ▶ **Do not stop. You must complete Form 1-NR/PY.**

31 TOTAL INCOME TAX. Add lines 26 through 29 ▶ 31

CREDITS. Lines 32 through 34. Enclose all applicable schedules.

▶ 32 Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse) ▶ 33 Credits from Schedule Z, line 11 ▶ 34 Credits from Schedule Z, line 14

35 Total credits. Add lines 32 through 34 ▶ 35

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

37 Voluntary contributions: ▶ a. Endangered Wildlife Conserv. ▶ b. Organ Transplant Fund ▶ c. Massachusetts AIDS Fund

▶ d. Mass. U.S. Olympic Fund ▶ e. Mass. Military Family Relief Fund a + b + c + d + e = 37

38 Use tax due on non-Massachusetts purchases (see instructions). If no use tax due enter "0" ▶ 38

39 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 38 ▶ 39

40 Mass. income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G, 1099-R and PWH-WA) ▶ 40

41 2005 overpayment applied to your 2006 estimated tax (do not enter 2005 refund) ▶ 41

42 2006 Massachusetts estimated tax payments (do not include amount in line 41) ▶ 42

43 Earned Income Credit. Enter amount from U.S. return. a. ▶ × .15 = (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 43

Enter number of qualifying children ▶

44 Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only. ▶ 44

45 Payments made with extension (enclose Form M-4868) ▶ 45

46 TOTAL. Add lines 40 through 45 ▶ 46

47 OVERPAYMENT. If line 39 is smaller than line 46, subtract line 39 from line 46. ▶ 47

If line 39 is **larger** than line 46, go to line 50. If line 39 and line 46 are equal, enter "0" in line 49. **48 Amount of overpayment you want APPLIED to your 2007 ESTIMATED TAX.** ▶ 48

49 Subtract line 48 from line 47. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7000, Boston, MA 02204. ▶ 49

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

50 Tax due. Subtract line 46 from line 39. Pay online at www.mass.gov/dor, or use Form PV ▶ 50

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 Interest line 50, if applicable.) ▶ Penalty ▶ M-2210 amt. ▶ EX enclose Form M-2210