

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

FIRST NAME	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 NUMBER E N T E R S S #	
ADDRESS	CITY/TOWN/POST OFFICE/FOREIGN COUNTRY	STATE	ZIP + 4	
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT)	CITY/TOWN/POST OFFICE/FOREIGN COUNTRY	STATE OR FOREIGN COUNTRY		

State Election Campaign Fund (this contribution will not change your tax or reduce your refund) ☐ \$1 You ☐ \$1 Spouse if filing jointly Total

Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle ▶ ☐ You ▶ ☐ Spouse ▶ \$

If **taxpayer(s) is deceased**, fill in appropriate oval(s); see instructions. ☐ Primary ☐ Spouse

Under age 18; see instructions ▶ ☐ You ☐ Spouse

Select **only one**:

☐ Nonresident	☐ Filing as both a nonresident and	▶ ☐ Fill in if name/address has changed since 2013
☐ Part-year resident	part-year resident (see instructions)	▶ ☐ Fill in if noncustodial parent
	☐ Nonresident composite return (see inst.)	▶ ☐ Fill in if filing Schedule TDS (see instructions)

1 FILING STATUS ▶ ☐ Single
(select one only) ☐ 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) ▶ ☐ You are a custodial parent who has released claim to exemption for child(ren)

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.

[illegible]

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** 4a

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number × \$1,000 = 4b
You must enclose Schedule DI.

c. Age 65 or over before 2015: ☐ You ☐ Spouse Enter number × \$ 700 = 4c

d. Blindness: ☐ You ☐ Spouse Enter number × \$2,200 = 4d

e. 1. Medical/Dental 00 2. Adoption 00 1 + 2 = 4e
From U.S. Schedule A, line 4 See instructions

f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. Enter here and on line 22a. ▶ 4f

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.

[illegible]

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 / /	Print paid preparer's name	Preparer's SSN or PTIN ▶
Spouse's signature (if filing jointly)	Date / /	Paid preparer's phone ()	Paid preparer's EIN ▶
May DOR discuss this return with the preparer? ▶ ☐ Yes	▶ Paid preparer's signature		Date ☐ Fill in if self-employed / /
I do not want my preparer to file my return electronically ▶ ☐			

[illegible]

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

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: a. × \$3,600 = 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: a. ▶ ÷ 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) a.

						0	0
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 Nonresidents multiply line 22a by line 14g.
Part-year residents multiply line 22a by line 2 ▶ **22**

						0	0
--	--	--	--	--	--	---	---

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."**

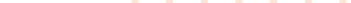
(enclose Schedule B) ▶ 24

25 TOTAL TAXABLE 5.2% INCOME Add lines 23 and 24 25 00

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  00

27 **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B).


 42
 
 37

28 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). **Not less than "0."** *Enclose*

26 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than 0. **00**
Schedule D. If filing Sched. D-LS, Installment Sales, fill in oval and enclose Schedule D-LS **28**

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) 0 0 0 0 0 0 0 0 0 0

29 Credit recapture amount (enclose Schedule H-Z, see instructions).
☐ BC ☐ FOA ☐ LIH ☐ HR 29

[illegible]

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 ▶ 

32 TOTAL INCOME TAX. Add lines 26 through 30. 32

CREDITS

33 Limited Income Credit. Complete and **enclose** Schedule NTS-L, NR/PV. 22 00

53 Limited Income Credit: Complete and **enclose** Schedule NTS-E-NR/FT 53

34 Credits from Schedule Z, line 10 (enclose Schedule Z)..... ▶ 34

[illegible]

35 Credits from Schedule Z, line 13 (part-year residents only; **enclose** Schedule Z) ▶ 35

36 INCOME TAX AFTER CREDITS. Subtract total of lines 23 through 25 from line 22. **Not less than "0"** 26 **00**

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.

1. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
2. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
3. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
4. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
5. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
6. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
7. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
8. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
9. FIRST NAME 	M.I. 	LAST NAME
RELATIONSHIP TO TAXPAYER 		IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT? ▶ Yes
10. FIRST NAME 		

1. SOCIAL SECURITY NUMBER
DATE OF BIRTH

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M

D

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Y

Y

Y

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2. SOCIAL SECURITY NUMBER
DATE OF BIRTH

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3. SOCIAL SECURITY NUMBER
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10. SOCIAL SECURITY NUMBER
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