AREA RESERVED
FOR 2-D BARCODE

2017 Form 1-NR/PY

XXXXXXXXXXXXX

Massachusetts Nonresident/Part-Year Resident
Income Tax Return

For the year January 1–December 31, 2017 or other taxable
Year beginning XXXXXXXX Ending XXXXXXXX

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

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 2016

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

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

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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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 2018 X You + X Spouse = X	× $700 =	**4c**	XXXX
	d. Blindness X You + X Spouse = X	× $2,200 =	**4d**	XXXX
	e. Medical/dental		**4e**	XXXXXXXXXXX
	f. Adoption		**4f**	XXXXXXXXXXX
	g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		**4g**	XXXXXXXXXXX
5.	Wages, salaries, tips		**5**	XXXXXXXXXXX
6.	Taxable pensions and annuities		**6**	XXXXXXXXXXX
7.	Mass. bank interest: a. XXXXXXXXXXX – b. exemption XXX	=	**7**	XXXXXXXXXXX
8.	Business/profession income/loss a. –XXXXXXXXXXX + b. Farming income/loss –XXXXXXXXXXX	=	**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

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

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FIRSTNAMEXXXXXXX I LASTNAMEXXXXXXXXXXXX SOCIALSECNO

14.	**NONRESIDENT DEDUCTION AND EXEMPTION RATIO**			
	a. Total 5.1% income		**14a**	XXXXXXXXXXXX
	b. Interest income		**14b**	XXX
	c. Total capital gain income		**14c**	XXXXXXXXXXXX
	d. Total income this return		**14d**	XXXXXXXXXXXX
	e. Non-Massachusetts source income. **Not less than "0"**		**14e**	XXXXXXXXXXXX
	f. Total income		**14f**	XXXXXXXXXXXX
	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
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 12/31/17, or disabled dependent(s) **Not more than two.** a. X × $3,600 = b. XXXX Part-year residents multiply line 17b by line 3; nonresidents multiply line 17b by line 14g		**17**	XXXX
18.	Rental deduction. a. XXXXX	÷ 2 =	**18**	XXXX
	Nonresidents, during 2017, 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 19		**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

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27.	**12% INCOME.** Not less than "0." a. XXXXXXXXXXX		× .12 = **27**	XXXXXXXXXXX
28.	**TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."** Fill in if filing Schedule D-IS	X	**28**	XXXXXXXXXXX
	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**	XXXXXXXXXXX
30.	Additional tax on installment sale		**30**	XXXXXXXXXXX
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**	XXXXXXXXXXX
33.	Limited Income Credit		**33**	XXXXXXXXXXX
34.	Income tax due to another state or jurisdiction		**34**	XXXXXXXXXXX
35.	Other credits (from Credit Manager Schedule)		**35**	XXXXXXXXXXX
36.	**INCOME TAX AFTER CREDITS.** Subtract the total of lines 33 through 35 from line 32. **Not less than "0"**		**36**	XXXXXXXXXXX
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

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41.	Massachusetts income tax withheld	41	XXXXXXXXXXX
42.	2016 overpayment applied to your 2017 estimated tax	42	XXXXXXXXXXX
43.	2017 Massachusetts estimated tax payments	43	XXXXXXXXXXX
44.	Payments made with extension	44	XXXXXXXXXXX
45.	Payments made with original return	45	XXXXXXXXXXX
46.	Earned Income Credit. a. Number of qualifying children X b. Amount from U.S. return XXXX × .23 = c. XXXX		
	Part-year residents, multiply line 46c by line 3	46	XXXX
	Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in if you qualify for this exception X		
47.	Senior Circuit Breaker Credit	47	XXXX
48.	Other Refundable Credits	48	XXXXXXXXXXX
49.	**TOTAL.** Add lines 41 through 48	49	XXXXXXXXXXX
50.	**Overpayment.** Subtract line 40 from line 49	50	XXXXXXXXXXX
51.	Amount of overpayment you want **applied to your 2018 estimated tax**	51	XXXXXXXXXXX
52.	**Refund.** Subtract line 51 from line 50. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	52	XXXXXXXXXXX

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

RTN # XXXXXXXXX account # XXXXXXXXXXXXXXXX

53.	**Tax due. Pay online at www.mass.gov/dor/payonline.** Mail to: Mass. DOR, PO Box 7002, Boston, MA 02204	53	XXXXXXXXXXX
	Interest XXXXXXXX Penalty XXXXXXXX M-2210 amt. XXXXXXXX		X EX enclose Form M-2210

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/PTIN
FIRSTNAMEXXXXXX I LASTNAMEXXXXXXXXXXX	XXXXXXXX	X	XXXXXXXXXXX

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

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