2016 Form 1-NR/PY

XXXXXXXXXXXXX

Massachusetts Nonresident/Part-Year Resident Income Tax Return

For the year January 1–December 31, 2016 or other taxable Year beginning XXXXXXXX Ending XXXXXXXX

AREA RESERVED FOR 2-D BARCODE

FIRSTNAMEXXXXXXX I LASTNAMEXXXXXXXXXXXX SOCIALSECNO
SPOUSESFIRSTNAME I LASTNAMEXXXXXXXXXXXX SOCIALSECNO
STREETADDRESSXXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX
LEGALRESIDENCEORDOMICILEXXXXXXX CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX
FOREIGNSTATEXXXXXXXXXXX FOREIGNCOUNTRYXXXXXXXXX

Fill in if: X Original return X Amended return X Amended return due to federal change — Apt. no. XXXXXXXXXXXX

State Election Campaign Fund: X $1 You X $1 Spouse TOTAL ► X

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

Taxpayer deceased ► X You X Spouse

Fill in if under age 18 ► X You ► X Spouse

Check one: X Nonresident X Filing as both nonresident and part-year resident ► X Name/address changed since 2015

X Part-year resident X Nonresident composite ► X Fill in if noncustodial parent

a. Total federal income ► −XXXXXXXXXXX

b. Federal adjusted gross income ► −XXXXXXXXXXX

1. **Filing status** (select one only): ► X Single ► X Fill in if filing Schedule TDS

X Married filing jointly

X Married filing separate return

X Head of household ► X 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	XXXXXXXXXXX
b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► XX	× $1,000 =	4b	XXXXXXXXXXX
c. Age 65 or over before 2017 X You + X Spouse = ► X	× $700 =	4c	XXXX
d. Blindness X You + X Spouse = ► X	× $2,200 =	4d	XXXX
e. 1. Medical/dental ► XXXXXXX 2. Adoption ► XXXXXXXX	1 + 2 =	4e	XXXXXXXXXXX
f. Total exemptions. Add items 4a through 4e. Enter here and on line 22a	►	4f	XXXXXXXXXXX
5. Wages, salaries, tips	►	5	XXXXXXXXXXX

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 XXXXXXXX — Spouse's signature — Date XXXXXXXX

May the Department of Revenue discuss this return with the preparer shown here? ► X Yes

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

Print paid preparer's name — Date — Check if self-employed — Paid preparer's SSN

FIRSTNAMEXXXXXXX I LASTNAMEXXXXXXXXXXX XXXXXXXX X ► XXXXXXXXXXX

Paid preparer's signature — Paid preparer's phone XXXXXXXXXXX — Paid preparer's EIN ► XXXXXXXXXXX

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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6.	Taxable pensions and annuities	► **6**	XXXXXXXXXXX
7.	Mass. bank interest: a. ► XXXXXXXXXXX – b. exemption XXX	= **7**	XXXXXXXXXXX
8.	Business/profession or farm income or loss	► **8**	–XXXXXXXXXXX
9.	Rental, royalty and REMIC, partnership, S corp., trust income/loss	► **9**	–XXXXXXXXXXX
10a.	Unemployment	► **10a**	XXXXXX
10b.	Mass. lottery winnings	► **10b**	XXXXXXXXXXX
11.	Other income	► **11**	XXXXXXXXXXX
12.	**TOTAL 5.1% INCOME**	**12**	–XXXXXXXXXXX
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: XXXXXXXXXXX		
	Working days (or other basis) outside Massachusetts	**13a**	XXXXXXXXXXX
	Working days (or other basis) inside Massachusetts	**13b**	XXXXXXXXXXX
	Total working days	**13c**	XXXXXXXXXXX
	Nonworking days (holidays, weekends, etc.)	**13d**	XXXXXXXXXXX
	Massachusetts ratio	► **13e**	.XXXX
	Total income being apportioned. You **cannot** apportion Massachusetts wages as shown on Form W-2	**13f**	XXXXXXXXXXX
	Massachusetts income	**13g**	XXXXXXXXXXX
14.	**NONRESIDENT DEDUCTION AND EXEMPTION RATIO**		
	a. Total 5.1% income	**14a**	XXXXXXXXXXX
	b. Interest income	**14b**	XXX
	c. Total capital gain income	**14c**	XXXXXXXXXXX
	d. Total income this return	**14d**	XXXXXXXXXXX
	e. Non-Massachusetts source income. **Not less than "0"**	► **14e**	XXXXXXXXXXX
	f. Total income	**14f**	XXXXXXXXXXX
	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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FIRSTNAMEXXXXXXX I LASTNAMEXXXXXXXXXXXX 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**		XXXXXXXXXXXX
20.	**Total deductions.** Add lines 15 through 19	► **20**		XXXXXXXXXXXX
21.	**5.1% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"**	**21**		XXXXXXXXXXXX
22.	Exemption amount. a. XXXXXXXXXXXX	► **22**		XXXXXXXXXXXX
23.	**5.1% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"**	**23**		XXXXXXXXXXXX
24.	**INTEREST AND DIVIDEND INCOME**	► **24**		XXXXXXXXXXXX
25.	**TOTAL TAXABLE 5.1% INCOME.** Add lines 23 and 24	**25**		XXXXXXXXXXXX
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**		XXXXXXXXXXXX
27.	**12% INCOME.** Not less than "0." a. ► XXXXXXXXXXXX	× .12 = **27**		XXXXXXXXXXXX
28.	**TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."** Fill in if filing Schedule D-IS ► X	► **28**		XXXXXXXXXXXX
	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**		XXXXXXXXXXXX
30.	Additional tax on installment sale	► **30**		XXXXXXXXXXXX
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**		XXXXXXXXXXXX
33.	Limited Income Credit	► **33**		XXXXXXXXXXXX
34.	Income tax paid to another state or jurisdiction	► **34**		XXXXXXXXXXXX
35.	Other credits (from Credit Manager Schedule)	► **35**		XXXXXXXXXXXX
36.	**INCOME TAX AFTER CREDITS.** Subtract the total of lines 33 through 35 from line 32. **Not less than "0"**	**36**		XXXXXXXXXXXX

