

Test #1



YOU MUST COMPLETE AND
ENCLOSE SCHEDULE HC.
FILL OUT IN BLACK INK.

FILE YOUR RETURN ELEC-
TRONICALLY FOR A FASTER
REFUND. GO TO MASS.GOV/DOR
FOR MORE INFORMATION.

Massachusetts Department of Revenue

Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return

2017

TAXPAYER'S FIRST NAME ROBBIE	M.I. LAST NAME ROBINSON	TAXPAYER'S SOCIAL SECURITY NUMBER 400083000
SPOUSE'S FIRST NAME MISSY	M.I. LAST NAME ROBINSON	SPOUSE'S SOCIAL SECURITY NUMBER 400083100
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below. P O Box 7		CITY/TOWN Boston
FOREIGN PROVINCE/STATE/COUNTRY		STATE ZIP MA 02123 0007
FOREIGN COUNTRY (OR COUNTRY CODE)		FOREIGN POSTAL CODE

Fill in if (see instructions): ☒ Original return ☐ Amended return ☐ Amended return due to federal change

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

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle. ☐ Taxpayer ☐ Spouse

Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions. ☐ Taxpayer ☐ Spouse

Fill in if under age 18. See instructions. ☒ Taxpayer ☐ Spouse

Fill in if name or address has changed since 2016. ☐

Fill in if noncustodial parent. ☐

Fill in if filing Schedule TDS. See instructions. ☐

Fill in one only. See instructions:
☒ Nonresident ☐ Part-year resident ☐ Filing as **both** nonresident and part-year resident ☐ Nonresident composite return

a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7) a ☒ **24,000.00**

b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10) b ☒ **23,990.00**

1 FILING STATUS. Fill in one only.
☐ Single
☒ Married filing joint return (both must sign return)
☐ Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas 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

3 Total days as Massachusetts resident + 365 = 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 Robbie Robinson	DATE 4/15/2018	SPOUSE'S SIGNATURE Missy Robinson	DATE 4/15/2018
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2017 FORM 1-NR/PY, PAGE 2
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400083000

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

880000

b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total x \$1,000 = 4b

c. Age 65 or over before 2018 ☐ You ☒ Spouse Total x \$ 700 = 4c

d. Blindness ☐ You ☐ Spouse Total x \$2,200 = 4d

e. Medical/dental (from U.S. Schedule A, line 4)

f. Adoption. See instructions

g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a

950000

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.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2)

2200000

6 Taxable pensions and annuities. See instructions

7 a. b. a - b (not less than "0") = 7

Massachusetts bank interest

Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.

8 a. ☒ b. ☒ a + b = 8

Business/profession income/loss

Farming income/loss

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions

10 a. Unemployment compensation. See instructions

b. Massachusetts state lottery winnings

11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5. Enclose Schedule X; not less than "0"

12 TOTAL 5.1% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9

2200000

13 NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Massachusetts wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Massachusetts source income. Use only when income from employment/business is earned both inside and outside Massachusetts and the exact Massachusetts amount is not known.

Basis: ☐ Working days ☐ Miles ☐ Sales ☐ Other

a. Working days (or other basis) outside Massachusetts

b. Working days (or other basis) inside Massachusetts

c. Total working days. Add lines 13a and 13b

d. Nonworking days (holidays, weekends, etc.)

e. Massachusetts ratio. Divide line 13b by line 13c

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

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above

13e

13f

13g



2017 FORM 1-NR/PY, PAGE 3
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

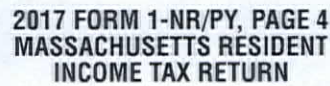
400 083 000

14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in line 45.

- a. Total 5.1% income (from line 12). **Not less than "0"** 14a 22,000.00
- b. Interest income. Smaller of line 7a or 7b 14b 00
- c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 13).
Not less than "0" 14c 00
- d. Total income this return. Add lines 14a through 14c 14d 22,000.00
- e. Non-Massachusetts source income. **Not less than "0."** See instructions 14e 2,000.00
- f. Total income. Add lines 14d and line 14e. See instructions 14f 24,000.00
- g. Deduction and exemption ratio. Divide line 14d by line 14f 14g 09167

DEDUCTIONS. Amounts entered in line 15 must be related to Massachusetts income reported on this return.

