CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

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

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2015

FIRST NAME | M.I. | LAST NAME | 1. YOUR SOCIAL SECURITY NUMBER (ENTER SSN)

SPOUSE'S FIRST NAME | M.I. | LAST NAME | 2. SPOUSE'S SOCIAL SECURITY NUMBER (ENTER SSN)

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

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 ○ Part-year resident ○ Filing as **both** a nonresident and part-year resident (see instructions) ○ Nonresident composite return (see inst.)

► ○ Fill in if **name/address has changed** since 2014

► ○ Fill in if noncustodial parent

► ○ Fill in if filing Schedule TDS (see instructions)

1 FILING STATUS ► (select one only)
○ Single
○ Married filing joint return (both must sign return)
○ Married filing separate return (enter spouse's Social Security number in the appropriate space 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)

Total days as Massachusetts resident . . . . . ÷ 365 = ► 2

Whole-dollar method only

3 TOTAL INCOME from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. If married filing separately, see instructions. . . . . ► 3 00

▲ If showing a loss, mark an X in box at left

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 00

b. Number of dependents. (**Do not** include yourself or your spouse.) **You must enclose Schedule DI.** Enter number ► × $1,000 = 4b 00

c. Age 65 or over before 2016: ○ You ○ Spouse Enter number ► × $ 700 = 4c 00

d. Blindness: ○ You ○ Spouse Enter number ► × $2,200 = 4d 00

e. 1. Medical/Dental ► 00 (From U.S. Schedule A, line 4) 2. Adoption ► 00 (See instructions) 1 + 2 = 4e 00

f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. Enter here and on line 22a. . . . . ► 4f 00

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 00

6 Taxable pensions and annuities (see instructions) . . . . . ► 6 00

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? ► ○ Yes ► Paid preparer's signature | Date / / ○ Fill in if self-employed

I do not want my preparer to file my return electronically ► ○

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).

SOCIAL SECURITY NUMBER

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7 a. ► 0 0 (Massachusetts bank interest) – b. ► 0 0 (Exemption amount) . . . . . a – b = 7 0 0

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

▼ If showing a loss, mark an X in box at left

8 Business/profession or farm income/loss (**enclose** Massachusetts Schedule C or U.S. Schedule F) . . . . . ► 8 0 0

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, **see instructions** . . . . . ► 9 0 0

10 a. Unemployment compensation. **See instructions** . . . . . ► 10a 0 0

b. Massachusetts state lottery winnings . . . . . ► 10b 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 0 0

12 **TOTAL 5.15% INCOME.** Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 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: ○ working days ○ miles ○ sales ○ other: _____

a. Working days (or other basis) outside Massachusetts 13a 0 0

b. Working days (or other basis) inside Massachusetts 13b 0 0

c. Total working days. Add line 13a and line 13b 13c 0 0

d. Nonworking days (holidays, weekends, etc.) 13d 0 0

e. Massachusetts ratio. Divide line 13b by line 13c . . . . . ► 13e

f. Total income being apportioned (you **cannot** apportion Mass. wages as shown on Form W-2) . . . 13f 0 0

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2 . . . . . 13g 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 5.15% income (from line 12). **Not less than "0"** 14a 0 0

b. Interest income (smaller of line 7a or line 7b) 14b 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 0 0

d. Total income this return. Add lines 14a, b and c 14d 0 0

e. Non-Massachusetts source income. **Not less than "0."** See instructions . . . . . ► 14e 0 0

f. Total income. Add line 14d and line 14e. See instructions 14f 0 0

g. Deduction and exemption ratio. Divide line 14d by line 14f 14g

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

15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) . . . . . ► 15a 0 0

b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. **Not more than $2,000.** (Medicare premiums deducted from your Soc. Sec. or retirement payments are **not** deductible.) . . . . . ► 15b 0 0

FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) . . . . . ► 16 **0 0**

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, 2015, 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. ► ____ × $3,600 = _____ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2 . . . . . ► 17 **0 0**

18 Rental deduction. **Total rental deduction cannot exceed $3,000 ($1,500 if married filing separately). See instructions.**

Total Massachusetts rent paid in 2015: a. ► **0 0** ÷ 2 = ... ► 18 **0 0**

Nonresidents, during 2015 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 **0 0**