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37.	**Voluntary Contributions**			
	a. Endangered Wildlife Conservation	► **37a**	XXXXXXXXXXX
	b. Organ Transplant Fund	► **37b**	XXXXXXXXXXX
	c. Massachusetts AIDS Fund	► **37c**	XXXXXXXXXXX
	d. Massachusetts U.S. Olympic Fund	► **37d**	XXXXXXXXXXX
	e. Massachusetts Military Family Relief Fund	► **37e**	XXXXXXXXXXX
	f. Homeless Animal Prevention and Care	► **37f**	XXXXXXXXXXX
	Total. Add lines 37a through 37f	**37**	XXXXXXXXXXX
38.	Use tax due on Internet, mail order and other out-of-state purchases	► **38**	XXXXXXXXXXX
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**	XXXXXXXXXXX
41.	Massachusetts income tax withheld	► **41**	XXXXXXXXXXX
42.	2015 overpayment applied to your 2016 estimated tax	► **42**	XXXXXXXXXXX
43.	2016 Massachusetts estimated tax payments	► **43**	XXXXXXXXXXX
44.	Payments made with extension	► **44**	XXXXXXXXXXX
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**	XXXXXXXXXXX
48.	**TOTAL.** Add lines 41 through 47	**48**	XXXXXXXXXXX
49.	**Overpayment.** Subtract line 40 from line 48	► **49**	XXXXXXXXXXX
50.	Amount of overpayment you want **applied to your 2017 estimated tax**	► **50**	XXXXXXXXXXX
51.	**Refund.** Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	► **51**	XXXXXXXXXXX

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

RTN # ► XXXXXXXXX account # ► XXXXXXXXXXXXXXXX

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

Interest ► XXXXXXXX Penalty ► XXXXXXXX M-2210 amt. ► XXXXXXXX ► X EX enclose Form M-2210

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2016 Schedule NTS-L-NR/PY

XXXXXXXXXXXXX

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**	XXXXXXXXXXX
2.	Adjustments to income		**2**	XXXXXXXXXXX
3.	Adjusted 5.1% income. Subtract line 2 from line 1. Do not enter if less than "0"		**3**	XXXXXXXXXXX
4.	Interest exemption used		**4**	XXX
5.	Adjusted gross interest, dividends and certain capital gains		**5**	XXXXXXXXXXX
6.	Long-term capital gain		**6**	XXXXXXXXXXX
7.	Additional income/loss while a nonresident/part-year resident	► **7**		–XXXXXXXXXXX
8.	Total income. Combine lines 3 through 7		**8**	XXXXXXXXXXX
9.	Additional adjustments to income while a nonresident/part-year resident	► **9**		XXXXXXXXXXX
10.	Massachusetts Adjusted Gross Income (AGI)		**10**	XXXXXXXXXXX
	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**	XXXXXXXXXXX
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**	XXXXXXXXXXX
13.	No Tax Status threshold		**13**	XXXXXXXXXXX
14.	Income for Limited Income Credit		**14**	XXXXXXXXXXX
15.	Tax before adjustments		**15**	XXXXXXXXXXX
16.	Tax for Limited Income Credit		**16**	XXXXXXXXXXX
17.	Limited Income Credit		**17**	XXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX