



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

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/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 (this contribution will not change your tax or reduce your refund) \$1 Taxpayer \$1 Spouse Total \$

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle Taxpayer Spouse

Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions Taxpayer Spouse

Fill in if under age 18. See instructions Taxpayer Spouse

Fill in if name or address has changed since 2016

Fill in if noncustodial parent

Fill in if filing Schedule TDS. See instructions

Fill in one only. See instructions: Nonresident Part-year resident Filing as both nonresident and part-year resident Nonresident composite return

a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7) a

b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10) b

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 MMDDYYYY to MMDDYYYY

3 Total days as Massachusetts resident. + 365 = 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

Be sure to include state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding.)



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Input fields for taxpayer name and address

Input fields 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 2018 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) 4e
f. Adoption. See instructions 4f
g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a. 4g

Input fields for exemption amounts

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
6 Taxable pensions and annuities. See instructions 6
7 a. Massachusetts bank interest b. Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100. 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 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 5.1% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 12

Input fields for income amounts

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
b. Working days (or other basis) inside Massachusetts 13b
c. Total working days. Add lines 13a and 13b 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 Massachusetts wages as shown on Form W-2. 13f
g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above. 13g

Input fields for nonresident apportionment worksheet



TAXPAYER'S FIRST NAME

M.I. LAST NAME

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, 2017, 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 2017 + 2 = 18
Nonresidents, during 2017 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



TAXPAYER'S FIRST NAME M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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 41

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 42

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

44 Payments made with extension 44

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

46 Earned Income Credit. a. Number of qualifying children b. Amount from U.S. return x .23 = c.

Part-year residents only multiply line 46c by line 3. Nonresidents do not qualify. See instructions 46

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 47

48 Other refundable credits (from Credit Manager Schedule) 48

49 TOTAL. Add lines 41 through 48 49

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 50

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

52 THIS IS YOUR REFUND. Subtract line 51 from line 50. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 52

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)

Account number

53 TAX DUE. Subtract line 49 from line 40. Pay in full online at mass.gov/masstaxconnect 53

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.

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 May DOR discuss this return with the preparer? I do not want my preparer to file my return electronically