

Test #1

CERTAIN PART-YEAR RESIDENTS  
MUST ENCLOSE SCHEDULE HCFOR PRIVACY ACT NOTICE,  
SEE INSTRUCTIONS.**Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2015**

FIRST NAME <b>ROBBIE</b>	M.I. <b></b>	LAST NAME <b>ROBINSON</b>	1. YOUR SOCIAL SECURITY NUMBER <b>4 0 0 0 8 3 0 0 0</b>
SPOUSE'S FIRST NAME <b>MISSY</b>	M.I. <b></b>	LAST NAME <b>ROBINSON</b>	2. SPOUSE'S SOCIAL SECURITY NUMBER <b>4 0 0 0 8 3 1 0 0</b>
ADDRESS <b>PO BOX 7</b>		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY <b>BOSTON</b>	STATE ZIP + 4 <b>MA 02123 0007</b>
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) <b>7 SPRUCE ST</b>		CITY/TOWN/POST OFFICE/FOREIGN COUNTRY <b>ATKINSON</b>	STATE OR FOREIGN COUNTRY <b>NH</b>

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 2014

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

☐ Fill in if filing Schedule TDS (see instructions)

- 1 FILING STATUS** ▶ ☐ Single  
(select one only) ☒ Married filing joint return (both must sign return)  
☐ Married filing separate return (enter spouse's Social Security number in the appropriate space 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 ▶ **MMDDYYYY** To ▶ **MMDDYYYY**  
Total days as Massachusetts resident ..... **365** = ▶ **2**

- 3 TOTAL INCOME** from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. If married filing separately, see instructions. .... ▶ **3** **2400000**

- 4 EXEMPTIONS** (SUBJECT TO CHANGE)
- 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 ..... 4a **880000**
- b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ **1** × \$1,000 = 4b **100000**  
You must enclose Schedule DI.
- c. Age 65 or over before 2016: ☐ You ☒ Spouse Enter number ▶ **1** × \$ 700 = 4c **700000**
- d. Blindness: ☐ You ☐ Spouse Enter number ▶ **1** × \$2,200 = 4d **220000**
- e. 1. Medical/Dental ▶ **00** 2. Adoption ▶ **00** 1 + 2 = 4e **000000**  
From U.S. Schedule A, line 4 See instructions
- f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. Enter here and on line 22a. .... ▶ 4f **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) ..... ▶ 5 **2200000**
- 6** Taxable pensions and annuities (see instructions) ..... ▶ 6 **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 <b>Robbie Robinson</b>	Date <b>4/15/2016</b>	Print paid preparer's name <b>Wei Cheatem</b>	Preparer's SSN or PTIN <b>012 346 543</b>
Spouse's signature (if filing jointly) <b>Missy Robinson</b>	Date <b>4/15/2016</b>	Paid preparer's phone <b>(661) 777 8089</b>	Paid preparer's EIN <b>010 803 000</b>
May DOR discuss this return with the preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Date <b>4/15/2016</b> Fill in if self-employed	
I do not want my preparer to file my return electronically <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>Wei Cheatem</b>	

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



4 0 0 0 8 3 0 0 0

7 a.  **Massachusetts bank interest** - b.  **Exemption amount** ..... a - b = 7 

Exemption: if married filing jointly, subtract \$200 from line 7a; otherwise subtract \$100 and enter result (not less than "0").

▼ If showing a loss, mark an X in box at left

**8** Business/profession or farm income/loss (**enclose** Massachusetts Schedule C or U.S. Schedule F) ..... **8**

**9** If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ..... ▶ 9

**10** a. Unemployment compensation. **See instructions** ..... ▶ 10a

b. Massachusetts state lottery winnings ..... ► 10b

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

**12 TOTAL 5.15% 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: ☐ working days ☐ miles ☐ sales ☐ other: \_\_\_\_\_

a. Working days (or other basis) outside Massachusetts ..... 13a

[illegible]

c. Total working days. Add line 13a and line 13b. **DRAFT AG OF** 13c

d. Nonworking days (holidays, weekends, etc.) 13d

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

f. Total income being apportioned (you **cannot** apportion Mass. wages as shown on Form W-2) ... 13f

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2. 13g

**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 5.15% income (from line 12). **Not less than "0"** ..... 14a 22 000 00

b. Interest income (smaller of line 7a or line 7b)..... 14b

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

d. Total income this return. Add lines 14a, b and c ..... 14d 2200000

e. Non-Massachusetts source income. **Not less than "0."** See instructions. . . . . ▶ 14e

f. Total income. Add line 14d and line 14e. See instructions ..... 14f

g. Deduction and exemption ratio. Divide line 14d by line 14f ..... 14g 0.9467

**DEDUCTIONS.** Amounts entered in line(s) 15a and/or 15b must be related to Massachusetts 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.**  
(Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ..... ▶ 15a **13300**

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than \$2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) ..... ▶ 15b





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, 2015, 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.   $\times \$3,600 =$   part-year residents multiply result by line 2. . . . . **▶ 17**

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

Total Massachusetts rent paid in 2015: a.  $\frac{\text{Total Massachusetts rent paid in 2015}}{2} = \dots\dots\dots \div 2 = \dots\dots\dots \rightarrow 18$

Nonresidents, during 2015 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 5.15% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** ..... 21 21,800.00

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

**23 5.15% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."** 1309100  
 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 00

**25 TOTAL TAXABLE 5.15% INCOME.** Add lines 23 and 24.....25

**26 TAX ON 5.15% INCOME** (from tax table). If line 25 is more than \$24,000, multiply by .0515.  
**Note:** If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D,  
line 21 by .0585. See instructions; fill in oval ▶ ..... 26 76600

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

a.   $\times .12 = \dots\dots\dots 27$  

**28 TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). **Not less than "0."** Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS   **28**  **00**  
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) 

**29** Credit recapture amount (**enclose** Schedule H-2; see instructions).  
 ▶ ☐ BC ☐ EOA ☐ LIH ☐ HR ..... ▶ **29** 00

**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 NTS-L-NR/PY ▶ ☐

**32 TOTAL INCOME TAX.** Add lines 26 through 30 ..... 32 76600

## CREDITS

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

**34** Credits from Schedule Z, line 11 (enclose Schedule Z)..... ▶ 34

**35** Credits from Schedule Z, line 14 (part-year residents only; **enclose** Schedule Z)..... ▶ 35

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







FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

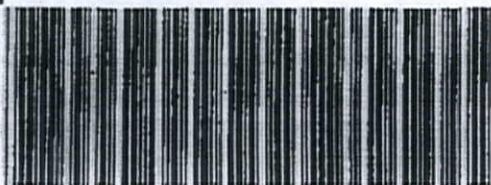
4 0 0 0 8 3 0 0 0

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

2015

1	5.15% 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 5.15% 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 ..... <input checked="" type="checkbox"/> 7	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 ..... <input type="checkbox"/> 9	9	200000
10	Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than "0" .....	10	2200000
<p><b>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 in line 31, enter "0" in line 32 and continue completing Form 1-NR/PY. However, if there is an amount entered in line 29, Credit Recapture Amount and/or line 30, Additional Tax on Installment Sales, enter that amount in line 32 and complete lines 34 and 35. If you are single but do not qualify for No Tax Status and your total in line 10 is \$14,000 or less, go to line 13 to see if you qualify for the Limited Income Credit.</b></p>			
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 in 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





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

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