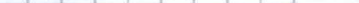
- 15** a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15a 133.00
- b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000.** 15b 67.00
- 16** Child under age 13, or disabled dependent/spouse care expenses (from worksheet). 16 00
- 17** Number of dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2017, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).
- a. **Not more than two** ☐ × \$3,600 = b. 00 **Part-year residents** multiply line 17b by line 3. 00
- Nonresidents** multiply line 17b by line 14g 17 00
- 18** Rental deduction. **Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately).**
See instructions.
- a. Total Massachusetts rent paid in 2017 00 + 2 = 18 00
- 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 18. **Enclose** Schedule Y 19 00
- 20 TOTAL DEDUCTIONS.** Add lines 15 through 19 20 200.00
- 21 5.1% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21 21,800.00
- 22** a. Total exemption amount (from line 4g) 9,500.00
- Part-year residents** multiply line 22a by line 3. **Nonresidents** multiply line 22a by line 14g 22 8,709.00
- 23 5.1% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."** If line 21 is less than line 22, see instructions 23 13,091.00
- 24 INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** **Enclose** Schedule B 24 00
- 25 TOTAL TAXABLE 5.1% INCOME.** Add lines 23 and 24 25 13,091.00
- 26 TAX ON 5.1% INCOME** (from tax table). If line 25 is more than \$24,000, multiply by .051.
Note: If choosing the optional 5.85% tax rate, fill in oval ☒ and see instructions 26 766.00



M.I. LAST NAME

ROBINSON

4	0	0	0	8	3	0	0	0
---	---	---	---	---	---	---	---	---

a.  $\times .12 = 27$

If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions

30 Additional tax on installment sales. See instructions 30

32 TOTAL INCOME TAX. Add lines 26 through 3032

33 Limited Income Credit. **Enclose** Schedule NTS-L-NR/PY.....33

35	Other credits (from Credit Manager Schedule).....	35
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36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. **Not less than "0"**36

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation 37a

b. Organ Transplant	37b
---------------------------	-----

c. Massachusetts AIDS. 37c

d. Massachusetts U.S. Olympic	37d
-------------------------------------	-----

e. Massachusetts Military Family Relief 37e

f. Homeless Animal Prevention And Care.....	371
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Total. Add lines 37a through 37f37

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) 38

39 Health Care penalty for certain part-year residents. **Not less than "0"** (from worksheet). **Enclose** Schedule HC.

a. You b. Spouse c. Federal healthcare penalty

Total $a + b - c = 39$

40 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 39, 40



2017 FORM 1-NR/PY, PAGE 5
MASSACHUSETTS RESIDENT
INCOME TAX RETURN

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400083000

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

- 41 Massachusetts income tax withheld. **Enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable. .41
- 42 2016 overpayment applied to your 2017 estimated tax (from 2016 Form 1, line 46 or Form 1-NR/PY, line 50). **Do not enter 2016 refund.** .42
- 43 2017 Massachusetts estimated tax payments. **Do not include line 42 amount.** .43
- 44 Payments made with extension .44
- 45 Payment with original return. Use only if amending a return .45
- 46 Earned Income Credit. a. Number of qualifying children ☐

100000

00

00

00

00

b. Amount from U.S. return

00

x .23 = c.

00

Part-year residents only multiply line 46c by line 3. Nonresidents **do not** qualify. See instructions. .46

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 oval if you qualify for this exception ☐

00

- 47 Senior Circuit Breaker Credit (part-year residents only). **Enclose** Schedule CB. .47

00

- 48 Other refundable credits (from Credit Manager Schedule). .48

00

- 49 **TOTAL.** Add lines 41 through 48. .49

100000

- 50 **OVERPAYMENT.** If line 40 is **smaller** than line 49, subtract line 40 from line 49. If line 40 is **larger** than line 49, go to line 53. If line 40 and line 49 are equal, enter "0" in line 52. .50

44000

- 51 Amount of overpayment you want **APPLIED to your 2018 ESTIMATED TAX.** .51

4000

- 52 **THIS IS YOUR REFUND.** Subtract line 51 from line 50.

Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.** .52

Direct deposit of refund. See instructions.

Type of account (select one): ☐ Checking ☒ Savings

Routing number (first two digits must be 01 to 12 or 21 to 32) .52

Account number.

REFUND 400000

010123456

8906077663

- 53 **TAX DUE.** Subtract line 49 from line 40. **Pay in full online at mass.gov/masstaxconnect.** .53

00

Or pay by mail. Make check payable to **Commonwealth of Massachusetts.** Write **Social Security number(s)** in memo section of check and **be sure to sign check.** Mail to: **Massachusetts DOR, PO Box 7003, Boston, MA 02204.**

Add to total in line 53, if applicable:

Interest

00

Penalty

00

M-2210 amount

00

☐ Exception. **Enclose** Form M-2210.

PRINT PAID PREPARER'S NAME

PAID PREPARER'S SSN or PTIN

PAID PREPARER'S PHONE

DATE

WEI CHEATEM

012346543

(661) 777-8889 04/15/2018

PAID PREPARER'S SIGNATURE

PAID PREPARER'S EIN

Wei Cheatem

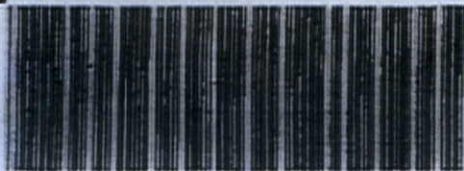
010 203 000

Fill in if self-employed ☒

May DOR discuss this return with the preparer? ☒ Yes ☐ No

I do not want my preparer to file my return electronically ☒

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).
FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.



