

TEST #1



CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1041-NR/PR Mass. Nonresident/Part-Year Resident Tax Return 2009

Form fields for names (Robbie Robinson, Missy Robinson), addresses (P.O. Box 7, Boston, MA; 1 Spruce St, Atkinson, NH), and social security numbers.

Select only one: Nonresident, Part-year resident, Filing as both a nonresident and part-year resident, Nonresident composite return. Includes checkboxes for taxpayer status and election fund.

1 Filing status: (select one only) Single, Married filing joint return, Married filing separate return, Head of household.

2 Part-Year residents only: Dates as Massachusetts resident: From To. Total days as Massachusetts resident.

3 Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. Total income: 24,000.00.

4 Exemptions: a. Personal exemptions: 8,800.00. b. Number of dependents: 0. c. Age 65 or over before 2010: 7,000.00. d. Blindness: 0. e. Medical/Dental: 0. f. TOTAL EXEMPTIONS: 9,500.00.

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.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2) 22,000.00
6 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: Robbie Robinson, Date: 4/15/10, Print paid preparer's name: Wei Cheatum, Preparer's SSN or PTIN: 012 346 543, Spouse's signature: Missy Robinson, Date: 4/15/10, Paid preparer's phone: (603) 777-8889, Paid preparer's EIN: 010 203000, May DOR discuss this return with the preparer? Yes, Paid preparer's signature: Wei Cheatum, Date: 4/15/10, Fill in if self-employed.

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



SOCIAL SECURITY NUMBER

400-08-3000

7 a. Massachusetts bank interest 00 - b. Exemption amount 00 a - b = 7 00

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

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

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions 9 X 00

10 a. Unemployment compensation. See instructions. 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 X 22000.00

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 00

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

DRAFT AS OF SEPTEMBER 18, 2009 (SUBJECT TO CHANGE)

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 22000.00

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 22000.00

e. Non-Massachusetts source income. Not less than "0." See instructions. 14e 2000.00

f. Total income. Add line 14d and line 14e. See instructions 14f 24000.00

g. Deduction and exemption ratio. Divide line 14d by line 14f 14g 0.9167

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 133.00

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 67.00



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ROBBLE

ROBINSON

400-08-3000

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) 16 00000000

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, 2009, 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. 0 x \$3,600 = Nonresidents multiply result by line 14g; part-year residents multiply result by line 2. 17 00000000

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

Total Massachusetts rent paid in 2009: a. 00000000 ÷ 2 = 18 00000000

Nonresidents, during 2009 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 00000000

20 TOTAL DEDUCTIONS. Add lines 15 through 19. 20 0000020000

21 5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0". 21 0002180000

22 Exemption amount (from line 4f). a. 09500000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. 22 08709000

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 0001309100

24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) 24 00000000

25 TOTAL TAXABLE 5.3% INCOME. Add lines 23 and 24. 25 0001309100

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 0000076600

27 12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B). a. 0000000000 x .12 = 27 0000000000

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 0000000000

29 Credit recapture amount (enclose Schedule H-2; see instructions). BC EOA LIH HR 29 0000000000

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

31 TOTAL INCOME TAX. Add lines 26 through 29. 31 0000076600

CREDITS

32 Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY. 32 0000020600

33 Credits from Schedule Z, line 10 (enclose Schedule Z). 33 0000000000

34 Credits from Schedule Z, line 13 (part-year residents only; enclose Schedule Z). 34 0000000000

35 Total credits. Add lines 32 through 34. 35 0000020600

36 INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0". 36 0000056000

DRAFT AS OF OCTOBER 16, 2009

SUBJECT TO CHANGE



SOCIAL SECURITY NUMBER

4 0 0 - 0 8 - 3 0 0 0

37 Voluntary contributions:

a. Endangered Wildlife Conservation ..... ▶ 37a

b. Organ Transplant Fund ..... ▶ 37b

c. Massachusetts AIDS Fund ..... ▶ 37c

d. Massachusetts United States Olympic Fund ..... ▶ 37d

e. Massachusetts Military Family Relief Fund ..... ▶ 37e

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

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

39 Health Care penalty for certain part-year residents (from worksheet in instructions). Be sure to enclose Schedule HC:

a. You ▶

b. Spouse ▶

a + b = ..... 39

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

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

42 2008 overpayment applied to your 2009 estimated tax (from 2008 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2008 refund) ..... ▶ 42

43 2009 Massachusetts estimated tax payments (do not include amount in line 42) ..... ▶ 43

44 Payments made with extension ..... ▶ 44

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

Amount from U.S. return ▶

(Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ..... ▶ 45

46 Senior Circuit Breaker Credit (part-year residents only; enclose Schedule CB) ..... ▶ 46

47 Other refundable credits from Schedule RF, line 3 (enclose Schedule RF) ..... ▶ 47

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

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

50 Amount of overpayment you want APPLIED to your 2010 ESTIMATED TAX ..... ▶ 50

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

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

▶ 010123456 ▶ 8906077663

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

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 ▶

Penalty ▶

M-2210 amount ▶

▶  Exception. Enclose Form M-2210



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400-08-3000

Schedule N-SE-NR/PY No Tax Status and Limited Income Credit

2009

1	5.3% income from this return (from Form 1-NR/PY, line 12)	1	000	22,000.00
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 10)	2	000	000.00
3	Adjusted 5.3% income from this return. Subtract line 2 from line 1. Not less than "0"	3	000	22,000.00
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	4	000	000.00
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	000	000.00
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0"	6	000	000.00
7	Additional income/loss while a nonresident/part-year resident. See instructions	7	000	2,000.00
8	Total income. Combine lines 3 through 7. Not less than "0"	8	000	24,000.00
9	Additional adjustments to income while a nonresident/part-year resident. See instructions	9	000	2,000.00
10	Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than "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.	10	000	22,000.00
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 30.	11	000	16,400.00
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.	12	000	28,700.00
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	000	16,400.00
14	Income for Limited Income Credit. Subtract line 13 from line 10	14	000	5,600.00
15	Tax before adjustments (from Form 1-NR/PY, line 31)	15	000	766.00
16	Tax for Limited Income Credit. Multiply line 14 by 10% (.10)	16	000	560.00
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	000	206.00

SEPTEMBER 18, 2009

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2009 Schedule INC XXXXXXXXXXXXX

AREA RESERVED FOR 2-D BARCODE

ROBBIE ROBINSON 400083000

Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD
99 9999988	650	14500	133	
99 9999977	350	7500		67
TOTALS	1000	22000	133	67

Form 1099 Information

A. FEDERAL ID NUMBER B. STATE TAX WITHHELD C. STATE INCOME

TOTALS

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