

Test #1

CERTAIN PART-YEAR
RESIDENTS MUST ENCLOSE
SCHEDULE HCFILE YOUR RETURN ELECTRONICALLY
FOR A FASTER REFUND. GO TO
MASS.GOV/DOR FOR MORE
INFORMATION.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2016

FIRST NAME ROBBIE	M.I. R	LAST NAME ROBINSON	1. YOUR SOCIAL SECURITY NUMBER 400 083 000
SPOUSE'S FIRST NAME MISSY	M.I. R	LAST NAME ROBINSON	2. SPOUSE'S SOCIAL SECURITY NUMBER 400 083 100
ADDRESS PO BOX 7	CITY/TOWN/POST OFFICE/FOREIGN COUNTRY BOSTON	STATE MA	ZIP + 4 02133 0007
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) 7 SPRUCE ST	CITY/TOWN/POST OFFICE/FOREIGN COUNTRY ATKINSON	STATE OR FOREIGN COUNTRY NH	

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 You ☐ \$1 Spouse if filing jointly Total ☐ \$

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

If taxpayer(s) is deceased, fill in appropriate oval(s); see instructions. ☐ Primary ☐ Spouse

Under age 18; see instructions ☒ You ☐ Spouse

Select only one: ☒ Nonresident ☐ Filing as both a nonresident and part-year resident (see instructions) ☐ Fill in if name/address has changed since 2015

☐ Part-year resident ☐ Nonresident composite return (see inst.) ☐ Fill in if noncustodial parent

☐ Fill in if filing Schedule TDS (see instructions)

a Total federal income (from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7) **24000 00**

b Federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10) **23990 00**

1 FILING STATUS ☐ Single ☒ Married filing joint return (both must sign return)

(select one only) ☐ Married filing separate return (enter spouse's name and Social Security number in the appropriate spaces 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 **October 25, 2016** To **October 25, 2016**

3 Total days as Massachusetts resident + 365 = **3**

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** **8800 00**

b. Number of dependents. (Do not include yourself or your spouse.) Enter number **1** × \$1,000 = **1000 00**

c. Age 65 or over before 2017: ☐ You ☒ Spouse Enter number **1** × \$ 700 = **700 00**

d. Blindness: ☐ You ☐ Spouse Enter number **1** × \$2,200 = **2200 00**

e. 1. Medical/Dental **00** 2. Adoption **00** 1 + 2 = **00 00**

f. TOTAL EXEMPTIONS. Add lines 4a through 4e. Enter here and on line 22a. **9500 00**

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) **22000 00**

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 4/15/2017	Print paid preparer's name WEI CHEATEM	Preparer's SSN or PTIN 012 346 543
Spouse's signature (if filing jointly) Missy Robinson	Date 4/15/2017	Paid preparer's phone (661) 777 8889	Paid preparer's EIN 010 203 000
May DOR discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Paid preparer's signature Wei Cheatem	
I do not want my preparer to file my return electronically <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Date 4/15/2017 Fill in if self-employed	

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).

6	Taxable pensions and annuities (see instructions)	▶ 6	00
7	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <div style="border: 1px solid black; padding: 2px; display: inline-block;">00</div> <div style="margin: 0 10px;">- b. ▶</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">00</div> </div> <div style="text-align: right;">a - b = 7</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Massachusetts bank interest Exemption amount </div>		00
Exemption: if married filing jointly, subtract \$200 from line 7a; otherwise subtract \$100 and enter result (not less than "0"). <div style="text-align: right; color: red; font-size: small;">▼ If showing a loss, mark an X in box at left</div>			
8	Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule F)	▶ 8	00
9	If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions	▶ 9	00
10	a. Unemployment compensation. See instructions	▶ 10a	00
	b. Massachusetts state lottery winnings	▶ 10b	00
11	Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0")	▶ 11	00
12	TOTAL 5.1% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9)	12	220000
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: <input type="checkbox"/> working days <input type="checkbox"/> miles <input type="checkbox"/> sales <input type="checkbox"/> other: _____		
	a. Working days (or other basis) outside Massachusetts	13a	00
	b. Working days (or other basis) inside Massachusetts	13b	00
	c. Total working days. Add line 13a and line 13b	13c	00
	d. Nonworking days (holidays, weekends, etc.)	13d	00
	e. Massachusetts ratio. Divide line 13b by line 13c	▶ 13e	00
	f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2) . . .	13f	00
	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2.	13g	00
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	220000
	b. Interest income (smaller of line 7a or line 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, b and c	14d	220000
	e. Non-Massachusetts source income. Not less than "0." See instructions	▶ 14e	200000
	f. Total income. Add line 14d and line 14e. See instructions	14f	240000
	g. Deduction and exemption ratio. Divide line 14d by line 14f	14g	09167
DEDUCTIONS. Amounts entered in line(s) 15a and/or 15b must be related to Mass. income reported on this return.			
15	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000 . . . ▶ 15a		13300
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000 ▶ 15b		6700



