

AREA RESERVED
FOR 2-D BARCODE

2017 Form 1-NR/PY

XXXXXXXXXXXXXX

**Massachusetts Nonresident/Part-Year Resident
Income Tax Return**

For the year January 1–December 31, 2017 or other taxable

Year beginning XXXXXXXX Ending XXXXXXXX

FIRSTNAMEXXXXXXXXX I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO
SPOUSES FIRSTNAME I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO
STREETADDRESSXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXX ST ZIP+FOURX
LEGALRESIDENCEORDOMICILEXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXXXXXXXXXX
FOREIGNSTATEXXXXXXXXXXXXX FOREIGNCOUNTRYXXXXXXXXXXXXX FPCXXXX

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

State Election Campaign Fund:

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

Taxpayer deceased

Fill in if under age 18

Check one: ☒ Nonresident

☒ Part-year resident

a. Total federal income

b. Federal adjusted gross income

1. Filing status (select one only):

☒ Single
☒ Married filing jointly
☒ Married filing separate return
☒ Head of household

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

XXXXXXXXXX

Spouse's signature

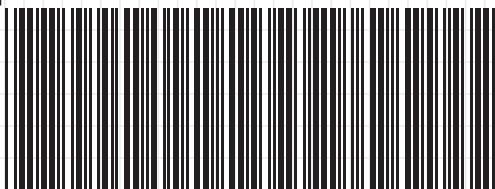
Date

XXXXXXXXXX

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

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a. Personal exemptions

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

c. Age 65 or over before 2018 ☒ You + ☒ Spouse =d. Blindness ☒ You + ☒ Spouse =

e. Medical/dental

f. Adoption

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

4a

× \$1,000 = 4b

× \$700 = 4c

× \$2,200 = 4d

4e

4f

4g

5

6

= 7

= 8

9

10a

10b

11

12

5. Wages, salaries, tips**6. Taxable pensions and annuities****7. Mass. bank interest:** a. XXXXXXXXXXXXX – b. exemption XXX**8. Business/profession income/loss** a. –XXXXXXXXXXXXX + b. Farming income/loss –XXXXXXXXXXXXX**9. Rental, royalty and REMIC, partnership, S corp., trust income/loss****10a. Unemployment****10b. Mass. lottery winnings****11. Other income****12. TOTAL 5.1% INCOME****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: ☒ working days ☒ miles ☒ sales ☒ other: XXXXXXXXXXXXX

Working days (or other basis) outside Massachusetts

Working days (or other basis) inside Massachusetts

Total working days

Nonworking days (holidays, weekends, etc.)

Massachusetts ratio

Total income being apportioned. You **cannot** apportion Massachusetts wages as shown on Form W-2

Massachusetts income

13a

13b

13c

13d

13e

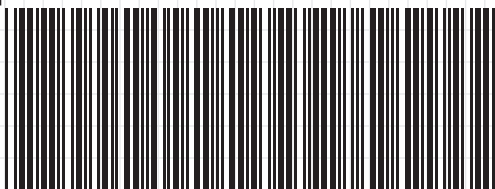
13f

13g

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FIRSTNAMEXXXXXX I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO

14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO

a. Total 5.1% income

14a XXXXXXXXXXXXXXXX

b. Interest income

14b XXX

c. Total capital gain income

14c XXXXXXXXXXXXXXXX

d. Total income this return

14d XXXXXXXXXXXXXXXX

e. Non-Massachusetts source income. **Not less than "0"**

14e XXXXXXXXXXXXXXXX

f. Total income

14f XXXXXXXXXXXXXXXX

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. ☒ × \$3,600 = b. ☒ Part-year residents multiply line 17b by line 3;

nonresidents multiply line 17b by line 14g

17 XXXX

18. Rental deduction. a. ☒

÷ 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? ☒ Yes ☒ No. If "Yes," you do **not** qualify for this deduction.**19.** Other deductions from Schedule Y, line 19

