2003 CALENDAR YEAR TAX ISSUES FOR:

- RESEARCH ASSISTANT APPOINTMENTS,
 - TEACHING ASSISTANT APPOINTMENTS AND
 - GRADUATE FELLOWSHIP AWARD APPOINTMENTS
 HELD BY NONRESIDENT ALIEN STUDENTS

This guide is intended to illustrate MIT's tax treatment of the Research Assistant, Teaching Assistant and Graduate Fellowship Award appointments made to MIT students who are nonresident aliens.

Each of the appointments mentioned is comprised of a stipend and a tuition award. This discussion will focus on the taxability and reporting of both parts of each type of appointment as it relates to Federal income tax and Massachusetts income tax issues.

In addition, this guide is intended to provide information (NOT tax advice) that we think may be helpful to those students' general tax situation. This is not a comprehensive discussion of the items covered. If you feel your situation requires more information or clarification than is available in this document you will need to pursue your situation individually. This guide is a presentation of what we believe is information that will help students in understanding the tax situations relative to the appointments that they have held at MIT.

A nonresident alien files a federal tax return using either the Form 1040NR-EZ (provided you qualify to use it) or the Form 1040NR.

The Form 1040NR-EZ was designed to be an easier form to use and most students will be able to use it instead of the longer, and more involved, Form 1040NR. For that reason this MIT document, in many cases, makes references only to the Form 1040NR-EZ, certain lines on the Form 1040NR-EZ and its Instructions. It should be understood that if a student must use the longer Form 1040NR the references made to the Form 1040NR-EZ also apply to the Form 1040NR although the items may be found on the Form 1040NR, generally, with the same headings but with different line numbers or on different pages.

References are made in this document to the Forms W-2 and 1042-S which are the tax forms on which MIT is required to report information to both the student and the taxing authorities. There are examples at the end of this document illustrating the most common situations requiring the issuance of these tax forms.

Are You A "NONRESIDENT ALIEN" For Tax Purposes	?
를 가입하는 사람들은 사람들이 되었다면 하는 사람들이 보고 있다. 그는 사람들은 보고 있다.	
or Are You A "RESIDENT ALIEN" For Tax	Purposes?

A foreign student's tax filing status has no effect on their immigration status.

A student who is on an F1 or J1 student visa and who was present in the United States for five years or less at the end of calendar year 2003 will file a federal tax return as a nonresident alien (Form 1040NR-EZ for most students or Form 1040NR for unusual situations). Any part of a calendar year is considered a whole year for these purposes.

A student who was in the United States for more than five years on December 31, 2003 may have to file a federal tax return as a resident alien (which means as a US citizen). Any part of a calendar year is considered a whole year for these purposes.

To determine if you must file as a resident alien you need to complete what is know as the *Substantial Presence Test* which is a procedure established by the Internal Revenue Service to determine a foreign national's tax filing status when the F1 or J1 student has been in the United States more than five years.

The Substantial Presence Test is a procedure whereby the F1 or J1 student counts the number of days that he or she was present in the United States (for years beyond the first five years) for the current calendar year (2003), 1/3rd of the days present during the previous calendar year (2002), and 1/6th of the days present during the second previous calendar year (2001).

If the total number of days equals 183 or greater and the student was in the United States for at least thirty-one days in calendar year 2003, the student is required to file a federal tax return as a Resident Alien.

Reminder: The student does not have to count any days that he or she was present in the United States during the first five years under an F1 or J1 student visa for the purpose of the Substantial Presence Test. Because of this provision most students will file a federal tax return as a Nonresident Alien.

SUBSTANTIAL PRESENCE TEST SCHEDULE FOR STUDENTS THAT HAVE BEEN IN THE UNITED STATES FOR MORE THAN FIVE YEARS.

Number of days present in 2003:	in in the light of the later of	(do not count days if part of first five years)
Number of days present in 2002:	x 1/3 =	(do not count days if part of first five years)
Number of days present in 2001:	x 1/6 =	(do not count days if part of first five years)
Total days for Substantial Pre	esence Test:	if 183 or more you are considered a Resident Alien for tax purposes.

If the student is required to file a federal tax return as a Resident alien there are three forms to choose from:

Form 1040EZ (the short form), Form 1040A (the medium form), or Form 1040 (the long form)

Most student who are required to file a federal tax return as a Resident alien will qualify to use the Form 1040EZ (short form).

Who qualifies to file Form 1040EZ:

- you are single or are married filing a joint return
- you do not claim any dependents
- you do not claim a deduction for educational expenses, student loan interest, or the tuition and fees deduction
- vou do not claim an education credit
- your taxable income is less than \$50,000
- your income came only from only wages, salary, tips, and taxable scholarships or fellowships and your taxable interest was not over \$1,500.00

If a student does not qualify to use the Form 1040EZ he/she will probably qualify to use the 1040A. Only the more complicated tax returns are reported on the Form 1040.

EXAMPLES OF THE SUBSTANTIAL PRESENCE TEST:

A student entered the United States on an F1 student visa on August 21,1999 and has been attending school each year since. Because 1999 to 2003, inclusive, is within the five year "excluded" time limit the student does not have to count any days.

Number of days present in 2003: = 0 (days during 5th excluded year)

Number of days present in 2002: _____ x 1/3 = 0 (days during 4th excluded year)

Number of days present in 2001: ____ x 1/6 = 0 (days during 3rd excluded year)

Total days for Substantial Presence Test: = 0

Because the student's total days are less than 183 the student files a federal tax return as a Nonresident alien.

A student entered the United States on an F1 student visa on August 21, 1998 and has been attending school each year since. Because the five year time limit for this student was 1998 to 2002, inclusive, the student must count the number of days present in the US during 2003.

Number of days present in 2003: 280 (Jan. 1 - June 4) + (Aug. 29 – Dec. 31)

Number of days present in 2002: _____ x 1/3 = 0 (days during 5th excluded year)

Number of days present in 2001: _____ x 1/6 = 0 (days during 4th excluded year)

Total days for Substantial Presence Test: = 280

Because the student's total days exceeds the 183 day limit the student must filing a federal tax return as a Resident Alien.

The Form 1040NR-EZ is entitled:

"U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents"

The following is a reproduction from the Form 1040NR-EZ Instructions describing who may use this form. You must meet all nine of these conditions in order to use the Form 1040NR-EZ.

- 1. You do not claim any dependents.
- 2. You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's tax return).
- 3. Your only U.S. source income was from wages, salaries, tips, taxable refunds of state and local income taxes, and scholarship or fellowship grants.

Note: If you had taxable interest or dividend income, you cannot use this form.

MIT Comment: Interest that a student earns in his/her checking or savings account(s) at a bank or credit union or on a certificate of deposit is **not taxable** income, should NOT be reported on either the 1040NR-EZ or 1040NR federal tax returns, and does NOT disqualify a student from using the Form 1040NR-EZ.

MIT Comment: If the student is required to file a Massachusetts tax return the above mentioned interest

- a. <u>is taxable</u> if the student is required to file a Massachusetts **resident** tax return or
- b. <u>is not taxable</u> if the student is required to file a Massachusetts nonresident tax return because the student is not considered to be engaged in a Massachusetts trade or business. See "Massachusetts nonresident" discussion later.
- 4. Your taxable income (line #14 of Form 1040NR-EZ) is less than \$50,000.00.
- **5.** The only adjustments to income you can claim are the student loan interest deduction or the exclusion for scholarship and fellowship grants.
- 6. You do not claim any tax credits.
- 7. If you were married, you do not claim an exemption for your spouse.
- 8. The only itemized deduction you can claim is for state and local income taxes.
- 9. The only taxes you owe are (a) the tax from the Tax Table on pages 11 through 15, (b) the social security and Medicare tax on tip income not reported to your employer.

Note: Residents of *Canada, Mexico, Japan, South Korea* and *US nationals* may be able to claim exemptions for their dependents and, if married, their spouse. To do so, you must use Form 1040NR. Residents of these countries may claim their spouse as a dependent provided their spouse had no U.S. source income and was not the dependent of another taxpayer. In addition, residents of these countries may claim dependents on their tax return provided they meet the conditions for the same rules as a U.S. citizen (discussed in Publication 501). For residents of **Japan** and **South Korea** two additional requirements must be met for claiming dependents:

- 1. the spouse and all children claimed must live with the alien in the United States at some time during the tax year, and
- 2. the additional deduction amount for the exemptions must be prorated based on the ratio of the alien's U.S. source gross income effectively connected with a U.S. trade or business for the tax year to the alien's entire income from all sources during the tax year.

These requirements are discussed in IRS Publication 519, page 24, and include examples.

Note: Residents of *India* who were students may be able to claim an exemption for their spouse and dependents. To do so, you must use Form 1040NR. Residents of India who were students may claim an exemption for their spouse provided the spouse had no gross income during the year and is not the dependent of another taxpayer. In addition, residents of India who were students may claim dependents (children) on their tax return provided those dependents meet the same rules that apply to us citizens and *were not admitted to the United States on F2, J2 or M2 visas.* IRS Publication 519, page 24, describes these circumstances and the instructions on how to claim such exemptions on the Form 1040NR.

A copy of page 24 of IRS Publication 519 (for calendar year 2002; 2003 is not available) is attached to the document as Exhibit A.

Note: A special rule applies to students and business apprentices who are residents of *India* who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. You can claim the standard deduction provided you do not claim itemized deductions. The standard deduction amounts are as follows:

filing status: single = \$4,750.00 filing status: married filing joint return = \$9,500.00

Exhibit A (attached, page 24 of Publication 519) contains instructions on how to claim such a deduction. More information is contained in IRS Publication 519 on this situation.

Important: The Form 1040NR-EZ Instructions, under the heading "Who Must File" on page #2 of the instructions, appear as follows:

"File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2003. You must file even if

- none of your income came from a trade or business conducted in the United States,
- you have no income from U.S. sources, or
- your income is exempt from U.S. tax

Exception: If you were a nonresident alien student, teacher or trainee who was temporarily present in the United States under an "F", "J", "M", or "Q" visa, you must file Form 1040NR-EZ (or Form 1040NR) <u>only</u> if you have income (such as wages, salaries, tips, etc. or scholarship and fellowship grants) that is subject to tax under section 871."