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400083000

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) ▶ 16

17 Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2016, or disabled dependent(s) **(only if single, head of household or married filing joint return and not claiming line 16).**

Not more than two: a. $\times \$3,600 =$ _____ Nonresidents multiply result by line 14g;
part-year residents multiply result by line 2. $\triangleright 17$

18 Rental deduction. **Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.**

[illegible]

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? ☐ Yes ☐ No. If Yes, you do **not** qualify for this deduction.

19 Other deductions from Schedule Y, line 18 (**enclose** Schedule Y).....▶ 19

20 TOTAL DEDUCTIONS. Add lines 15 through 19. ▶ 20 20000

21 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than "0"** 21 2180000

22 Exemption amount (from line 4f) a. 950000 Nonresidents multiply line 22a by line 14g.
Part-year residents multiply line 22a by line 2 **22** 870900

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

24 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."**
(enclose Schedule B) **24**

25 TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24, 25

26 TAX ON 5.1% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .051. 766.00

Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions ▶ 26

27 **12% INCOME** from Schedule B, line 39. **Not less than "0"** (enclose Schedule B).

a. $\times 12 =$

28 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than "0." Enclose 0 0

Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ☐ 28
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ☐

29	Credit recapture amount (analyze Credit Recapture Schedule; see instructions)	29	00
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29 Credit recapture amount (enclose Credit Recapture Schedule, see instructions) **29**

30 Additional tax on installment sale (see instructions) ▶ 30

31 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 32. Complete Schedule

51 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 52. Complete Schedule NTS-I -NB/PY ▶

22	TOTAL INCOME TAX	4,444,000	00	76600
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32 TOTAL INCOME TAX. Add lines 26 through 30 32

CREDITS

22 Limited Income Credit. Complete and attach Schedule NTC L, NR/PY. 20600

33 Limited Income Credit. Complete and **enclose** Schedule NTS-E-NR/PY **33**

34 Income tax paid to another state or jurisdiction (part-year residents only; from Schedule OIC) 2 2

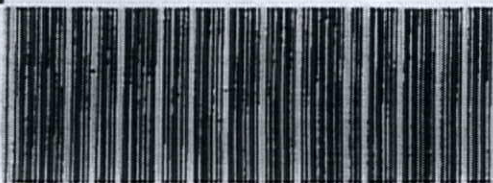
Not less than "0" ▶ 34

00

35 Other credits (from Credit Manager Schedule) ▶ 35

36 WISCONSIN JOURNAL OF MATHEMATICS [Vol. 56, No. 1, 2002] 56000

36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. **Not less than "0"** 36



Schedule INC XXXXXXXXXXXXXXX

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. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING
99 9999988	650	14500	133		W2
99 9999377	350	7500		67	W2

TOTALS

1000

22000

133

67

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400083000

Schedule NTS-L-NR/PY No Tax Status and Limited Income Credit**2016**

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)	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 2016

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 400083000	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)		
Designation		
Street address		
City/Town		
State		
Zip		

Allocation items

	a. Nondebtor spouse	b. Other spouse	c. Joint (as filed) (add col. a and col. b)
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 4/15/2017
Signature of paid preparer Wes Cheatum	Date 4/15/2017
	Social Security number 012346543