Schedule INC

AREA RESERVED
FOR 2-D BARCODE

ROBBIE

ROBINSON

400083000

Form W-2 and 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPCUBE SS WITHHELD	F. SOURCE OF WITHHOLDING
99 9999988	650	14500	133		W2
99 9999377	350	7500		67	W2

TOTALS

1000

22000

133

67



FIRST NAME

M.I.

LAST NAME

SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400083000

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

2017

1	5.1% income from this return (from Form 1-NR/PY, line 12)	1	2200000
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 10 and line 18)	2	00
3	Adjusted 5.1% income from this return. Subtract line 2 from line 1. Not less than "0"	3	2200000
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	4	00
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0"	5	00
6	Long-term capital gain income. From Schedule D, line 19. Not less than "0"	6	00
7	Additional income/loss while a nonresident/part-year resident. See instructions	7	200000
8	Total income. Combine lines 3 through 7. Not less than "0"	8	2400000
9	Additional adjustments to income while a nonresident/part-year resident. See instructions	9	200000
10	Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than "0"	10	2200000
If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval on line 31, enter "0" on line 32 and continue completing Form 1-NR/PY. However, if there is an amount entered on line 29, Credit Recapture Amount and/or line 30, Additional Tax on Installment Sales, enter that amount on line 32 and complete lines 34 and 35. If you are single but do not qualify for No Tax Status and your total on line 10 is \$14,000 or less, go to line 13 to see if you qualify for the Limited Income Credit.			
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. If line 10 is less than or equal to line 11, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 31.	11	1640000
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. Enter the result here. If line 10 is less than or equal to line 12, you may qualify for the Limited Income Credit. Go to line 13	12	2870000
13	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 11	13	1640000
14	Income for Limited Income Credit. Subtract line 13 from line 10	14	560000
15	Tax before adjustments (from Form 1-NR/PY, line 32 less any Credit Recapture Amount entered in line 29 and/or Additional Tax on Installment Sales entered on line 30)	15	76600
16	Tax for Limited Income Credit. Multiply line 14 by 10% (.10)	16	56000
17	Limited Income Credit. Subtract line 16 from line 15 and enter the result here and in line 33 of Form 1-NR/PY. If line 15 is smaller than line 16, you are not eligible for this credit.	17	20600



Massachusetts Department of Revenue

Form M-8379

Nondebtor Spouse Claim and Allocation for Refund Due 2017

Important: Read the instructions below before completing this form to be sure you are eligible to file.

Tax year of expected refund:

Please print or type. Names and address must appear as they did on the joint return for the tax year in question.

Name	ROBBIE ROBINSON	Social Security number	4000 83000	Fill in if nondebtor spouse	<input checked="" type="radio"/>
Street address	7 SPRUCE ST				
City/Town	ATKINSON	State	NH	Zip	03811
Name of spouse (if filing joint return)	MISSY ROBINSON	Social Security number	400083100	Fill in if nondebtor spouse	<input type="radio"/>
Name of executor(s) (see instructions)					
Street address					
City/Town					

Allocation items		c. Joint (as filed) (add col. a and col. b)		
		a. Nondebtor spouse	b. Other spouse	
1 Total income (list all sources)	1	14500	7500	22000
2 Adjustments to income	2			
3 Deductions	3	133	67	200
4 Exemptions	4	4400	5100	9500
5 Credits against tax (do not include Limited Income Credit)	5			
6 Taxes withheld (include copies of all Forms W-2)	6	650	350	1000
7 Tax payments (amounts paid with return, estimated, etc.)	7			

☐ Fill in if the refund due is being requested in the nondebtor spouse's name only.

Are You Eligible to File this Form?

You may file this form if:

- you filed a joint Massachusetts tax return with an overpayment applied against the past due income tax debt of your spouse;
- you received income; and
- you made tax payments through withholding or estimated tax payments.

You may not file this form if:

- your joint refund has been or will be applied to past due tax owed jointly to the Commonwealth of Massachusetts;

- you, as an individual, filed jointly but made no tax payments for the tax year at issue; or

- you are liable for any past due tax payments to the Commonwealth of Massachusetts.

Enter the appropriate information from the tax return in question where requested. The Department of Revenue will calculate your nondebtor refund based on married filing separate status.

Tax refunds applied to satisfy unpaid debts to other state agencies must be appealed directly to that state agency. Overpayments applied to child support must be appealed to Child Support Enforcement.

Mail form to: Massachusetts Department of Revenue, PO Box 7010, Boston, MA 02204.

Declaration

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.

Signature of nondebtor spouse	Robbie Robinson	Date	4/15/2018
Signature of paid preparer	Wae Chetman	Date	4/15/2018
		Social Security number	012346593