

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

FIRST NAME										M.I.		LAST NAME										1. YOUR SOCIAL SECURITY NUMBER									
SPOUSE'S FIRST NAME										M.I.		LAST NAME										2. SPOUSE'S SOCIAL SECURITY NUMBER									
ADDRESS										CITY/TOWN/POST OFFICE/FOREIGN COUNTRY										STATE		ZIP + 4									
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT)										CITY/TOWN/POST OFFICE/FOREIGN COUNTRY										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
 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 ☐ Fill in if **name/address has changed** since 2015
 ☐ Part-year resident ☐ part-year resident (see instructions) ☐ Fill in if noncustodial parent
 ☐ Nonresident composite return (see inst.) ☐ 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)	▶ a	<div style="display: flex; justify-content: space-between;"> 0 0 </div>
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)	▶ b	<div style="display: flex; justify-content: space-between;"> 0 0 </div>

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 To

3 Total days as Massachusetts resident $\div 365 = \blacktriangleright 3$

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 4a

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number $\times \$1,000 =$ 4b
You must enclose Schedule DI.

c. Age 65 or over before 2017: ☐ You ☐ Spouse Enter number $\times \$ 700 =$ 4c

d. Blindness: ☐ You ☐ Spouse Enter number $\times \$2,200 =$ 4d

e. 1. Medical/Dental \rightarrow From U.S. Schedule A, line 4 2. Adoption \rightarrow See instructions 1 + 2 = 4e

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

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**

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	Print paid preparer's name	Preparer's SSN or PTIN
	/ /		
Spouse's signature (if filing jointly)	Date	Paid preparer's phone ()	Paid preparer's EIN
	/ /		
May DOR discuss this return with the preparer?	<input type="radio"/> Yes	<input type="checkbox"/> Paid preparer's signature	Date <input type="radio"/> Fill in if self-employed
I do not want my preparer to file my return electronically	<input type="radio"/>		/ /



SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--	--

2016 FORM 1-NR/PY
PAGE 2

6	Taxable pensions and annuities (see instructions)	▶ 6	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
7	a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table> Massachusetts bank interest - b. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table> Exemption amount a - b = 7																			0	0																			0	0	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0
								0	0																																																					
								0	0																																																					
								0	0																																																					
Exemption: if married filing jointly, subtract \$200 from line 7a; otherwise subtract \$100 and enter result (not less than "0").																																																														
8	Business/profession or farm income/loss (enclose Massachusetts Schedule C or U.S. Schedule F)	▶ 8	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
9	If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions	▶ 9	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
10	a. Unemployment compensation. See instructions	▶ 10a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	b. Massachusetts state lottery winnings	▶ 10b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
11	Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 (enclose Schedule X; not less than "0")	▶ 11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
12	TOTAL 5.1% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9)	12	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
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="radio"/> working days <input type="radio"/> miles <input type="radio"/> sales <input type="radio"/> other: _____																																																													
	a. Working days (or other basis) outside Massachusetts	13a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	b. Working days (or other basis) inside Massachusetts	13b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	c. Total working days. Add line 13a and line 13b.	13c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	d. Nonworking days (holidays, weekends, etc.)	13d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	e. Massachusetts ratio. Divide line 13b by line 13c	▶ 13e	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																											
	f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2) . . .	13f	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2.	13g	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	b. Interest income (smaller of line 7a or line 7b)	14b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	d. Total income this return. Add lines 14a, b and c	14d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	e. Non-Massachusetts source income. Not less than "0." See instructions.	▶ 14e	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	f. Total income. Add line 14d and line 14e. See instructions	14f	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	g. Deduction and exemption ratio. Divide line 14d by line 14f	14g	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																											
15	DEDUCTIONS. Amounts entered in line(s) 15a and/or 15b must be related to Mass. income reported on this return.																																																													
	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000 . . .	▶ 15a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000 ▶	15b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>																			0	0																																							
								0	0																																																					



M.I. LAST NAME

SOCIAL SECURITY NUMBER

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. $\square \times \$3,600 = \underline{\hspace{2cm}}$ Nonresidents multiply result by line 14g,
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 2016: a. $\frac{\text{Total Massachusetts rent paid in 2016}}{2} = \dots\dots\dots \div 2 = \dots\dots\dots \times 18 \dots\dots\dots$

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

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

[illegible]

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."**
(unless Schedule B)

(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.

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 00

Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ☐ 28[illegible]

29 Credit recapture amount (**enclose** Credit Recapture Schedule; see instructions) ▶ 29

[illegible]

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 NEC-1, if needed.

[illegible]

32 TOTAL INCOME TAX. Add lines 26 through 30 32

CREDITS

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

88 Limited income credit. Complete and **enclose** Schedule NYS E-NYT 1 88

34 Income tax paid to another state or jurisdiction (part-year residents only; from Schedule OJC). 00

Not less than “0” ▶ 34

[illegible]

33 Other Credits (from Credit Manager Schedule) ▶ 35

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

SOCIAL SECURITY NUMBER

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

2016

[illegible]

Schedule DI Dependent Information. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**

2016

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?	
	<input checked="" type="radio"/> Yes	

2. FIRST NAME										M.I.		LAST NAME									
RELATIONSHIP TO TAXPAYER												IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?									
												<input checked="" type="radio"/> Yes									

3. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

4. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

5. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

6. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

7. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

8. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

9. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

10. FIRST NAME	M.I.	LAST NAME
RELATIONSHIP TO TAXPAYER	IS DEPENDENT A QUALIFYING CHILD FOR EARNED INCOME CREDIT?	
	<input checked="" type="radio"/> Yes	

1. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

2. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

3. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

4. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

5. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

6. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

7. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

8. SOCIAL SECURITY NUMBER

			-		-			
--	--	--	---	--	---	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

9. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

10. SOCIAL SECURITY NUMBER

--	--	--	--	--	--	--	--

DATE OF BIRTH

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---