2017

Massachusetts Department of Revenue

Form MA NRCR
Nonresident Composite Return

For calendar year 2017 or taxable period beginning **2017 and ending**

Name of pass-through entity ► | Federal Identification number ►

Address | City/Town | State | Zip

Name of filing agent | Name/address change since last year? ◯ Yes ◯ No | Is entity filing Schedule TDS? ◯ Yes ◯ No | Number of members included on return

Is this composite return being filed on behalf of one or more upper-tier entities?
◯ Yes ◯ No. If Yes, enter the total number of upper-tier entities represented:

This composite return is being filed by a:
◯ Partnership ◯ S corporation

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

Summary Information. The following lines represent summary amounts for all participants.

1	Rent, royalty, REMIC, partnership, S corporation, trust income/loss (from Schedule E Reconciliation, line 58)	**1**
2	Massachusetts state lottery winnings	**2**
3	Other income (from Schedule X, line 5)	**3**
4	Massachusetts bank interest (from Schedule B, line 5)	**4**
5a	Add lines 1 through 4	**5a**
5b	Enter amount from line 5a but not less than "0"	**5b**
6	Interest and dividend income (from Schedule B, line 38)	**6**
7	Total 5.1% taxable income. Add lines 5b and 6	**7**
8	Tax on 5.1% income. Multiply line 7 by 5.1%. **Note:** If choosing the optional 5.85% tax rate, fill in ◯ and see instructions	**8**
9	12% income (from Schedule B, line 39)	**9**
10	Tax on 12% income. Multiply line 9 by .12	**10**
11	Tax on long-term capital gains (from Schedule D, line 22)	**11**
12	Credit recapture amount (from Credit Recapture Schedule)	**12**
13	Additional tax on installment sales	**13**
14	Total income tax. Add lines 8 and 10 through 13	**14**
15	Overpayment from prior year applied to this year's estimated tax	**15**
16	Massachusetts estimated tax payments	**16**
17	Payments made with extension	**17**
18	Payment with original return (use only if amending a return)	**18**
19	Total payments. Add lines 15 through 18	**19**
20	Overpayment. If line 14 is smaller than line 19, subtract line 14 from line 19. If line 14 is larger than line 19, go to line 23	**20**
21	Amount of overpayment applied to next year's estimated tax	**21**
22	Refund. Subtract line 21 from line 20	**22**
23	Tax due. Subtract line 19 from line 14	**23**
24	Interest	**24**
25	Late file/payment penalty	**25**
26	M-2210 penalty ◯ Exception	**26**
27	Total balance due. Add lines 23 through 26	**27**

Statement of Adjustments. Explain adjustments to any items listed on the return above. Identify applicable line item and schedule.

I am the designated filing agent for the pass-through entity and am authorized to sign this return on behalf of the pass-through entity. If this is a tiered entity composite return, I have signed statements from the filing agents of each of the entities listed on this return indicating that they join in this composite return.

May DOR discuss this return with the preparer? ◯ Yes | Paid preparer's name | Preparer's SSN or PTIN

Paid preparer's phone | Paid preparer's EIN

Paid preparer's signature | Date | Self-employed? ◯ Yes ◯ No

This form must be filed electronically