



YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC. FILL OUT IN BLACK INK.

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO MASS.GOV/DOR FOR MORE INFORMATION.

Massachusetts Department of Revenue Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return

2018

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, CITY/TOWN, STATE, ZIP, FOREIGN PROVINCE/STATE/COUNTRY, FOREIGN COUNTRY (OR COUNTRY CODE), FOREIGN POSTAL CODE

Fill in if (see instructions): Original return, Amended return, Amended return due to federal change, State Election Campaign Fund, Fill in if veteran of U.S. armed services, Fill in appropriate oval(s) if taxpayer(s) is deceased, Fill in if under age 18, Fill in if name or address has changed since 2017, Fill in if noncustodial parent, Fill in if filing Schedule TDS

Fill in one only. See instructions: Nonresident, Part-year resident, Filing as both nonresident and part-year resident, Nonresident composite return, Total federal income, Total federal adjusted gross income

1 FILING STATUS. Fill in one only. Single, Married filing joint return, Married filing separate return, Head of household, 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, 3 Total days as Massachusetts resident

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

Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding.



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for Taxpayer's First Name, M.I., and Last Name

Grid for Taxpayer's Social Security Number

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 x \$1,000 = 4b
c. Age 65 or over before 2019 You Spouse Total x \$ 700 = 4c
d. Blindness You Spouse Total x \$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
Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.
7 a. Business/profession income/loss (see instr.) b. Farming income/loss (see instr.) a - b (not less than "0") = 7
8 a. b. 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
11 Other income 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.
g. 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

Input fields for Taxpayer's First Name, M.I., and Last Name.

Input fields for Taxpayer's Social Security Number.

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); and the exemptions in line 22a.

- a. Total 5.1% income (from line 12). Not less than "0"
b. Interest income. Smaller of line 7a or 7b
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"
d. Total income this return. Add lines 14a through 14c
e. Non-Massachusetts source income. Not less than "0." See instructions
f. Total income. Add lines 14d and line 14e. See instructions
g. Deduction and exemption ratio. Divide line 14d by line 14f.

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. Not more than \$2,000.
16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet).
17 Number of dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2018, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).
a. Not more than two x \$3,600 = b. Part-year residents multiply line 17b by line 3. Nonresidents multiply line 17b by line 14g
18 Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.
a. Total Massachusetts rent paid in 2018. Nonresidents, during 2018 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 19. Enclose Schedule Y
20 TOTAL DEDUCTIONS. Add lines 15 through 19
21 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"
22 a. Total exemption amount (from line 4g) Part-year residents multiply line 22a by line 3. Nonresidents multiply line 22a by line 14g
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.
24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than "0." Enclose Schedule B
25 TOTAL TAXABLE 5.1% INCOME. Add lines 23 and 24
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



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TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for taxpayer name and M.I.

Grid for taxpayer social security number

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

a. [0][0] x .12 = 27

Grid for line 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 [] .28
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions []

Grid for line 28

29 Credit recapture amount. Enclose Schedule CRS. See instructions .29

Grid for line 29

30 Additional tax on installment sales. See instructions .30

Grid for line 30

31 If you qualify for No Tax Status, fill in oval [] and enter "0" on line 32. Enclose Schedule NTS-L-NR/PY.

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

Grid for line 32

CREDITS

33 Limited Income Credit. Enclose Schedule NTS-L-NR/PY .33

Grid for line 33

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

Grid for line 34

35 Other credits (from Schedule CMS)35

Grid for line 35

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

Grid for line 36

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation37a

Grid for line 37a

b. Organ Transplant37b

Grid for line 37b

c. Massachusetts AIDS37c

Grid for line 37c

d. Massachusetts U.S. Olympic37d

Grid for line 37d

e. Massachusetts Military Family Relief37e

Grid for line 37e

f. Homeless Animal Prevention And Care37f

Grid for line 37f

Total. Add lines 37a through 37f37

Grid for line 37

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)38

Grid for line 38

39 Health Care penalty for certain part-year residents. Not less than "0" (from worksheet). Enclose Schedule HC.

a. You [0][0] b. Spouse [0][0] c. Federal healthcare penalty [0][0]

Total a + b - c = 39

Grid for line 39

40 AMENDED RETURN ONLY. Overpayment from original return. Not less than "0." See instructions40

Grid for line 40

41 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 4041

Grid for line 41



TAXPAYER'S FIRST NAME M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 2G, 1099, 3K-1, SK-1, PWH-WA or LOA) that show Massachusetts withholding.42

43 2017 overpayment applied to your 2018 estimated tax (from 2017 Form 1, line 47 or Form 1-NR/PY, line 51. Do not enter 2017 refund.43

44 2018 Massachusetts estimated tax payments. Do not include line 43 amount44

45 Payments made with extension45

46 AMENDED RETURN ONLY. Payments made with original return. Not less than "0." See instructions.46

47 EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return x .23 = c.

Part-year residents only multiply line 47c by line 3. Nonresidents do not qualify. See instructions 47 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

48 Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB48

49 Other refundable credits (from Schedule CMS)49

50 TOTAL. Add lines 42 through 4950

51 OVERPAYMENT. If line 41 is smaller than line 50, subtract line 41 from line 50. If line 41 is larger than line 50, go to line 54. If line 41 and line 50 are equal, enter "0" in line 5351

52 Amount of overpayment you want APPLIED to your 2019 ESTIMATED TAX.52

53 THIS IS YOUR REFUND. Subtract line 52 from line 51. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204.53

Direct deposit of refund. See instructions. Routing number (first two digits must be 01 to 12 or 21 to 32) Account number Type of account (select one): Checking Savings

54 TAX DUE. Subtract line 50 from line 41. Pay in full online at mass.gov/masstaxconnect54 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.

These amounts will affect your refund or tax due: Interest Penalty M-2210 amount Exception. Enclose Form M-2210.

PRINT PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S PHONE DATE PAID PREPARER'S SIGNATURE PAID PREPARER'S EIN

Fill in if self-employed DOR may discuss this return with the preparer I do not want my preparer to file my return electronically