

CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Fo	rm 1-NR/PY Mass. Nonresident/P	<u>art-Year Resi</u>	dent Tax Return	2013
FIRST N	AME M.I. LAST NAME		1. YOUR SOCIAL SECURITY NUMBER	
			E N T E R	S S #
SPOUSE 	'S FIRST NAME M.I. LAST NAME		2. SPOUSE'S SOCIAL SECURITY NUMB	ER U
ADDRES	S CITY/TOWN/P/	OST OFFICE/FOREIGN COUNTRY	STATE ZIP+4	3 3 #
				1
ADDRES		OST OFFICE/FOREIGN COUNTRY	STATE OR FOREIGN COUNTRY	
		<u> </u>		
	lection Campaign Fund (this contribution will not change your tax or reduce your re f veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Fre			
If taxp	ayer(s) is deceased, fill in appropriate oval(s); see instructions		Primary C Spouse	▶\$
	age 18; see instructions		You	ince 2012
	only one: Nonresident Part-year resident Part-year resident Nonresident composite rei	tructions) wrn (see inst.) Graph of the first of the	Fill in if noncustodial parent Fill in if filing Schedule TDS (see instru	ctions)
1	FILING STATUS ► Single		, ,	,
	(select one only) Married filing joint return (both must sign return) Married filing separate return (enter spouse's So		ropriate space above)	
	Head of household (see instructions) ► ✓ You			on for child(ren)
2	PART-YEAR RESIDENTS ONLY			
_	Dates as Massachusetts resident: From	Y Y To ► M M		
	Dates as inassacinasetts resident. Trom	10		
	Total days as Massachusetts resident		÷ 365 = ▶ 2	
			Whole-dol	lar method only
3	TOTAL INCOME from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line or 1040NR-EZ, line 7. If married filing separately, see instructions.	e 4; 1040NR, line 23;	_3	0 0
4	EXEMPTIONS		▲ If showing a loss, mark an	X in box at left
4	a. Personal exemptions. If single or married filing separately, enter \$	54,400 . If head of househo	old, enter \$6,800 .	0.0
	If married filing jointly, enter \$8,800			0 0
	h Number of dependents (De not include vourself er vour enque)	Enter number >	¢1 000 – 4b	0 0
	 b. Number of dependents. (Do not include yourself or your spouse.) You must enclose Schedule DI. 	Enter number ►	× \$1,000 = 4b	0.0
	c. Age 65 or over before 2014: You Spouse	Enter number ►	×\$ 700 = 4c	0 0
	d. Blindness: You Spouse	Enter number ►	× \$2,200 = 4d	0 0
	a d Madical/			0.0
	Dental ► 2. Adoption ►	ee instructions	1 + 2 = 4e	00
	f. TOTAL EXEMPTIONS. Add lines 4a through 4e. Enter here and on		▶ 4f	0 0
	INCOME Nonresidents report in lines 5 through 11 Massachusetts source inc	ome only Hee line 13 if a	nnronriate Part-voar residents	renort in
	lines 5 through 11 income earned and/or received while a resident. I	Do not use lines 13 or 14.	If filing both as a nonresident a	
	resident, be sure to complete and enclose Schedule R/NR, Resident	/Nonresident Worksheet, I	before proceeding any further.	
5	Wages, salaries, tips and other employee compensation (from all Fo	rms W-2)	▶5	0 0
C		,		0 0
6	Taxable pensions and annuities (see instructions)		6	,,,,,,
	SIGN HERE. Under penalties of perjury, I declare that to the best of my know	wledge and belief this retur	n and enclosures are true, correct a	and complete.
	Your signature Date Print paid pro	•	eparer's SSN PTIN ►	
	Spouse's signature (if filing jointly) Date Paid prepare		iid preparer's	
	/ / () May DOR discuss this return with the preparer? Yes Paid preparer?	Ell parer's signature	N ► Date Fill in if self-	emnloved
	I do not want my preparer to file my return electronically	aror o orginaturo	/ /	omployou

	SOCIAL SECURITY NUMBER 2013 FORM 1-NR PAGE 2	/PY
7	a. > 00 0 -b. > 00 0a-b=7	00
	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").	
8	■ If showing a loss, mark an X Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S.	
9	Schedule F)	00
J	see instructions	00
10	a. Unemployment compensation. See instructions	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")	00
12	TOTAL 5.25% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12	00
	sheet if you know the exact amount of your Massachusetts source income. Use only when income from employment/business i 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	00
	b. Working days (or other basis) inside Massachusetts	00
	c. Total working days. Add line 13a and line 13b	00
	d. Nonworking days (holidays, weekends, etc.)	00
	e. Massachusetts ratio. Divide line 13b by line 13c	
		0 0
	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	0 0
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the ratio for ap the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in lines 16 and 17; certain Schedule Y deductions (see instructions).	
	a. Total 5.25% income (from line 12). Not less than "0"	00
	b. Interest income (smaller of line 7a or line 7b)	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 13. Not less than "0.")	0 0
		0 0
	d. Total income this return. Add lines 14a, b and c	0 0
	e. Non-Massachusetts source income. Not less than "0." See instructions▶ 14e	
	f. Total income. Add line 14d and line 14e. See instructions	0 0
	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.	
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	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	00

2013 FORM 1-NR/PY, PAGE 3

FIRST N	AME M.I. LAST NAME	SOCIAL SECUP	ITA NOMBEK			
16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet)		16		0	0
17	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you			f Decem	ber 31, 2	013,
	or disabled dependent(s) (only if single, head of household or married filing joint return and not c	laiming lir	e 16).			
	Not more than two: a. ► × \$3,600 = Nonresidents multiply result by line 14g; part-year residents multiply result by line 2.		. ► 17		U	0
18	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See inst	ructions.			
	Total Massachusetts rent paid in 2013: a. ► ÷ 2 =		. ▶ 18		0	0
	Nonresidents, during 2013 did you have a family home or any other dwelling outside Massachusetts returned or intend to return in the future? Yes No. If Yes, you do not qualify for this ded	to which y		ally or cu		
19	Other deductions from Schedule Y, line 17 (enclose Schedule Y)	19			0	0
20	TOTAL DEDUCTIONS. Add lines 15 through 19.	20			0	0
		$\overline{}$			n	0
21	5.25% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21				
22 23	(from line 4f) a. Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2	▶ 22				0
	If line 21 is less than line 22, see instructions	23			0	0
24	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." (enclose Schedule B)	24			0	0
25	TOTAL TAXABLE 5.25% INCOME. Add lines 23 and 24.	25			0	0
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			0	0
27	12% INCOME from Schedule B, line 39. Not less than "0" (enclose Schedule B).	20				
	a. •	27			0	0
28	IAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than "U." Enclose				0	0
	Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ► ► ► If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ► ►				,,,,	
29	Credit recapture amount (enclose Schedule H-2; see instructions). ▶ ○ BC ○ EOA ○ LIH ○ HR	20			0	0
20					n	0
30 31	Additional tax on installment sale (see instructions)	30			,,,,	
01	NTS-L-NR/PY ►				0	0
32	TOTAL INCOME TAX. Add lines 26 through 30	32			U	0
	CREDITS				0	n
33	Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY ▶	33				0
34	Credits from Schedule Z, line 10 (enclose Schedule Z)	34				0
35	Credits from Schedule Z, line 13 (part-year residents only; enclose Schedule Z) ▶	35			0	0
36	INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than "0"	36			0	0