MIT COMMENT: This means that a student who received any of the following must file a tax return:

- salary from a RA or TA appointment (whether or not covered by a tax treaty)
- stipend from a Graduate Fellowship (whether or not covered by a tax treaty)

NOTE: Only nonresident alien students or trainees who only had U.S. source income, as described above, are required to file a federal tax return. Spouses and children of nonresident alien students or trainees do not have to file tax returns provided they had no US source income during 2003.

FORM 8843

Every nonresident alien student who was present in the U.S. on a J, F, M or Q visa during 2003 who claims to be a nonresident alien for tax purposes under the substantial presence test must file a Form 8843 to record their exempt days of presence. This requirement does not apply to nonresident aliens who must file their tax return as a resident alien because they do not meet the substantial presence test. The Form 8843, as well as the nonresident federal tax return, should be mailed to the IRS Service Center, Philadelphia, PA 19255. You should attach the Form 8843 to your nonresident tax return (Form 1040NR or 1040NR-EZ) if you are required to file a tax return. A student who has to file as a resident alien does not have to complete the Form 8843.

The requirements for filing a Massachusetts tax return are different than the requirements for filing a federal tax return. Please see pages 10 through 13 for a discussion of the Massachusetts filing requirements. Even though you are a nonresident alien for federal tax purposes it is possible, *but very unlikely*, that you could be a *"resident"* for the purposes of filing a Massachusetts tax return.

F F IDENTIFICATION NUMBERS TO TO

SOCIAL SECURITY NUMBER

or

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

Each student filing a federal tax return must have either a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). This number must be entered on your tax return. If you are claiming an exemption for your spouse or for dependent children each of those individuals must have one of those numbers in order to be claimed as either a spouse or dependent. If your spouse or dependent does not have a Social Security Number and is not eligible to get one they must get an ITIN by filing the Form W-7 with the IRS. It usually takes about thirty days for an ITIN to be issued. An incorrect or missing identification number may increase your payment or, if you are seeking a refund of taxes, may reduce your refund. If you do not have the required identification number(s) by the filing due date (April 15, 2003) you may request an automatic extension for filing your return by completing the Form 4868 and sending it to the IRS Philadelphia Service Center. If you file for an extension and you owe income tax you must send the payment with the extension.

If you file your tax return without the required identification number(s) and without requesting an extension and your refund is reduced (if you are entitled to one) you may file an amended tax return (Form 1040X) when you do receive the identification number(s) to receive the tax that was denied.

If you are required to file a Massachusetts tax return and you are claiming exemptions for your spouse or dependents and you reported an ITIN number (instead of a Social Security number) on your federal tax return you will need to use the federal ITIN number on your Massachusetts tax return also.

The following page contains an outline of the material that is covered in this presentation. You may find it helpful in referencing your particular situation.

NONRESIDENT ALIEN GRADUATE STUDENT TAX OUTLINE

I.	RESEARCH ASSISTANTS AND TEACHING ASSISTANTS	
	A. Type Of Stipend = Salary B. Tax Withholding On Salaries C. Tax Reporting Of RA And TA Salaries By MIT	9 9 9
	1. Taxable Salaries = NOT Covered By A Tax Treaty 2. Exempt Salaries = Covered By A Tax Treaty 3. Partial Treaty Coverage	9
	D. Tuition Awards	9
II.	GRADUATE FELLOWSHIP AWARDS	
	A. Type Of Stipend = Fellowship B. Tax Withholding On Stipends C. Tax Reporting Of Fellowship Stipends By MIT D. Tuition Awards	10 10
III .	. TAX REPORTING BY THE STUDENT	
	A. Who Must File A 2003 Tax Return	11
	Federal Tax Return Form 1040NR-EZ Massachusetts Tax Return	
	a. General Information b. Massachusetts Resident Tax Return c. Massachusetts Nonresident Tax Return	12
	i. RA And TA Salaries Not Covered By A Tax Treaty ii. RA And TA Salaries Covered By A Tax Treaty iii. Graduate Fellowship Stipends iv. Tuition Awards	14 14
	B. How To Report On Your Tax Returns	15
	1. Federal Tax Return	15
	a. RA And TA Salaries	15
	 i. Taxable Salaries = NOT Covered By A Tax Treaty ii. Exempt Salaries = Covered By A Tax Treaty 	15 15
	b. Fellowship Stipends	15
	 i. Taxable Stipends = NOT Covered By A Tax Treaty ii. Exempt Stipends = Covered By A Tax Treaty 	15 16
Ŋ.	c. Tuition Awards for RA, TA And GF Appointments	
	2. Massachusetts Tax Return	. 16
	a. Massachusetts Resident Tax Return b. Massachusetts Nonresident Tax Return	16 . 17
	 i. Taxable RA And TA Salaries = NOT Covered By Tax Treaty ii. Exempt RA And TA Salaries = Covered By Tax Treaty iii. Graduate Fellowship Stipends iv. RA, TA, And GF Tuition Awards 	. 17 . 17

SECTION I: RESEARCH ASSISTANTS AND TEACHING ASSISTANTS

- A. Type of Stipend = Salary: For tax purposes, the appointments of Research Assistant and Teaching Assistant are treated the same. The stipend portion of each is considered salary income, for both Federal and Massachusetts purposes, because it represents payment for services required of, and rendered by, the student. More specifically, this income is referred to as "earned income" as a result of the services rendered and as opposed to the Graduate Fellowship Award stipend that is not compensation for services.
- B. Tax Withholding On Salaries: Research Assistant and Teaching Assistant salary payments are subject to both federal and Massachusetts income tax withholding. Any RA and TA salary payments covered by a student's Tax Treaty claim, which is made by filing Form 8233 with the Payroll Office, are exempt from withholding of Federal and Massachusetts income taxes. RA and TA salaries are exempt from the Social Security and Medicare taxes under the regulation that specifically exempts salaries from these taxes for students who are "enrolled and regularly attending classes". Even if this provision did not exist a nonresident alien student present in the United States under either an F1, J1, Q1 or M1 visa would, in most situations, still be exempt from the F.I.C.A. taxes. Spouses of F1, J1 or M1 visa holders who are present in the United States under F2, J2 or M2 visas are NOT exempt from the FICA taxes.
- C. Tax Reporting Of Research Assistant and Teaching Assistant Salaries By MIT:
 - 1. Taxable Salaries = NOT Covered By A Tax Treaty: RA and TA salary payments that are NOT covered by a tax treaty and the withheld income taxes are reported to the Internal Revenue Service and to the Massachusetts Department of Revenue on the Form W-2 at year-end. A copy of the Form W-2 is also mailed to the student.
 - 2. Exempt Salaries = Covered By A Tax Treaty: RA and TA salaries that ARE covered by a tax treaty are reported to the Internal Revenue Service on the Form 1042-S at year-end. A copy of the Form 1042-S is also mailed to the student. Salaries covered by a tax treaty are NOT reported by MIT to the Massachusetts Department of Revenue.
 - 3. Partial Treaty Coverage: Often times a student's salary is covered by a tax treaty but only up to a limit established by that treaty. Beyond that limit the student's salary is taxed and reported as regular taxable salary. In these instances the student will receive both a Form 1042-S for the salary exempt from withholding by the tax treaty and a Form W-2 for the salary that exceeded the treaty limit and was subject to regular income tax withholding.
- D. Tuition Awards: The tuition award portion of both the Research Assistant and the Teaching Assistant appointments is a TAX FREE scholarship and, therefore, NOT income to the student for either federal or Massachusetts purposes. The classification of the tuition award as "not income" is governed by the rule that states if the salary paid to a student represents reasonable compensation for the services rendered by the student the tuition award is considered tax-free.

The tax-free tuition award is not reported by MIT to either the federal or Massachusetts taxing authorities and the student does NOT have to report this tuition award on either the federal or Massachusetts tax returns.

SECTION II:

GRADUATE FELLOWSHIP AWARD

Definition: A fellowship, as defined in IRS Publication 520, is generally an amount paid for the benefit of an individual to aid in the pursuit of study or research.

Regulation: Amounts are tax free if used for tuition and fees required for enrollment or for fees, books, supplies, and equipment required for courses of instruction. (For that reason, the tuition award part, in and of itself, of the fellowship is, by definition, NOT income.) Amounts used for other expenses such as room, board, and travel are taxable.

A. Type of Stipend: The stipend part of the fellowship is considered taxable income. Even though it is income to the student it is not a salary or a wage because no services are required of the student in order to receive the stipend. The stipend represents support of the student as opposed to compensation for services rendered. However, any amount of the stipend that the student uses for required tuition, fees, books, supplies, or equipment reduces the taxable amount of the stipend. (See item "c" on page # 12 regarding the taxability of fellowship stipends for Massachusetts nonresidents.)

B. Tax Withholding On Stipends:

Federal Income Tax: is withheld at the rate of 14% after reducing the payment by the value of the student's personal exemption. If the student claims tax treaty coverage, by filing Form W-8BEN with MIT no federal income tax is withheld.

Massachusetts Income Tax: No Massachusetts income tax is withheld on fellowship stipends (either with or without tax treaty coverage).

- C. Tax Reporting Of Fellowship Stipends By MIT: All fellowship stipend payments made to nonresident aliens, including those covered by a student's tax treaty claim, are reported to the Internal Revenue Service on Form 1042-S at year-end. If any federal income tax was withheld it will be reported on the same form. A copy of the Form 1042-S is also mailed to the student. Fellowship payments are NOT reported to the Massachusetts Department of Revenue (DOR). In addition to the fact that fellowship payments are not reported to the Massachusetts DOR, MIT believes that such payments are NOT taxable to Massachusetts for students who are not Massachusetts residents. (See item "c" on page #12 regarding the taxability of fellowship payments to Massachusetts nonresidents.)
- D. Tuition Awards: The tuition award portion of the GFA is a TAX FREE scholarship and, therefore, NOT income to the student for either federal or Massachusetts purposes.

The tax-free tuition award is not reported by MIT to either the federal or Massachusetts taxing authorities and the student does NOT have to report this tuition award on either the federal or Massachusetts tax returns.

