**Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2014**

**1. FILING STATUS**
- Single
- Married filing joint return (both must sign return)
- Married filing separate return (enter spouse's Social Security number in the appropriate space above)
- Head of household (see instructions)

**2. PART-YEAR RESIDENTS ONLY**

Dates as Massachusetts resident: From [ ] To [ ]

Total days as Massachusetts resident: [ ] + 365 = [ ]

**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.

**4. EXEMPTIONS**

- a. Personal exemptions. If single or married filing separately, enter $4,400. If head of household, enter $6,800. If married filing jointly, enter $8,800.
- b. Number of dependents. (Do not include yourself or your spouse.) Enter number [ ] × $1,000 = [ ]
- c. Age 65 or over before 2015: You [ ] Spouse [ ]
- d. Blindness: You [ ] Spouse [ ]
- e. 1. Medical/Dental [ ]
- 2. Adoption [ ]

**5. 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.

- Wages, salaries, tips and other employee compensation (from all Forms W-2) [ ]
- Taxable pensions and annuities (see instructions) [ ]

**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 [ ]

Spouse's signature (if filing jointly) [ ] Date [ ]

Preparer's signature [ ]

Preparer's SSN or PTIN [ ]

Preparer's EIN [ ]

Paid preparer's phone [ ]

Paid preparer's signature [ ]

Date [ ]

May DOR discuss this return with the preparer? [ ] Yes [ ]

Paid preparer's signature [ ]

Date [ ]

I do not want my preparer to file my return electronically? [ ] Yes [ ]

Paid preparer's signature [ ]

Date [ ]

Fill in if self-employed [ ]

/ /
SOCIAL SECURITY NUMBER

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

Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule F).

If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions.

a. Unemployment compensation. See instructions.

b. Massachusetts state lottery winnings.

Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than “0”).

TOTAL 5.2% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9)

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.

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

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

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

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

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

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

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 5.2% income (from line 12). Not less than “0”.

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

c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 13. Not less than “0.”)

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

e. Non-Massachusetts source income. Not less than “0.” See instructions.

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

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

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

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.)

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.)
16. Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ........................................... ▶ 16
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, 2014, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).
   Not more than two: ▶ × $3,600 = ___________________________ Nonresidents multiply result by line 14g;
   part-year residents multiply result by line 2. ................................ ▶ 17
18. Rental deduction. Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.
   Total Massachusetts rent paid in 2014: ▶ ÷ 2 = ___________________________ ▶ 18
   Nonresidents, during 2014 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 17 (enclose Schedule Y). ................................................................. ▶ 19
20. TOTAL DEDUCTIONS. Add lines 15 through 19. ............................................................................... ▶ 20
21. 5.2% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than “0” ............................ ▶ 21
22. Exemption amount (from line 4f) .......................... ▶ Nonresidents multiply line 22a by line 14g.
   Part-year residents multiply line 22a by line 2. ................................ ▶ 22
23. 5.2% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than “0.”
   If line 21 is less than line 22, see instructions. .................................................................................. ▶ 23
24. INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than “0.”
   (enclose Schedule B). .................................................................................................................. ▶ 24
25. TOTAL TAXABLE 5.2% INCOME. Add lines 23 and 24. ................................................................. ▶ 25
26. TAX ON 5.2% INCOME (from tax table). If line 25 is more than $24,000, multiply by .052.
   Note: If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval ▶ ▶ 26
27. 12% INCOME from Schedule B, line 39. Not less than “0” (enclose Schedule B).
   a. ▶ × .12 = ___________________________ ▶ 27
28. TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than “0.” Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ▶ ▶ 28
29. Credit recapture amount (enclose Schedule H-2; see instructions).
   ▶ BC □ EOA □ LIH □ HR ........................................................................................................ ▶ 29
30. Additional tax on installment sale (see instructions) ........................................................................ ▶ 30
31. If you qualify for No Tax Status, fill in oval and enter “0” on line 32. Complete Schedule NTS-L-NR/PY ▶ 31
32. TOTAL INCOME TAX. Add lines 26 through 30. .......................................................... ▶ 32
33. CREDITS
   Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY .......................................................... ▶ 33
34. Credits from Schedule Z, line 10 (enclose Schedule Z). .......................................................... ▶ 34
35. Credits from Schedule Z, line 13 (part-year residents only; enclose Schedule Z). ................................ ▶ 35
36. INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than “0” ▶ 36
Voluntary fund contributions:

a. Endangered Wildlife Conservation

b. Organ Transplant

c. Massachusetts AIDS

d. Massachusetts U.S. Olympic

e. Mass. Military Family Relief

f. Homeless Animal Prevention And Care

Total. Add lines 37a through 37f.

Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).

Health Care penalty for certain part-year residents. Not less than “0” (from worksheet; be sure to enclose Schedule HC):

You + Spouse – Federal healthcare penalty

You Spouse Federal healthcare penalty

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

Massachusetts income tax withheld (enclose all Massachusetts Forms W-2, W-2G, PWH-WA, LOA and certain 1099s, if applicable).

2013 overpayment applied to your 2014 estimated tax (from 2013 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2013 refund).

2014 Massachusetts estimated tax payments (do not include amount in line 42).

Payments made with extension.

Earned Income Credit: a. Number of qualifying children

Amount from U.S. return

Senior Circuit Breaker Credit (part-year residents only; enclose Schedule CB).

Other refundable credits from Schedule RF, line 5 (enclose Schedule RF).

TOTAL. Add lines 41 through 47.

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.

Amount of overpayment you want APPLIED to your 2015 ESTIMATED TAX.

THIS IS YOUR REFUND. Subtract line 50 from line 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

TAX DUE. Subtract line 48 from line 40.

Pay online at www.mass.gov/dor/payonline, or use Form PV.

Pay in full. Write Social Security number(s) on lower left corner of check and be sure to sign check.

Add to total in line 52, if applicable:

Interest

Penalty

M-2210 amount

Exception. Enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).
### Schedule NTS-L-NR/PY  No Tax Status and Limited Income Credit

#### 2014

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>5.2% income from this return (from Form 1-NR/PY, line 12)</td>
<td>0 0</td>
</tr>
<tr>
<td>2</td>
<td>Adjustments to income (enter the total of Schedule Y, lines 1 through 10)</td>
<td>0 0</td>
</tr>
<tr>
<td>3</td>
<td>Adjusted 5.2% income from this return. Subtract line 2 from line 1. Not less than “0”</td>
<td>0 0</td>
</tr>
<tr>
<td>4</td>
<td>Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)</td>
<td>0 0</td>
</tr>
<tr>
<td>5</td>
<td>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”</td>
<td>0 0</td>
</tr>
<tr>
<td>6</td>
<td>Long-term capital gain income. From Schedule D, line 19. Not less than “0”</td>
<td>0 0</td>
</tr>
<tr>
<td>7</td>
<td>Additional income/loss while a nonresident/part-year resident. See instructions</td>
<td>0 0</td>
</tr>
<tr>
<td>8</td>
<td>Total income. Combine lines 3 through 7. Not less than “0”</td>
<td>0 0</td>
</tr>
<tr>
<td>9</td>
<td>Additional adjustments to income while a nonresident/part-year resident. See instructions</td>
<td>0 0</td>
</tr>
<tr>
<td>10</td>
<td>Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than “0”</td>
<td>0 0</td>
</tr>
</tbody>
</table>

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 31, enter “0” in line 32 and continue completing Form 1-NR/PY. However, if there is an amount entered in line 29, Credit Recapture Amount and/or line 30, Additional Tax on Installment Sales, enter that amount in line 32 and complete lines 34 and 35. 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.

| 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 $14,400 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 31. | 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 $25,200 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. | 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. | 0 0 |

| 14| Income for Limited Income Credit. Subtract line 13 from line 10. | 0 0 |

| 15| Tax before adjustments (from Form 1-NR/PY, line 32 less any Credit Recapture Amount entered in line 29 and/or Additional Tax on Installment Sales entered in line 30) | 0 0 |

| 16| Tax for Limited Income Credit. Multiply line 14 by 10% (.10) | 0 0 |

| 17| Limited Income Credit. Subtract line 16 from line 15 and enter the result here and in line 33 of Form 1-NR/PY. If line 15 is smaller than line 16, you are not eligible for this credit. | 0 0 |
### Schedule DI  Dependent Information

**Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**

*2014*

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1, lines 12, 13 or 40 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

<table>
<thead>
<tr>
<th>1. FIRST NAME</th>
<th>M.I.</th>
<th>LAST NAME</th>
<th>RELATIONSHIP TO TAXPAYER</th>
<th>IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?</th>
<th>DATE OF BIRTH</th>
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