



CERTAIN PART-YEAR RESIDENTS MUST ENCLOSE SCHEDULE HC

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2011

Form fields for personal information: FIRST NAME, M.I., LAST NAME, SPOUSE'S FIRST NAME, M.I., LAST NAME, 1. YOUR SOCIAL SECURITY NUMBER, 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.

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 2010
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 MM DD YYYY To MM DD YYYY
Total days as Massachusetts resident ... + 365 = 2

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
Whole-dollar method only
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
b. Number of dependents. (Do not include yourself or your spouse.) Enter number ... x \$1,000 = 4b
c. Age 65 or over before 2012: You Spouse Enter number ... x \$ 700 = 4c
d. Blindness: You Spouse Enter number ... x \$2,200 = 4d
e. 1. Medical/Dental ... 2. Adoption ... 1 + 2 = 4e
f. TOTAL EXEMPTIONS. Add lines 4a through 4e. Enter here and on line 22a. ... 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
6 Taxable pensions and annuities (see instructions) ... 6

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

SSN input boxes

Line 7: Massachusetts bank interest - Exemption amount. a - b = 7

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

Line 8: Business/profession or farm income/loss

Line 9: Rental, royalty, REMIC, partnership, S corporation, trust income/loss

Line 10a: Unemployment compensation

Line 10b: Massachusetts state lottery winnings

Line 11: Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5

Line 12: TOTAL 5.3% INCOME. Add lines 5 through 11.

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:

Line 13a: Working days (or other basis) outside Massachusetts

Line 13b: Working days (or other basis) inside Massachusetts

Line 13c: Total working days. Add line 13a and line 13b.

Line 13d: Nonworking days (holidays, weekends, etc.)

Line 13e: Massachusetts ratio. Divide line 13b by line 13c

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

Line 13g: Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2.

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.

Line 14a: Total 5.3% income (from line 12). Not less than "0"

Line 14b: Interest income (smaller of line 7a or line 7b)

Line 14c: 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.")

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

Line 14e: Non-Massachusetts source income. Not less than "0." See instructions.

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

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

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

Line 15a: Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000.

Line 15b: Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. Not more than \$2,000.



FIRST NAME \_\_\_\_\_ 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, 2011, 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

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

Total Massachusetts rent paid in 2011: a. ▶  ÷ 2 = ..... ▶ 18

Nonresidents, during 2011 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 16 (**enclose** Schedule Y) ..... ▶ 19

**20** **TOTAL DEDUCTIONS.** Add lines 15 through 19. .... ▶ 20

**21** **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** ..... 21

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

**23** **5.3% 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."** (**enclose** Schedule B) ..... ▶ 24

**25** **TOTAL TAXABLE 5.3% INCOME.** Add lines 23 and 24. .... 25

**26** **TAX ON 5.3% INCOME** (from tax table). If line 25 is more than \$24,000, multiply by .053. **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

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

a. ▶  × .12 = ..... 27

**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   
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

**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 NTS-L-NR/PY ▶

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

**CREDITS**

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

**34** Credits from Schedule Z, line 9 (**enclose** Schedule Z). .... ▶ 34

**35** Credits from Schedule Z, line 12 (part-year residents only; **enclose** Schedule Z). .... ▶ 35

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



