

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 2014

Form fields for personal information: FIRST NAME (ROBBIE), SPOUSE'S FIRST NAME (MISSY), LAST NAME (ROBINSON), SOCIAL SECURITY NUMBERS (400083000, 400083100), ADDRESS (PO BOX 7, BOSTON, MA 021230007), CITY/TOWN (BOSTON, AT KINSON), STATE (MA, NH).

State Election Campaign Fund, Filing status options (Nonresident, Part-year resident, Filing as both, Nonresident composite return), and other checkboxes for marital status and noncustodial parent.

1 FILING STATUS: Single, Married filing joint return (selected), Married filing separate return, Head of household, Custodial parent.

2 PART-YEAR RESIDENTS ONLY: Dates as Massachusetts resident (MMDDYYYY) and 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. Amount: 24000.00

4 EXEMPTIONS: a. Personal exemptions (\$4,400 or \$6,800 or \$8,800), b. Number of dependents (1), c. Age 65 or over before 2015 (Spouse), d. Blindness, e. Medical/Dental (00), f. TOTAL EXEMPTIONS (9500.00).

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. 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.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2) 22000.00
6 Taxable pensions and annuities (see instructions) 00

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: Robbie Robinson (Date: 4/15/2015), Paid preparer's name: WEI CHEATON, Preparer's SSN: 012 346 543, Spouse's signature: Missy Robinson (Date: 4/15/2015), Paid preparer's phone: 603 777 8889, Paid preparer's EIN: 010 203 000, Date: 04/15/2015.

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



FIRST NAME

ROBBIE

M.I. LAST NAME

ROBINSON

SOCIAL SECURITY NUMBER

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, 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: a. 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 2014: a. 00 ÷ 2 = ▶ 18 00

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 00

20 TOTAL DEDUCTIONS. Add lines 15 through 19 ▶ 20 2000

21 5.2% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0" ▶ 21 218000

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 5.2% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0." If line 21 is less than line 22, see instructions ▶ 23 1309100

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

25 TOTAL TAXABLE 5.2% INCOME. Add lines 23 and 24. ▶ 25 1309100

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 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 ▶

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 10 (enclose Schedule Z) ▶ 34 00

35 Credits from Schedule Z, line 13 (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



SOCIAL SECURITY NUMBER

400-083000

2014 FORM 1-NR/PY
PAGE 4

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 Internet, mail order and other out-of-state purchases (from worksheet) ▶ 38						00
39	Health Care penalty for certain part-year residents. Not less than "0" (from worksheet; be sure to enclose Schedule HC):						
a.	▶		00	+ b.	▶		00
	<small>You</small>			<small>Spouse</small>			
				- c.	▶		00
				<small>Federal healthcare penalty</small>			
					... a + b - c = 39		00
40	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36-39.... 40						
						560	00
41	Massachusetts income tax withheld (enclose all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) ▶ 41					1000	00
42	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) ▶ 42						00
43	2014 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 ▶ <input type="checkbox"/>						
	Amount from U.S. return ▶		00	× .15 =			
					(Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 45		00
46	Senior Circuit Breaker Credit (part-year residents only; enclose Schedule CB) ▶ 46						00
47	Other refundable credits from Schedule RF, line 5 (enclose Schedule RF) ▶ 47						00
48	TOTAL. Add lines 41 through 47 48					1000	00
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					440	00
50	Amount of overpayment you want APPLIED to your 2015 ESTIMATED TAX ▶ 50					400	00
51	THIS IS YOUR REFUND. Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 ▶ 51					REF 4000	00
	Direct Deposit of Refund. See instructions.				Type of account (you must select one): ▶		
	▶	010123456	▶	8906077663	<input type="radio"/> Checking		
					<input checked="" type="radio"/> Savings		
		<small>Routing number (first two digits must be 01-12 or 21-32)</small>		<small>Account number</small>			
52	TAX DUE. Subtract line 48 from line 40. Pay online at www.mass.gov/dor/payonline , 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	
					▶ <input type="radio"/> Exception. Enclose Form M-2210		

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



FIRST NAME

ROBBIE

M.I.

LAST NAME

ROBINSON

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400083000

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

2014

1	5.2% income from this return (from Form 1-NR/PY, line 12)	1	2200000
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 10)	2	00
3	Adjusted 5.2% income from this return. Subtract line 2 from line 1. Not less than "0"	3	2200000
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	4	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	00
6	Long-term capital gain income. From Schedule D, line 19. Not less than "0"	6	00
7	Additional income/loss while a nonresident/part-year resident. See instructions	7	200000
8	Total income. Combine lines 3 through 7. Not less than "0"	8	2400000
9	Additional adjustments to income while a nonresident/part-year resident. See instructions	9	200000
10	Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than "0"	10	2200000
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	11	1640000
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	2870000
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	1640000
14	Income for Limited Income Credit. Subtract line 13 from line 10	14	560000
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	76600
16	Tax for Limited Income Credit. Multiply line 14 by 10% (.10)	16	56000
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	20600



2014 Schedule INC XXXXXXXXXXXXXXX

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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