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. ☒

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

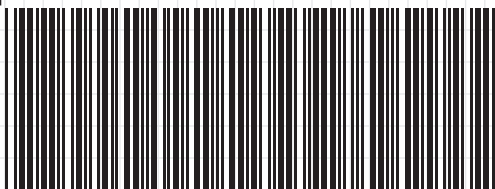
26. TAX ON 5.1% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585 ☒

26 XXXXXXXXXXXXXXXX

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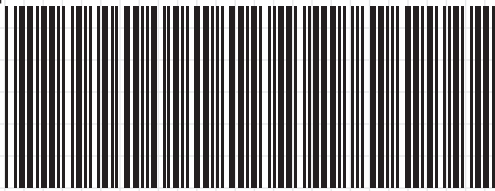
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27.	12% INCOME. Not less than "0."	a.	XXXXXXXXXXXXXX		×	.12 = 27	XXXXXXXXXXXXXX
28.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS			X		28	XXXXXXXXXXXXXX
	Fill in if any excess exemptions were used in calculating lines 24, 27 or 28			X			
29.	Credit recapture amount (from Credit Recapture Schedule)					29	XXXXXXXXXXXXXX
30.	Additional tax on installment sale					30	XXXXXXXXXXXXXX
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	XXXXXXXXXXXXXX
33.	Limited Income Credit					33	XXXXXXXXXXXXXX
34.	Income tax due to another state or jurisdiction					34	XXXXXXXXXXXXXX
35.	Other credits (from Credit Manager Schedule)					35	XXXXXXXXXXXXXX
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 through 35 from line 32. Not less than "0"					36	XXXXXXXXXXXXXX
37.	Voluntary Contributions						
	a. Endangered Wildlife Conservation					37a	XXXXXXXXXXXXXX
	b. Organ Transplant Fund					37b	XXXXXXXXXXXXXX
	c. Massachusetts AIDS Fund					37c	XXXXXXXXXXXXXX
	d. Massachusetts U.S. Olympic Fund					37d	XXXXXXXXXXXXXX
	e. Massachusetts Military Family Relief Fund					37e	XXXXXXXXXXXXXX
	f. Homeless Animal Prevention and Care					37f	XXXXXXXXXXXXXX
	Total. Add lines 37a through 37f					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	XXXXXXXXXXXXXX
40.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 39					40	XXXXXXXXXXXXXX

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41.	Massachusetts income tax withheld	41	XXXXXXXXXXXXXX
42.	2016 overpayment applied to your 2017 estimated tax	42	XXXXXXXXXXXXXX
43.	2017 Massachusetts estimated tax payments	43	XXXXXXXXXXXXXX
44.	Payments made with extension	44	XXXXXXXXXXXXXX
45.	Payments made with original return	45	XXXXXXXXXXXXXX
46.	Earned Income Credit. a. Number of qualifying children ☒ b. Amount from U.S. return XXXX × .23 = c. XXXX	46	XXXX
Part-year residents, multiply line 46c by line 3			
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 ☒			
47.	Senior Circuit Breaker Credit	47	XXXX
48.	Other Refundable Credits	48	XXXXXXXXXXXXXX
49.	TOTAL. Add lines 41 through 48	49	XXXXXXXXXXXXXX
50.	Overpayment. Subtract line 40 from line 49	50	XXXXXXXXXXXXXX
51.	Amount of overpayment you want applied to your 2018 estimated tax	51	XXXXXXXXXXXXXX
52.	Refund. Subtract line 51 from line 50. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	52	XXXXXXXXXXXXXX

Direct deposit of refund. Type of account

☒ checking☒ savings

RTN # XXXXXXXXXX account # XXXXXXXXXXXXXXXXXXXX

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

May the Department of Revenue discuss this return with the preparer shown here? ☒ YesI do not want preparer to file my return electronically ☒ (this may delay your refund)

Print paid preparer's name

FIRSTNAMEXXXXXXXXX I LASTNAMEXXXXXXXXXXXXX

Date

XXXXXXXXXX

Check if self-employed

☒

Paid preparer's

SSN/PTIN

XXXXXXXXXXXXXX

Paid preparer's signature

Paid preparer's phone

XXXXXXXXXXXXXX

Paid preparer's EIN

XXXXXXXXXXXXXX

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