TAX REPORTING BY THE STUDENT

A. Who Must File A 2003 Tax Return:

1. Federal Tax Return Form 1040NR-EZ: All nonresident alien students who received stipend payments or Tuition Awards from Research Assistant, Teaching Assistant or Graduate Fellowship appointments must file a federal nonresident tax return Form 1040NR-EZ or Form 1040NR regardless of the amount of your income and regardless of the fact that your Tuition Award is tax free and that you may have claimed tax treaty coverage and your RA, TA or GF stipend was exempt from withholding. (See page 2 to determine if you must file a Form 1040NR instead of a Form 1040NR-EZ)

2. Massachusetts Tax Return:

a. General Information: Whether or not a student is required to file a Massachusetts tax return depends on the taxpayer's level of income, which is discussed later. A taxpayer who receives income exceeding the prescribed levels must file either a Massachusetts Resident tax return or a Massachusetts Nonresident tax return. In order to determine the proper tax return to file the student must first determine whether he/she was a Massachusetts resident.

The fact that you are a nonresident alien for federal tax purposes does not necessarily mean that you are a nonresident for Massachusetts tax purposes.

There may be advantages for a student who files as a nonresident. That is why determining your filing status is important. *Each student must make his/her own decision as to their proper filing status.*

A student was a Massachusetts resident if he/she was either domiciled in Massachusetts during calendar year 2003 or was maintaining a permanent place of abode in Massachusetts and was present in Massachusetts for more than 183 days during calendar year 2003.

The following reproduction was taken from the Massachusetts Nonresident Tax Return instructions and describes the criteria for determining residency based on domicile. You will notice that this definition is very subjective and that *intent* plays an important part in making your decision. Most students who consider their home to be in other states or countries do not meet this definition and would not be considered as being domiciled in Massachusetts.

HOW DO I DETERMINE MY LEGAL RESIDENCE (DOMICILE)
FOR MASSACHUSETTS TAX PURPOSES ?

Your legal residence is determined by all the facts and circumstances In your case. If you have two or more residences, your legal residence is the one you regard as your true home Or principal residence. You cannot choose to make your home in one place for the general purposes of life and in another for tax purposes. Your legal residence is usually the place where you maintain your most important family, social, economic, political and religious ties. A change of legal residence will not be accomplished by a temporary or protracted absence from a place; you must not intend to return.

The following reproduction was also taken from the Massachusetts Nonresident Tax Return instructions regarding "permanent place of abode".

NOTE: A person is also considered a resident if they maintain a permanent place of abode in Massachusetts and spent more than 183 days, in the aggregate, in the state. See Technical Information Release (TIR) 95-7 for a further explanation

Therefore, even though a student does not meet the "domicile" test, a student will be considered a Massachusetts resident if the student "maintains a permanent place of abode" in Massachusetts and was present in Massachusetts for more than 183 days during calendar year 2003.

Massachusetts amended, during 1995, the definition of "resident" to go beyond the domicile rule and issued a Technical Information Release (TIR 95-7) which attempts to define "maintains a permanent place of abode". In doing so, the Massachusetts Department of Revenue has made it clear that a dormitory, among other places, generally is excluded from the definition of permanent place of abode. Therefore, students who do not meet the definition of "domicile" but who live in a dormitory appear to meet the definition of Massachusetts nonresident and should file a tax return as such regardless of the number of days present in Massachusetts. Students who do not live in a dormitory (and the TIR 95-7 does not contain a definition of what constitutes a dormitory) must make their decision based on their individual situations.

A copy of the Technical Information Release is attached to the end of this document. We urge each student, who does not live in a dormitory to read this carefully in making his/her decision as to his or her proper filing status.

The following is a guideline in describing Resident and Nonresident tax returns:

b. Massachusetts Resident Tax Return: A taxpayer files a Resident tax return if his/her legal residence (domicile) is in Massachusetts or if he/she moved to Massachusetts any time during the year and established a legal residence (domicile) or if he/she meets the definition of having maintained a permanent place of abode in Massachusetts and was present in Massachusetts for more than 183 days during calendar year 2003.

If you were a legal resident of Massachusetts for the entire year and your total income (which **does not include** RA and TA salaries covered by a tax treaty and Fellowship stipends covered by a tax treaty) does not exceed \$8,000 you do not need to file a tax return. If, however, your total income was less than \$8,000, if single, (or less than \$14,200 plus \$1,000 for each dependent if married filing jointly), and you had Massachusetts income tax withheld from your salary or wages you are entitled to a refund of those taxes and you will need to file a tax return in order to receive that refund. *There is no automatic refund for taxpayers in this situation*.

Income for Massachusetts Residents includes Research Assistant and Teaching Assistant salaries (which are not covered by a tax treaty) and Fellowship stipends (which are not covered by a tax treaty) **and all other income**.

"No Tax Status (NTS)": If you must file a tax return but your Massachusetts *Adjusted Gross Income (AGI)* is less than certain limits (\$8,000 if single, \$14,200 plus \$1,000 for each dependent if married filing jointly) you may not have any Massachusetts income tax liability.

Important: Your AGI amount will always be equal to or greater than your taxable income. To determine your Massachusetts Adjusted Gross income and to determine if you qualify for No Tax Status see page 13 of the Massachusetts Resident Income Tax Form 1 Instructions booklet.