20 **TOTAL DEDUCTIONS.** Add lines 15 through 19 . . . . . ► 20 **0 0**

21 **5.15% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** 21 **0 0**

22 Exemption amount (from line 4f) . . . . a. **0 0** Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2 . . . . . ► 22 **0 0**

23 **5.15% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0."** If line 21 is less than line 22, see instructions 23 **0 0**

24 **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than "0."** (**enclose** Schedule B) . . . . . ► 24 **0 0**

25 **TOTAL TAXABLE 5.15% INCOME.** Add lines 23 and 24. . . . . 25 **0 0**

26 **TAX ON 5.15% INCOME** (from tax table)**.** If line 25 is more than $24,000, multiply by .0515. **Note:** If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 21 by .0585. See instructions; fill in oval ► ◯ 26 **0 0**

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

a. ► **0 0** × .12 = ... 27 **0 0**

28 **TAX ON LONG-TERM CAPITAL GAINS** (from Schedule D, line 22). **Not less than "0." Enclose** Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS ► ◯ ► 28 **0 0**
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ► ◯

29 Credit recapture amount (**enclose** Schedule H-2; see instructions). ► ◯ BC ◯ EOA ◯ LIH ◯ HR . . . . . ► 29 **0 0**

30 Additional tax on installment sale (see instructions) . . . . . ► 30 **0 0**

31 If you qualify for **No Tax Status**, fill in oval and enter "0" on line 32. Complete Schedule NTS-L-NR/PY ► ◯

32 **TOTAL INCOME TAX.** Add lines 26 through 30 . . . . . 32 **0 0**

CREDITS

33 Limited Income Credit. Complete and **enclose** Schedule NTS-L-NR/PY . . . . . ► 33 **0 0**

34 Credits from Schedule Z, line 11 (**enclose** Schedule Z). . . . . ► 34 **0 0**

35 Credits from Schedule Z, line 14 (part-year residents only; **enclose** Schedule Z). . . . . ► 35 **0 0**

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

37 Voluntary fund contributions:

a. Endangered Wildlife Conservation ► 37a 00

b. Organ Transplant . . . . . ► 37b 00

c. Massachusetts AIDS . . . . . ► 37c 00

d. Massachusetts U.S. Olympic . . . . . ► 37d 00

e. Mass. Military Family Relief . . . . . ► 37e 00

f. Homeless Animal Prevention And Care ► 37f 00

Total. Add lines 37a through 37f 37 00

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) . . . . . ► 38 00

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

a. ► 00 (You) + b. ► 00 (Spouse) – c. ► 00 (Federal healthcare penalty) . . . a + b – c = 39 00

40 **INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX** and **HC PENALTY.** Add lines 36–39 . . . . 40 00

41 Massachusetts income tax withheld (**enclose** all Massachusetts Forms W-2, W-2G, 2-G, PWH-WA, LOA and certain 1099s, if applicable) . . . . . ► 41 00

42 2014 overpayment applied to your 2015 estimated tax (from 2014 Form 1, line 45 or Form 1-NR/PY, line 50; do not enter 2014 refund) . . . . . ► 42 00

43 2015 Massachusetts estimated tax payments **(do not include amount in line 42)** . . . . . ► 43 00

44 Payments made with extension . . . . . ► 44 00

45 Earned Income Credit: a. Number of qualifying children ►

Amount from U.S. return ► 00 × .15 = _____ (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) . . . . . ► 45 00

46 Senior Circuit Breaker Credit (part-year residents only; **enclose** Schedule CB) . . . . . ► 46 00

47 Other refundable credits from Schedule RF, line 5 (**enclose** Schedule RF) . . . . . ► 47 00

48 **TOTAL.** Add lines 41 through 47 . . . . . 48 00

49 **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 . . . . . ► 49 00

50 Amount of overpayment you want **APPLIED to your 2016 ESTIMATED TAX** . . . . . ► 50 00

51 **THIS IS YOUR REFUND.** Subtract line 50 from line 49.
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204** . . . . . ► 51 REFUND 00

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) ► Account number

52 **TAX DUE.** Subtract line 48 from line 40. **Pay online at mass.gov/dor/payonline**, or use Form PV ► 52 00

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 ► 00 Penalty ► 00 M-2210 amount ► 00

► ◯ Exception. Enclose Form M-2210

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE).