

AREA RESERVED
FOR 2-D BARCODE

2016 Form 1-NR/PY

XXXXXXXXXXXXXX

Massachusetts Nonresident/Part-Year Resident
Income Tax Return

For the year January 1–December 31, 2016 or other taxable

Year beginning XXXXXXXX Ending XXXXXXXX

FIRSTNAMEXXXXXXXXX I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO
SPOUSESFIRSTNAME I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO
STREETADDRESSXXXXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXXXXX ST ZIP+FOURX
LEGALRESIDENCEORDOMICILEXXXXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXXXXX ST ZIP+FOURX
FOREIGNSTATEXXXXXXXXXXXXX FOREIGNCOUNTRYXXXXXXXXXXXXX

Fill in if: ☒ Original return ☒ Amended return ☒ Amended return due to federal change

Apt. no. XXXXXXXXXXXXXXXX

State Election Campaign Fund:

☒ \$1 You ☒ \$1 Spouse TOTAL ☒

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

☒ You ☒ Spouse

Taxpayer deceased

☒ You ☒ Spouse

Fill in if under age 18

☒ You ☒ Spouse

Check one: ☒ Nonresident

☒ Filing as both nonresident and part-year resident

☒ Name/address changed since 2015

☒ Part-year resident

☒ Nonresident composite

☒ Fill in if noncustodial parent

a. Total federal income ▶ -XXXXXXXXXXXXX

b. Federal adjusted gross income ▶ -XXXXXXXXXXXXX

1. Filing status (select one only): ▶

☒ Single

☒ Fill in if filing Schedule TDS

☒ Married filing jointly

☒ Married filing separate return

☒ Head of household

☒ You are a custodial parent who has released claim to exemption for child(ren)

2. Part-year residents. Enter dates as Massachusetts resident: From ▶ XXXXXXXX To ▶ XXXXXXXX

3. Total days as Massachusetts resident XXX ÷ 365 = .XXXX ▶ 3

4. Exemptions:

a. Personal exemptions

4a

XXXXXXXXXXXXXX

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ XX

× \$1,000 = 4b

XXXXXXXXXXXXXX

c. Age 65 or over before 2017 ☒ You + ☒ Spouse = ▶ ☒

× \$700 = 4c

XXXX

d. Blindness ☒ You + ☒ Spouse = ▶ ☒

× \$2,200 = 4d

XXXX

e. 1. Medical/dental ▶ XXXXXXXX 2. Adoption ▶ XXXXXXXX

1 + 2 = 4e

XXXXXXXXXXXXXX

f. Total exemptions. Add items 4a through 4e. Enter here and on line 22a

▶ 4f

XXXXXXXXXXXXXX

5. Wages, salaries, tips

▶ 5

XXXXXXXXXXXXXX

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

XXXXXXXXXX

Spouse's signature

Date

XXXXXXXXXX

May the Department of Revenue discuss this return with the preparer shown here? ▶ ☒ Yes

I do not want preparer to file my return electronically ▶ ☒ (this may delay your refund)

Print paid preparer's name

Date

Check if self-employed

Paid preparer's SSN

FIRSTNAMEXXXXXXXXX I LASTNAMEXXXXXXXXXXXXX

XXXXXXXXXX

☒

XXXXXXXXXXXXXX

Paid preparer's signature

Paid preparer's phone

Paid preparer's EIN

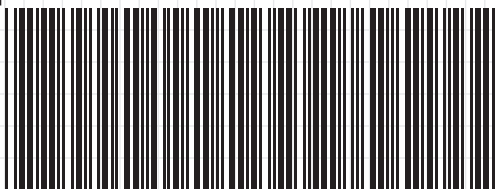
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PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX



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2016 Form 1-NR/PY, pg. 2

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Massachusetts Nonresident/
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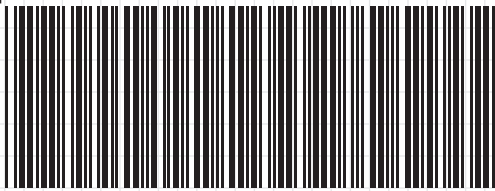
SOCIALSECNO

