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

**FIRST NAME M.I. LAST NAME**

**SPOUSE'S FIRST NAME M.I. LAST NAME**

**ADDRESS**

**STATE ZIP + 4**

**ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT)**

**STATE OR FOREIGN COUNTRY**

**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**
- **Total**

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

- **Primary Spouse**

**Fill in if under age 18; see instructions**

- **You**
- **Spouse**

**Select only one:**

- Nonresident filing as nonresident and part-year resident (see instructions)
- Nonresident composite return (see inst.)

**Nonresident/Part-Year Resident**

**Dates as Massachusetts resident:**

From **To**

**Total days as Massachusetts resident**

- $365 = 3

**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.) Enter number $1,000 = 4b

c. Age 65 or over before 2017: Enter number $700 = 4c

d. Blindness: Enter number $2,200 = 4d

e. 1. Medical/Dental From U.S. Schedule A, line 4 See instructions

f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. 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.

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

**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 SOCIAL SECURITY NUMBER**

**SPOUSE'S SOCIAL SECURITY NUMBER**

**FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO MASS.GOV/DOR FOR MORE INFORMATION.**
### Taxable Pensions and Annuities (see instructions)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Exemption Amount

- a. Massachusetts bank interest
- b. Exemption amount

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

### Business/Profession or Farm Income/Loss

- Enclose Massachusetts Schedule C or U.S. Schedule F.

### Unemployment Compensation

- See instructions

### Massachusetts State Lottery Winnings

- See instructions

### Other Income

- See instructions

### Total 5.1% Income

Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td></td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13a</td>
<td>Working days outside Massachusetts</td>
<td></td>
</tr>
<tr>
<td>13b</td>
<td>Working days inside Massachusetts</td>
<td></td>
</tr>
<tr>
<td>13c</td>
<td>Total working days</td>
<td></td>
</tr>
<tr>
<td>13d</td>
<td>Nonworking days (holidays, weekends, etc.)</td>
<td></td>
</tr>
<tr>
<td>13e</td>
<td>Massachusetts ratio</td>
<td></td>
</tr>
<tr>
<td>13f</td>
<td>Total income being apportioned</td>
<td></td>
</tr>
<tr>
<td>13g</td>
<td>Massachusetts income</td>
<td></td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>14a</td>
<td>Total 5.1% income (from line 12) Not less than “0”</td>
</tr>
<tr>
<td>14b</td>
<td>Interest income (smaller of line 7a or line 7b)</td>
</tr>
<tr>
<td>14c</td>
<td>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.”)</td>
</tr>
<tr>
<td>14d</td>
<td>Total income this return</td>
</tr>
<tr>
<td>14e</td>
<td>Non-Massachusetts source income. Not less than “0.” See instructions</td>
</tr>
<tr>
<td>14f</td>
<td>Total income. Add line 14a and line 14e. See instructions</td>
</tr>
<tr>
<td>14g</td>
<td>Deduction and exemption ratio</td>
</tr>
</tbody>
</table>

### Deductions

Amounts entered in line(s) 15a and/or 15b must be related to Mass. income reported on this return.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>15a</td>
<td>Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than $2,000</td>
</tr>
<tr>
<td>15b</td>
<td>Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than $2,000</td>
</tr>
<tr>
<td>Line</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>16</td>
<td>Child under age 13, or disabled dependent/spouse care expenses</td>
</tr>
<tr>
<td>17</td>
<td>Number of dependent member(s) of household under age 12, or dependents age 65 or over</td>
</tr>
<tr>
<td>18</td>
<td>Rental deduction</td>
</tr>
<tr>
<td>19</td>
<td>Other deductions from Schedule Y</td>
</tr>
<tr>
<td>20</td>
<td>TOTAL DEDUCTIONS</td>
</tr>
<tr>
<td>21</td>
<td>5.1% INCOME AFTER DEDUCTIONS</td>
</tr>
<tr>
<td>22</td>
<td>Exemption amount</td>
</tr>
<tr>
<td>23</td>
<td>5.1% INCOME AFTER EXEMPTIONS</td>
</tr>
<tr>
<td>24</td>
<td>INTEREST AND DIVIDEND INCOME</td>
</tr>
<tr>
<td>25</td>
<td>TOTAL TAXABLE 5.1% INCOME</td>
</tr>
<tr>
<td>26</td>
<td>TAX ON 5.1% INCOME</td>
</tr>
<tr>
<td>27</td>
<td>12% INCOME</td>
</tr>
<tr>
<td>28</td>
<td>TAX ON LONG-TERM CAPITAL GAINS</td>
</tr>
<tr>
<td>29</td>
<td>Credit recapture amount</td>
</tr>
<tr>
<td>30</td>
<td>Additional tax on installment sale</td>
</tr>
<tr>
<td>31</td>
<td>If you qualify for No Tax Status</td>
</tr>
<tr>
<td>32</td>
<td>TOTAL INCOME TAX</td>
</tr>
</tbody>
</table>

**CREDITS**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>Limited Income Credit Complete and enclose Schedule NTS-L-NR/PY</td>
<td>(\text{enclose Schedule NTS-L-NR/PY})</td>
</tr>
<tr>
<td>34</td>
<td>Income tax paid to another state or jurisdiction (part-year residents only; from Schedule OJC)</td>
<td>(\text{Not less than “0”})</td>
</tr>
<tr>
<td>35</td>
<td>Other credits (from Credit Manager Schedule)</td>
<td>(\text{enclose Credit Manager Schedule})</td>
</tr>
<tr>
<td>36</td>
<td>INCOME TAX AFTER CREDITS</td>
<td>Subtract total of lines 33 through 35 from line 32</td>
</tr>
</tbody>
</table>
Voluntary fund contributions:

a. Endangered Wildlife Conservation   0 0
d. Massachusetts U.S. Olympic   0 0
b. Organ Transplant   0 0
e. Mass. Military Family Relief   0 0
c. Massachusetts AIDS   0 0
f. Homeless Animal Prevention And Care   0 0

Total. Add lines 37a through 37f.  0 0

Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).  0 0

Health Care penalty for certain part-year residents. Not less than “0” (from worksheet; be sure to enclose Schedule HC):

  a. You  0 0
  b. Spouse  0 0
  c. Federal healthcare penalty  0 0
  a + b – c = 39  0 0

INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36–39.  0 0

Massachusetts income tax withheld (enclose all Massachusetts Forms W-2, W-2G, PWH-WA, LOA and certain 1099s, if applicable).  0 0

2015 overpayment applied to your 2016 estimated tax (from 2015 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2015 refund)  0 0

2016 Massachusetts estimated tax payments (do not include amount in line 42)  0 0

Payments made with extension  0 0

Earned Income Credit: a. Number of qualifying children  0 0
  Amount from U.S. return  0 0
  × .23 =  

Senior Circuit Breaker Credit (part-year residents only; enclose Schedule CB)  0 0

Other refundable credits (from Credit Manager Schedule).  0 0

TOTAL. Add lines 41 through 47.  0 0

OVERPAYMENT. If line 40 is smaller than line 48, subtract line 40 from line 48. If line 40 is larger than line 48, go to line 52. If line 40 and line 48 are equal, enter “0” in line 51.  0 0

Amount of overpayment you want APPLIED to your 2017 ESTIMATED TAX  0 0

THIS IS YOUR REFUND. Subtract line 50 from line 49. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204  0 0

Direct Deposit of Refund. See instructions. Type of account (you must select one):  
  Checking  
  Savings

Routing number (first two digits must be 01–12 or 21–32)  0 0

Account number  0 0

TAX DUE. Subtract line 48 from line 40. Pay online at mass.gov/masstaxconnect, or use Form PV  0 0

Pay in full. Write Social Security number(s) on lower left corner of check and be sure to sign check. Make payable to Commonwealth of Massachusetts. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.

Add to total in line 52, if applicable:

Interest  0 0
Penalty  0 0
M-2210 amount  0 0

Exception. Enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).
**Schedule NTS-L-NR/PY  No Tax Status and Limited Income Credit**

1. 5.1% income from this return (from Form 1-NR/PY, line 12) ........................................... 1 0 0
2. Adjustments to income (enter the total of Schedule Y, lines 1 through 10) .......................... 2 0 0
3. Adjusted 5.1% income from this return. Subtract line 2 from line 1. Not less than “0” .......... 3 0 0
4. Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b) .............. 4 0 0
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 0 0
6. Long-term capital gain income. From Schedule D, line 19. Not less than “0” ......................... 6 0 0
7. Additional income/loss while a nonresident/part-year resident. See instructions .............. 7 0 0
8. Total income. Combine lines 3 through 7. Not less than “0” .............................................. 8 0 0
9. Additional adjustments to income while a nonresident/part-year resident. See instructions .... 9 0 0
10. Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than “0” .. 10 0 0

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 0 0
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 0 0
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 0 0
14. Income for Limited Income Credit. Subtract line 13 from line 10 ........................................ 14 0 0
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 0 0
16. Tax for Limited Income Credit. Multiply line 14 by 10% (.10) ........................................... 16 0 0
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 0 0
You must complete this schedule if you are claiming a dependent exemption(s) on Form 1, line 2b or Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1, lines 12, 13 or 41 or Form 1-NR/PY, lines 16, 17 or 45. Complete information below for each dependent. Do not include yourself or your spouse. If you are claiming more than 10 dependents, see instructions.

1. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

2. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

3. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

4. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

5. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

6. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

7. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

8. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

9. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?

10. FIRST NAME M.I. LAST NAME
RELATIONSHIP TO TAXPAYER
IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?