

Test #1



CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2012

Form fields for names (Robbie Robinson, Missy Robinson), social security numbers (400083000, 400083100), and addresses (Boston, MA and Atkinson, NH).

State Election Campaign Fund, veteran status, and filing status options (Nonresident, Part-year resident, etc.).

1 FILING STATUS: Single, Married filing joint return, Married filing separate return, Head of household.

2 PART-YEAR RESIDENTS ONLY: Dates as Massachusetts resident (From 01/01/13 to 01/01/13), Total days as Massachusetts resident.

3 TOTAL INCOME: 2400000

4 EXEMPTIONS: Personal exemptions (880000), Number of dependents (1), Age 65 or over before 2013 (1), Blindness, Medical/Dental, Adoption, TOTAL EXEMPTIONS (950000).

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 (2200000)
6 Taxable pensions and annuities (0)

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.

Signatures of Robbie Robinson and Missy Robinson, Preparer Weicheat M, Date 04/15/2013, Preparer's SSN 012 346 543, Paid preparer's phone (661) 777 8889, EIN 010 203 000, Date 04/15/2013.

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

DRAFT AS OF SEPTEMBER 21, 2012 (SUBJECT TO CHANGE)



SOCIAL SECURITY NUMBER

400083000

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

Exemption: if married filing jointly, subtract \$200 from line 7a; otherwise subtract \$100 and 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 Massachusetts Schedule C or U.S. Schedule F) ▶ 8

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

10 a. Unemployment compensation. See instructions ▶ 10a

b. Massachusetts state lottery winnings ▶ 10b

11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0") ▶ 11

12 TOTAL 5.25% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12

13 NONRESIDENT APPOINTMENT 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

b. Working days (or other basis) inside Massachusetts ▶ 13b

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

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

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

DRAFT AS OF AUGUST 3, 2012 (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 5.25% income (from line 12). Not less than "0" ▶ 14a

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

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.") ▶ 14c

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

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

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

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

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

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



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400083000

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 16 00

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, 2012, 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. ▶ 00 x \$3,600 = Nonresidents multiply result by line 14g; part-year residents multiply result by line 2. ▶ 17 00

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

Total Massachusetts rent paid in 2012: a. ▶ 00 ÷ 2 = ▶ 18 00

Nonresidents, during 2012 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 00

20 TOTAL DEDUCTIONS. Add lines 15 through 19 ▶ 20 20000

21 5.25% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0" 21 2180000

22 Exemption amount (from line 4f) a. 950000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2 ▶ 22 870900

23 5.25% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0." If line 21 is less than line 22, see instructions 23 1309100

24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B) ▶ 24 00

25 TOTAL TAXABLE 5.25% INCOME. Add lines 23 and 24 25 1309100

26 TAX ON 5.25% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .0525. 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 76600

27 12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B). a. ▶ 00 x .12 = 27 00

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 00

29 Credit recapture amount (enclose Schedule H-2; see instructions). ▶ BC EOA LIH HR ▶ 29 00

30 Additional tax on installment sale (see instructions) ▶ 30 00

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 76600

CREDITS

33 Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY ▶ 33 20600

34 Credits from Schedule Z, line 9 (enclose Schedule Z) ▶ 34 00

35 Credits from Schedule Z, line 12 (part-year residents only; enclose Schedule Z) ▶ 35 00

36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than "0" 36 56000

DRAFT AS OF SEPTEMBER 21, 2012



SOCIAL SECURITY NUMBER

400083000

37 Voluntary fund contributions:

a. Endangered Wildlife Conservation ▶ 37a	00	d. Massachusetts U.S. Olympic ▶ 37d	00
b. Organ Transplant ▶ 37b	00	e. Mass. Military Family Relief ▶ 37e	00
c. Massachusetts AIDS ▶ 37c	00	f. Homeless Animal Prevention And Care ▶ 37f	00
Total. Add lines 37a through 37f..... 37		00	

38 Use tax due on out-of-state purchases (from worksheet). If no use tax due enter "0" ▶ 38 00

39 Health Care penalty for certain part-year residents (from worksheet; be sure to **enclose** Schedule HC):

a. You ▶ 00 b. Spouse ▶ 00 a + b = 39 00

40 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 36-39. 40 56000

41 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R, PWH-WA and LOA) ▶ 41 100000

42 2011 overpayment applied to your 2012 estimated tax (from 2011 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2011 refund) ▶ 42 00

43 2012 Massachusetts estimated tax payments (**do not include amount in line 42**) ▶ 43 00

44 Payments made with extension ▶ 44 00

45 Earned Income Credit: a. Number of qualifying children ▶ 00 (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 45 00

Amount from U.S. return ▶ 00 × .15 =

46 Senior Circuit Breaker Credit (part-year residents only; **enclose** Schedule CB) ▶ 46 00

47 Other refundable credits from Schedule RF, line 4 (**enclose** Schedule RF) ▶ 47 00

48 **TOTAL.** Add lines 41 through 47 48 100000

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 44000

50 Amount of overpayment you want **APPLIED to your 2013 ESTIMATED TAX** ▶ 50 4000

51 **THIS IS YOUR REFUND.** Subtract line 50 from line 49. Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** ▶ 51 40000

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 00

Pay in full. Write **Social Security number(s)** on lower left corner of check and **be sure to sign check.** 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 ▶ 00 Penalty ▶ 00 M-2210 amount ▶ 00

▶ Exception. Enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).



2017 Schedule INC

AREA RESERVED FOR 2-D BARCODE

ROBBIE

ROBINSON

400083000

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
99 9999988	650	14500	133		W2
99 9999377	350	7500		67	W2

TOTALS	1000	22000	133	67	
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FIRST NAME

ROBBIE

M.I.

LAST NAME

ROBINSON

SOCIAL SECURITY NUMBER

400083000

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

2012

1	5.25% income from this return (from Form 1-NR/PY, line 12)	1	22000000
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 10)	2	000000
3	Adjusted 5.25% income from this return. Subtract line 2 from line 1. Not less than "0"	3	22000000
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	4	000000
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	000000
6	Long-term capital gain income. From Schedule D, line 19. Not less than "0"	6	000000
7	Additional income/loss while a nonresident/part-year resident. See instructions	7	2000000
8	Total income. Combine lines 3 through 7. Not less than "0"	8	24000000
9	Additional adjustments to income while a nonresident/part-year resident. See instructions	9	2000000
10	Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than "0"	10	22000000
<p>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.</p>			
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.	11	16400000
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	28700000
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	16400000
14	Income for Limited Income Credit. Subtract line 13 from line 10	14	5600000
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)	15	766000
16	Tax for Limited Income Credit. Multiply line 14 by 10% (.10)	16	560000
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.	17	206000