6.	Taxable pensions and annuities	▶ 6	XXXXXXXXXXXXXX
7.	Mass. bank interest: a. ▶ XXXXXXXXXXXXXX – b. exemption XXX	= 7	XXXXXXXXXXXXXX
8.	Business/profession or farm income or loss	▶ 8	–XXXXXXXXXXXXXX
9.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	▶ 9	–XXXXXXXXXXXXXX
10a.	Unemployment	▶ 10a	XXXXXXXXXX
10b.	Mass. lottery winnings	▶ 10b	XXXXXXXXXXXXXX
11.	Other income	▶ 11	XXXXXXXXXXXXXX
12.	TOTAL 5.1% INCOME	12	–XXXXXXXXXXXXXX
13.	NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: X working days X miles X sales X other: XXXXXXXXXXXXXX		
	Working days (or other basis) outside Massachusetts	13a	XXXXXXXXXXXXXX
	Working days (or other basis) inside Massachusetts	13b	XXXXXXXXXXXXXX
	Total working days	13c	XXXXXXXXXXXXXX
	Nonworking days (holidays, weekends, etc.)	13d	XXXXXXXXXXXXXX
	Massachusetts ratio	▶ 13e	. XXXX
	Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2	13f	XXXXXXXXXXXXXX
	Massachusetts income	13g	XXXXXXXXXXXXXX
14.	NONRESIDENT DEDUCTION AND EXEMPTION RATIO		
	a. Total 5.1% income	14a	XXXXXXXXXXXXXX
	b. Interest income	14b	XXXXXXXXXXXXXX
	c. Total capital gain income	14c	XXXXXXXXXXXXXX
	d. Total income this return	14d	XXXXXXXXXXXXXX
	e. Non-Massachusetts source income. Not less than "0"	▶ 14e	XXXXXXXXXXXXXX
	f. Total income	14f	XXXXXXXXXXXXXX
	g. Deduction and exemption ratio	14g	X . XXXX
15a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	▶ 15a	XXXX
15b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	▶ 15b	XXXX

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1

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**2016 Form 1-NR/PY, pg. 3**

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Massachusetts Nonresident/
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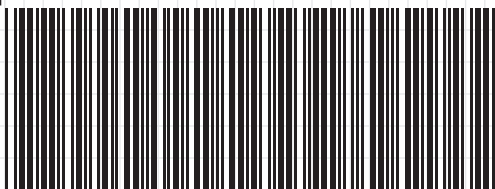
FIRSTNAMEXXXXXXXX I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO

16. Child under age 13, or disabled dependent/spouse care expenses ▶ 16 XXXXX
17. Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/16, or disabled dependent(s)
Not more than two. a. ▶ X × \$3,600 = ▶ 17 XXXX
18. Rental deduction. a. ▶ XXXXX ÷ 2 = ▶ 18 XXXX
- Nonresidents, during 2016, 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? X Yes X No. If "Yes," you do **not** qualify for this deduction.
19. Other deductions from Schedule Y, line 18 ▶ 19 XXXXXXXXXXXXXXXX
20. **Total deductions.** Add lines 15 through 19 ▶ 20 XXXXXXXXXXXXXXXX
21. **5.1% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21 XXXXXXXXXXXXXXXX
22. Exemption amount. a. XXXXXXXXXXXXXXXX ▶ 22 XXXXXXXXXXXXXXXX
23. **5.1% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"** 23 XXXXXXXXXXXXXXXX
24. **INTEREST AND DIVIDEND INCOME** ▶ 24 XXXXXXXXXXXXXXXX
25. **TOTAL TAXABLE 5.1% INCOME.** Add lines 23 and 24 25 XXXXXXXXXXXXXXXX
26. **TAX ON 5.1% INCOME. Note:** If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585 ▶ X 26 XXXXXXXXXXXXXXXX
27. **12% INCOME.** Not less than "0." a. ▶ XXXXXXXXXXXXXXXX × .12 = 27 XXXXXXXXXXXXXXXX
28. **TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."** Fill in if filing Schedule D-IS ▶ X ▶ 28 XXXXXXXXXXXXXXXX
- Fill in if any excess exemptions were used in calculating lines 24, 27 or 28 ▶ X
29. Credit recapture amount (from Credit Recapture Schedule) ▶ 29 XXXXXXXXXXXXXXXX
30. Additional tax on installment sale ▶ 30 XXXXXXXXXXXXXXXX
31. If you qualify for No Tax Status, fill in and enter "0" on line 32 ▶ X
32. **TOTAL INCOME TAX.** Add lines 26 through 30 32 XXXXXXXXXXXXXXXX
33. Limited Income Credit ▶ 33 XXXXXXXXXXXXXXXX
34. Income tax paid to another state or jurisdiction ▶ 34 XXXXXXXXXXXXXXXX
35. Other credits (from Credit Manager Schedule) ▶ 35 XXXXXXXXXXXXXXXX
36. **INCOME TAX AFTER CREDITS.** Subtract the total of lines 33 through 35 from line 32. **Not less than "0"** 36 XXXXXXXXXXXXXXXX