Reminder: Any RA and TA salary and Fellowship stipend amounts which were covered by a tax treaty are NOT included in determining your Adjusted Gross Income.

"Limited Income Credit (LIC)": If you do not qualify for "No Tax Status" you may qualify for the Limited Income Credit if your *Adjusted Gross Income (AGI)* is greater than the NTS limits but equal to or less than the LIC limits. If you are single and your *AGI* is \$14,000 or less you qualify for the LIC. If you are married filing a joint return and your *AGI* does not exceed \$24,850.00 plus \$1,750 for each dependent you *may* qualify for the LIC. See page 13 of the instructions.

The Limited Income Credit, if you qualify, reduces your tax liability directly. This is an alternative tax calculation for people whose income is close to the No Tax Status threshold and can result in a significant tax reduction.

c. Massachusetts Nonresident Tax Return: A student files a Massachusetts Nonresident tax return if his/her legal residence (domicile) during the year was in another state or country and he/she either did not meet the definition of having maintained a permanent place of abode in Massachusetts or was not present in Massachusetts for more than 183 days during the calendar year 2003 and who received Massachusetts source income.

Massachusetts source income for Nonresidents includes Research Assistant and Teaching Assistant salaries **but does NOT include Fellowship stipends**. The treatment of fellowship stipends for Massachusetts nonresidents differs from the treatment of fellowship stipends for Massachusetts residents. This difference is due to a law that states that nonresidents must only report income that is derived from or effectively connected with a trade or business conducted within Massachusetts. MIT believes that fellowships do not meet this definition, and therefore, are not reportable or taxable to Massachusetts for nonresidents. These payments may, however, be taxable to whatever other state the student is a resident of. A copy of the Massachusetts "**DOR Directive 95-9**" is attached in support of this position.

Important: Fellowship stipends, for nonresidents, are NOT taxable income to Massachusetts for the reason that the stipend is not income derived from or effectively connected with a trade or business carried on in Massachusetts. Also, the Massachusetts Nonresident Income Tax

(F)

Form 1-NR/PY instructions do NOT specifically identify either taxable scholarship or taxable fellowship under the examples of income that a nonresident should include on his/her tax return; whereas, the Massachusetts Resident instructions do specifically identify, as gross income, "taxable portion of scholarships and fellowships;..." as do the instructions for part year residents.

i. RA and TA Salaries Not Covered By A Tax Treaty: are considered Massachusetts source income, are reported by MIT to the Massachusetts Department of Revenue, appear on the student's Form W-2 at year-end and must be reported by the student on his/her Massachusetts Nonresident tax return.

"No Tax Status (NTS)": If your Massachusetts *Adjusted Gross Income (AGI)* is equal to or less than certain limits (\$8,000 if single, \$14,200 plus \$1,000 for each dependent if married filing jointly) you qualify for "No Tax Status" and are not required to pay any Massachusetts income taxes.

Important: Your AGI amount will always be equal to or greater than your taxable income. Your AGI amount is determined on your total income, not just your Massachusetts source income. To determine your Adjusted Gross Income and to determine if you qualify for No Tax Status you will need to complete the "NTS-L-NR/PY" schedule which is located on the back of page 3 of the Nonresident Tax Return (Form 1- NR/PY).

Reminder: Any RA and TA salaries and Fellowship stipend amounts that were covered by a tax treaty are NOT included in determining your Adjusted Gross Income.

"Limited Income Credit (LIC)": If you do not qualify for "No Tax Status" you may qualify for the Limited Income Credit if your *Adjusted Gross Income (AGI)* is greater than the NTS limits but equal to or less than the LIC limits (\$14,000, if single, \$24,850 plus \$1,750 for each dependent, if married filing jointly). The Limited Income Credit, if you qualify, reduces your tax liability directly. This is an alternative tax calculation for people whose income is close to the No Tax Status threshold and can result in a significant tax reduction.

Important: To determine your Massachusetts Adjusted Gross Income and to determine if you qualify for the LIC you will need to complete Schedule NTS-L-NR/PY which is located on the back of page 3 of the Nonresident Tax Return (Form 1- NR/PY).

ii. RA and TA Salaries Covered By A Tax Treaty: If, however, the student's RA or TA salary, or a part of the salary, was covered by a tax treaty the amount of salary covered by the tax treaty is NOT considered Massachusetts source income (even though MIT is required to report this income on a Form 1042-S to the Internal Revenue Service), it is NOT reported by MIT to the Massachusetts DOR, it does NOT appear on the student's Form W-2 at year end and it should NOT be reported by the student on his/her Massachusetts tax return.

iii. Graduate Fellowship Stipends: MIT believes that fellowship stipends made to individuals who are NOT residents of Massachusetts are NOT Massachusetts source income (whether or not covered by a tax treaty) and should NOT be reported on the student's Massachusetts Nonresident tax return. The treatment for fellowship stipends for Massachusetts nonresidents differs from the treatment of fellowship stipends for Massachusetts residents. This difference is due to a law that states that nonresidents must only report income that is effectively connected with a trade or business conducted within Massachusetts. Fellowships do not meet this definition, and therefore, are not reportable to Massachusetts for nonresidents.

Also, the Massachusetts Nonresident Income Tax Form 1-NR/PY Instructions do NOT specifically identify either scholarships or fellowships under the examples of income that a nonresident should include on his/her tax return. Whereas, the Massachusetts Resident Form 1 Instructions do specifically identify, as gross income, "taxable portion of scholarships and fellowships...".

iv. Tuition Awards: for RA, TA or Graduate Fellow appointments are NOT income to Massachusetts, are NOT reported by MIT to the Massachusetts DOR and should NOT be reported by the student on any Massachusetts tax return.

B. How To Report On Your Tax Returns:

1. Federal Tax Return: In addition to what follows, every person who files a Form 1040NR-EZ must complete page 2 of the Form 1040NR-EZ (or page 5 if filing Form 1040NR). All of the questions on this page must be answered; even if one or more of the questions do not apply to you. If a question does not apply to you, you are required to answer "N/A" as not applicable.

a. RA and TA Salaries:

- i. Taxable Salaries = NOT Covered By A Tax Treaty: This amount will appear on your Form W-2 in Box 1 "Wages, tips, other compensation". It should be reported on Line 3 of Form 1040NR-EZ (Line 8 of Form 1040NR), "Wages, salaries, tips, etc." Any federal income tax withheld will appear on your Form W-2 in Box 2, "Federal income tax withheld". It should be reported on line 18 of Form 1040NR-EZ (Line 57 of Form 1040NR). Be sure to attach Copy B of your Form W-2 to your tax return.
- ii. Exempt Salaries = Covered By A Tax Treaty: This amount will appear on your Form 1042-S in Box 2 "Gross income", with an "Income code" of "19" identifying the amount as a salary, and with an exemption code of "4" indicating tax free salary due to a tax treaty. Also, the heading "Salary Covered By Tax Treaty" will appear on the form.

Because you are claiming tax treaty coverage for this salary you should NOT report this amount on the "Salary" line 3. Instead, report this amount on line 6 <u>and</u> in Item "J" on page 2 "Other Information" (Line 22 <u>and</u> Item "M" on page 5 if filing Form 1040NR).

However, this amount should NOT be included in the total, if any, you may report on Line 7 of Form 1040NR-EZ (Line 23 if filing Form 1040NR). Be sure to attach Copy C of your Form 1042-S to your tax return.

b. Fellowship Stipends:

i. Taxable Stipends = NOT Covered By A Tax Treaty: This amount will appear on your Form 1042-S in Box 2 "Gross income" with an "Income code" of "15" identifying the amount as a fellowship and with an "Exemption code" of "blank" identifying the fellowship amount as taxable. Also, the heading "Fellowship" will appear on the form. This amount should be reported on line 5 of Form 1040NR-EZ (line 12 if filing Form 1040NR), "Scholarship and fellowship grants". Any federal income tax withheld will appear on your Form 1042S in Box 7 "US Federal tax withheld". The federal tax withheld should be reported, or added to amounts from Form W-2, on line 18 of Form 1040NR-EZ (line 57 if filing Form 1040NR). Be sure to attach Copy C of your Form 1042-S to your tax return.

Important: Taxable stipend amounts used by the student to pay for tuition and fees required for enrollment or for fees, books, supplies, and equipment required for courses of instruction reduce your taxable income. Monies used for these expenses will be included in the amount you report on line 5 of Form 1040NR-EZ (Line 12 of Form 1040NR). You should enter the total of these tax-free expenses that you paid (or add to any other amount being reported) on Line 9 of Form 1040NR-EZ (Line 31 of Form 1040NR). This will reduce your taxable income. This procedure is described on page 6 of the Form 1040NR-EZ Instructions and page 14 of the Form 1040NR Instructions.

- ii. Exempt Stipends = Covered By A Tax Treaty: This amount will appear on your Form 1042-S in Box 2 "Gross income" with an "Income code" of "15" identifying the amount as a fellowship and with an "Exemption code" of "4" identifying the fellowship amount as exempt from withholding by a tax treaty. Also, the heading "Fellowship Covered By Tax Treaty" will appear on the form. Do NOT report this amount on the "Fellowship" Line 5 of Form 1040NR-EZ (or on Line 12 of Form 1040NR). Instead, report it on line 6 and in Item "J" on page 2 of Form 1040NR-EZ (line 22 and in Item "M" on page 5 "Other Information" if filing Form 1040NR). Be sure to attach Copy C of your Form 1042-S to your tax return.
- c. Tuition Awards for RA, TA and Graduate Fellow Appointments: The tuition award portion for Research Assistant, Teaching Assistant and Graduate Fellowship appointments is NOT taxable and is NOT reportable by the student on either the federal or Massachusetts tax return.

All Forms 1040NR-EZ and 1040NR should be mailed to:

Internal Revenue Service Center Philadelphia, PA 19255

If making a payment when filing your federal tax return make your check or money order payable to: "United States Treasury".

