DO NOT FILE THIS DRAFT FORM

Your return will not be processed and will delay your refund

Draft forms are provided as a courtesy and are subject to change before final forms are officially released. Do not file DRAFT forms.

You can submit comments about draft or final forms, instructions, or publications at dorforms@dor.state.ma.us. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until a subsequent revision.

Massachusetts tax forms are available at mass.gov/dor/forms.
### Massachusetts Department of Revenue

**Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return 2017**

**TAXPAYER'S FIRST NAME**

**M.I.**

**LAST NAME**

**TAXPAYER'S SOCIAL SECURITY NUMBER**

**SPOUSE'S FIRST NAME**

**M.I.**

**LAST NAME**

**SPOUSE'S SOCIAL SECURITY NUMBER**

**MAILING ADDRESS** (no. & street; apt/suite/postal box). If you have a foreign address, also complete line below.

**CITY/TOWN**

**STATE**

**ZIP**

**FOREIGN PROVINCE/STATE/COUNTY**

**FOREIGN COUNTRY (OR COUNTRY CODE)**

**FOREIGN POSTAL CODE**

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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 $

**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)

**Filing as both nonresident and part-year resident**

**Nonresident composite return**

- **Total federal income** (from U.S. Forms 1040, line 22; 1040A, line 15; 1040EZ, line 4; 104NR, line 23; or 104NR-EZ, line 7) ............................... **a**
- **Total federal adjusted gross income** (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4; 104NR, line 36; or 104NR-EZ, line 10) .......................................................... **b**

**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)

**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 **MM/DD/YYYY** to **MM/DD/YYYY**

**Total days as Massachusetts resident** .......................................................... **3**

**Total days as Massachusetts resident** .......................................................... **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**

**SPOUSE'S SIGNATURE**

**DATE**
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.

b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total

c. Age 65 or over before 2018

You Spouse

Total

× $1,000 = 4b

d. Blindness

You Spouse

Total

× $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.

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)

6 Taxable pensions and annuities. See instructions

7 a. Massachusetts bank interest

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

7 a – b (not less than “0”) = 7

8 a. Business/profession income/loss (see instr.)

b. Farming income/loss (see instr.)

a + b = 8

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

10 a – b = 9

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

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

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

TAXPAYER'S FIRST NAME M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER
### 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); and the exemptions in line 22a.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>a. Total 5.1% income (from line 12). Not less than &quot;0&quot;</td>
<td></td>
</tr>
<tr>
<td>b. Interest income. Smaller of line 7a or 7b</td>
<td></td>
</tr>
<tr>
<td>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 &quot;0&quot;</td>
<td></td>
</tr>
<tr>
<td>d. Total income this return. Add lines 14a through 14c</td>
<td></td>
</tr>
<tr>
<td>e. Non-Massachusetts source income. Not less than &quot;0.&quot; See instructions</td>
<td></td>
</tr>
<tr>
<td>f. Total income. Add lines 14d and line 14e. See instructions</td>
<td></td>
</tr>
<tr>
<td>g. Deduction and exemption ratio. Divide line 14d by line 14f</td>
<td></td>
</tr>
</tbody>
</table>

#### 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 |   |
| b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement |   |

16   |   |

17   |   |
| a. Not more than two $3,600 = b. Part-year residents multiply line 17b by line 3. Nonresidents multiply line 17b by line 14g |   |

18   |   |
| a. Total Massachusetts rent paid in 2017 |   |

19   |   |

20   |   |

21   |   |
| a. Total exemption amount (from line 4g) |   |

22   |   |
| a. Total exemption amount (from line 4g) |   |

23   |   |

24   |   |

25   |   |

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 |   |
27 **12% INCOME** (from Schedule B, line 39). Not less than “0.” Enclose Schedule B.
   a. \[ \frac{0}{0} \times 0.12 = 27 \]

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

29 Credit recapture amount. **Enclose Credit Recapture Schedule. See instructions** \[ \frac{29}{29} \]

30 Additional tax on installment sales. See instructions \[ \frac{30}{30} \]

31 If you qualify for **No Tax Status**, fill in oval \[ \frac{31}{31} \] and enter “0” on line 32. **Enclose Schedule NTS-L-NR/PY**

32 **TOTAL INCOME TAX.** Add lines 26 through 30 \[ \frac{32}{32} \]

**CREDITS**

33 **Limited Income Credit.** **Enclose Schedule NTS-L-NR/PY** \[ \frac{33}{33} \]

34 Income tax due to another state or jurisdiction (part-year residents only; from worksheet). **Enclose Schedule OJC** \[ \frac{34}{34} \]

35 Other credits (from Credit Manager Schedule) \[ \frac{35}{35} \]

36 **INCOME TAX AFTER CREDITS.** Subtract total of lines 33 through 35 from line 32. Not less than “0” \[ \frac{36}{36} \]

37 Voluntary fund contributions.
   a. **Endangered Wildlife Conservation** \[ \frac{37a}{37a} \]
   b. **Organ Transplant** \[ \frac{37b}{37b} \]
   c. **Massachusetts AIDS** \[ \frac{37c}{37c} \]
   d. **Massachusetts U.S. Olympic** \[ \frac{37d}{37d} \]
   e. **Massachusetts Military Family Relief** \[ \frac{37e}{37e} \]
   f. **Homeless Animal Prevention And Care** \[ \frac{37f}{37f} \]
   Total. Add lines 37a through 37f \[ \frac{37}{37} \]

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) \[ \frac{38}{38} \]

39 Health Care penalty for certain part-year residents. **Not less than “0”** (from worksheet). **Enclose Schedule HC.**
   a. **You** \[ \frac{39a}{39a} \]
   b. Spouse \[ \frac{39b}{39b} \]
   c. **Federal healthcare penalty** \[ \frac{39c}{39c} \]
   Total \[ \frac{39}{39} \]

40 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 36 through 39 \[ \frac{40}{40} \]
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. ..............................................

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. .................................................................

43 2017 Massachusetts estimated tax payments. Do not include line 42 amount .................................................................

44 Payments made with extension .................................................................

45 Payment with original return. Use only if amending a return .................................................................

46 Earned Income Credit. a. Number of qualifying children
   b. Amount from U.S. return × .23 = c.
   Part-year residents only multiply line 46c by line 3. Nonresidents do not qualify. See instructions ..............................................
   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 .................................................................

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

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

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

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. ..............................................

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

52 THIS IS YOUR REFUND. Subtract line 51 from line 50. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204. 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) .................................................................

53 TAX DUE. Subtract line 49 from line 40. Pay in full online at mass.gov/masstaxconnect. 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 Penalty M-2210 amount Exception. Enclose Form M-2210.