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37. Voluntary Contributions

- a. Endangered Wildlife Conservation
- b. Organ Transplant Fund
- c. Massachusetts AIDS Fund
- d. Massachusetts U.S. Olympic Fund
- e. Massachusetts Military Family Relief Fund
- f. Homeless Animal Prevention and Care

Total. Add lines 37a through 37f

▶ 37a

XXXXXXXXXXXXXX

▶ 37b

XXXXXXXXXXXXXX

▶ 37c

XXXXXXXXXXXXXX

▶ 37d

XXXXXXXXXXXXXX

▶ 37e

XXXXXXXXXXXXXX

▶ 37f

XXXXXXXXXXXXXX

37

XXXXXXXXXXXXXX

38. Use tax due on Internet, mail order and other out-of-state purchases

▶ 38

XXXXXXXXXXXXXX

39. Health care penalty a. You ▶ XXXX + b. Spouse ▶ XXXX - c. Fed. health care penalty ▶ XXXXX

39

XXXXX

40. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 39

40

XXXXXXXXXXXXXX

41. Massachusetts income tax withheld

▶ 41

XXXXXXXXXXXXXX

42. 2015 overpayment applied to your 2016 estimated tax

▶ 42

XXXXXXXXXXXXXX

43. 2016 Massachusetts estimated tax payments

▶ 43

XXXXXXXXXXXXXX

44. Payments made with extension

▶ 44

XXXXXXXXXXXXXX

45. Earned Income Credit. a. Number of qualifying children ▶ X Amount from U.S. return ▶ XXXX × .23 =

▶ 45

XXXX

46. Senior Circuit Breaker Credit

▶ 46

XXXX

47. Other Refundable Credits

▶ 47

XXXXXXXXXXXXXX

48. TOTAL. Add lines 41 through 47

48

XXXXXXXXXXXXXX

49. Overpayment. Subtract line 40 from line 48

▶ 49

XXXXXXXXXXXXXX

50. Amount of overpayment you want applied to your 2017 estimated tax

▶ 50

XXXXXXXXXXXXXX

51. Refund. Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204

▶ 51

XXXXXXXXXXXXXX

Direct deposit of refund. Type of account ▶ X checking
X savings

RTN # ▶ XXXXXXXXXX account # ▶ XXXXXXXXXXXXXXXXXX

52. Tax due. Pay online at www.mass.gov/dor/payonline. Mail to: Mass. DOR, PO Box 7002, Boston, MA 02204

▶ 52

XXXXXXXXXXXXXX

Interest ▶ XXXXXXXX Penalty ▶ XXXXXXXX M-2210 amt. ▶ XXXXXXXX

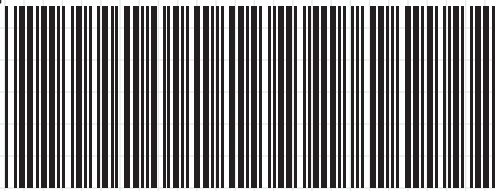
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Form M-2210

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2016 Schedule NTS-L-NR/PY

XXXXXXXXXXXXXX

No Tax Status and Limited Income Credit

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

1.	Total 5.1% income	1	XXXXXXXXXXXXXX
2.	Adjustments to income	2	XXXXXXXXXXXXXX
3.	Adjusted 5.1% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	XXXXXXXXXXXXXX
4.	Interest exemption used	4	XXXXXXXXXXXXXX
5.	Adjusted gross interest, dividends and certain capital gains	5	XXXXXXXXXXXXXX
6.	Long-term capital gain	6	XXXXXXXXXXXXXX
7.	Additional income/loss while a nonresident/part-year resident	7	XXXXXXXXXXXXXX
8.	Total income. Combine lines 3 through 7	8	XXXXXXXXXXXXXX
9.	Additional adjustments to income while a nonresident/part-year resident	9	XXXXXXXXXXXXXX
10.	Massachusetts Adjusted Gross Income (AGI)	10	XXXXXXXXXXXXXX
	If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status		
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	11	XXXXXXXXXXXXXX
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	12	XXXXXXXXXXXXXX
13.	No Tax Status threshold	13	XXXXXXXXXXXXXX
14.	Income for Limited Income Credit	14	XXXXXXXXXXXXXX
15.	Tax before adjustments	15	XXXXXXXXXXXXXX
16.	Tax for Limited Income Credit	16	XXXXXXXXXXXXXX
17.	Limited Income Credit	17	XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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