	SOCIAL SECURITY NUMBER	2013 FORM 1-NR/PY PAGE 4	
37	Voluntary fund contributions: a Endangered Wildlife Conservation > 37a d Massachusetts II S Olympic		0 0
	a. Endangered Wildlife Conservation > 37a		0 0
	6. Ividass. Ivilitary Farming Heller		0 0
	c. Massachusetts AIDS ► 37c f. Homeless Animal Prevention And	Care ► 37f	0 0
	Total. Add lines 37a through 37f	37	
38 39	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) ▶ 38 Health Care penalty for certain part-year residents (from worksheet; be sure to enclose Schedule HC):		00
	a. You >	39	00
40	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36–3940		00
41	Massachusetts income tax withheld (enclose all Massachusetts Forms W-2, W-2G, 2-G,		0 0
42	PWH-WA, LOA and certain 1099s, if applicable)		
	Form 1-NR/PY, line 50; do not enter 2012 refund)		0 0
43	2013 Massachusetts estimated tax payments (do not include amount in line 42) ▶ 43		0 0
44	Payments made with extension		0 0
45	Earned Income Credit: a. Number of qualifying children Amount from U.S. return (Nonresidents, multiply this are by line 14g; part-year resident multiply this amount by line 2)	mount	0 0
	Amount from U.S. return ►)▶ 45	0 0
46	Senior Circuit Breaker Credit (part-year residents only; enclose Schedule CB)	▶ 46	0 0
47	Other refundable credits from Schedule RF, line 4 (enclose Schedule RF) ▶ 47		00
48	TOTAL. Add lines 41 through 47		0 0
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		00
50	Amount of overpayment you want APPLIED to your 2014 ESTIMATED TAX ▶ 50		00
51	THIS IS YOUR REFUND. Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 ▶ 51		00
	Direct Deposit of Refund. See instructions. Type of account (you refer to be a count for the count	,	Checking
	Routing number (first two digits must be 01–12 or 21–32) Account number		Savings
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, N	ЛА 02204.	
	Add to total in line 52, if applicable:		
	Interest ► 00 Penalty ► M-2210 amount ► Exception. Enc	lose Form M-2210	

FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER

Sch	hedule NTS-L-NR/PY No Tax Status and Limited Income Credit	2013
		0 0
1	5.25% income from this return (from Form 1-NR/PY, line 12)	
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 10)	00
3	Adjusted 5.25% income from this return. Subtract line 2 from line 1. Not less than "0"	00
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	4
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"	00
6	Long-term capital gain income. From Schedule D, line 19. Not less than "0"	00
7	M I I I I	00
8		00
		00
9	Additional adjustments to income while a nonresident/part-year resident. See instructions ▶ 9	0 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 31 and continue completing Form 1-NR/PY. However, if there is an amount entered in line 29, Credit Recapture Amo Additional Tax on Installment Sales, enter that amount in line 32 and complete lines 34 and 35. If you are single 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 Incom	ount and/or line 30, but do not qualify for
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	00
12		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	00
14	Income for Limited Income Credit. Subtract line 13 from line 10	00
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)	00
16	Tax for Limited Income Credit. Multiply line 14 by 10% (.10)	00
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	00

SOCIAL S	ECURITY NUME	BER	

Schedule DI Dependent Information. Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

2013

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.

1. FIRST NAME M.I. LAST NAME	1. SUCIAL SECURITY NUMBER	
	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
Vac		
► Yes		
2. FIRST NAME M.I. LAST NAME	2. SOCIAL SECURITY NUMBER	
RELATIONSHIP TO TAXPAYER IS DEPENDENT A C	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
► Y es		
3. FIRST NAME M.I. LAST NAME	3. SOCIAL SECURITY NUMBER	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
RELATIONSHIP TO TAXPAYER IS DEPENDENT A C	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
▶ Y es		
4. FIRST NAME M.I. LAST NAME	4. SOCIAL SECURITY NUMBER	
	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
► Yes	M M D D Y Y Y Y	
	5. SOCIAL SECURITY NUMBER	
5. FIRST NAME M.I. LAST NAME	J. SOCIAL SECURITY NUMBER	
	DATE OF DUPTU	
RELATIONSHIP TO TAXPAYER IS DEPENDENT A C	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
► Yes		
6. FIRST NAME M.I. LAST NAME	6. SOCIAL SECURITY NUMBER	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
RELATIONSHIP TO TAXPAYER IS DEPENDENT A C	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
▶ Y es		
7. FIRST NAME M.I. LAST NAME	7. SOCIAL SECURITY NUMBER	
	, , , , , , , , , , , ,	
	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
► Yes		
8. FIRST NAME M.I. LAST NAME	8. SOCIAL SECURITY NUMBER	
	, , , , , , , , , , ,	
	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
▶ Y es		
9. FIRST NAME M.I. LAST NAME	9. SOCIAL SECURITY NUMBER	
	QUALIFYING CHILD FOR EARNED INCOME CREDIT? DATE OF BIRTH	
► Yes		
l les		
7 100	10. SOCIAL SECURITY NUMBER	
10. FIRST NAME M.I. LAST NAME		
10. FIRST NAME M.I. LAST NAME	<u> </u>	
10. FIRST NAME M.I. LAST NAME	 	