2. Massachusetts Tax Return:

a. Massachusetts Resident Tax Return: If you consider yourself a Massachusetts resident (discussed earlier on pages 10+11), your RA and TA salaries and your taxable fellowship stipend would be reportable to Massachusetts on a Massachusetts Resident Tax Return form. Salaries and taxable fellowships are taxed at the same rate in Massachusetts. The RA and TA salaries will appear on your Form W-2 in Box 16 and should be reported on Line 3 of Mass Form 1 "Wages, salaries, tips..". Any Massachusetts income tax withheld will appear on your Form W-2 in Box 17 and should be reported on line 35. The taxable Fellowship stipend will appear on your Form 1042-S in Box 2 with an "Income code" of 15 with the heading "Fellowship". This amount should be reported on Line 4 of Schedule "X", "Fees and other 5.3% income" with the description "taxable fellowship". This amount is also to be reported on Line 9 of the Form 1.

Caution: Fellowship stipends covered by a tax treaty (with the heading "Fellowship Covered By Tax Treaty") will also appear on a Form 1042-S with an "Income code" of "15". These amounts are not income to Massachusetts and should not be reported by you on your Massachusetts tax return. RA and TA salaries that were covered by a tax treaty will also appear on a Form 1042-S with an "Income code" of "19" (with the heading "Salary Covered By Tax Treaty"). These amounts, also, are not income to Massachusetts and should not be reported by the student on his/her Massachusetts tax return.

Caution: Tuition Awards for RA, TA and Graduate Fellow Appointments: The tuition award portion for Research Assistant, Teaching Assistant and Graduate Fellowship appointments is NOT taxable and is NOT reportable by the student on either the federal or Massachusetts tax return.

b. Massachusetts Nonresident Tax Return:

- i. Taxable RA and TA Salaries = NOT Covered By A Tax Treaty: RA and TA salaries will appear on your Form W-2 in Box 16 and should be reported on Line 5 of Form 1-NR/PY, Massachusetts Nonresident or Part Year Resident Tax Return. Any Massachusetts income tax withheld from these salary payments will appear on your Form W-2 in box 17 "State income tax" and should be reported on line 40 of Form 1-NR/PY.
- ii. Exempt RA and TA Salaries = Covered By A Tax Treaty: are NOT reportable to Massachusetts by MIT and are NOT taxable income to Massachusetts. However, these amounts will appear on your Form 1042-S with an "Income code" of "19" and the heading "Salary Covered By Tax Treaty". These amounts should NOT be reported by you on a Massachusetts tax return even if you are otherwise required to file a Massachusetts tax return.
- iii. Graduate Fellowship Stipends: Fellowship stipend payments made to individuals who are NOT residents of Massachusetts are NOT Massachusetts source income (whether or not covered by a tax treaty) and should NOT be reported on the student's Massachusetts Nonresident tax return even if you are

otherwise required to file one. These amounts will appear on a Form 1042-S with an "Income code" of "15" with either the heading of "Fellowship" or "Fellowship Covered By Tax Treaty". (See item "c" on page 12 regarding the taxability of fellowship payments for Massachusetts nonresidents.)

iv. Tuition Awards for RA, TA and Graduate Fellow Appointments: The tuition award portion for Research Assistant, Teaching Assistant and Graduate Fellowship appointments is NOT taxable and is NOT reportable by the student on either the federal or Massachusetts tax return.

spouse, or someone who was your dependent when the loan was taken out.

- 5) The education expenses were paid or incurred within a reasonable period of time before or after the loan was taken out.
- 6) The person for whom the expenses were paid or incurred was an eligible student.

For more information, see Publication 970, Tax Benefits for Education.

Exemptions

Resident aliens can claim personal exemptions and exemptions for dependents in the same way as U.S. citizens. However, nonresident aliens generally can claim only a personal exemption for themselves on their U.S. tax return.

Resident Aliens

You can claim personal exemptions and exemptions for dependents according to the dependency rules for U.S. citizens. You can claim an exemption for your spouse on a separate return if your spouse had no gross income for U.S. tax purposes and was not the dependent of another taxpayer. You can claim this exemption even if your spouse has not been a resident alien for a full tax year or is an alien who has not come to the United States.

- You can claim an exemption for each person who qualifies as a dependent according to the rules for U.S. citizens. The dependent must be a citizen or national (defined earlier) of the United States or be a resident of the United States, Canada, or Mexico for some part of the calendar year in which your tax year begins. Get Publication 501 for more information.



Your spouse and each dependent for whom you claim an exemption must have either an SSN or an ITIN. See Identification Number, earlier.

Phase-out of exemptions. If the adjusted gross income shown on your tax return is more than the amount shown below for your filing status, your deduction for exemptions may be reduced or eliminated. Use the worksheet in your income tax return instructions to figure the amount, if any, you can deduct.

- \$103,000 if married filing separately
- \$137,300 if single
- \$171,650 if head of household
- \$206,000 if married filing jointly or a qualifying widow(er) with dependent child

Nonresident Aliens

Generally, if you are a nonresident alien engaged in a trade or business in the United States, you can claim only one personal exemption (\$3,000 for 2002). You may be able to claim an exemption for a spouse and a dependent if you are described in any of the following discussions.



Your spouse and each dependent for whom you claim an exemption must have either an SSN or an ITIN. See Identification Number, earlier.

Residents of Mexico or Canada or U.S. nationals. If you are a resident of Mexico or Canada or a national of the United States (defined earlier), you can also claim a personal exemption for your spouse if your spouse had no gross income for U.S. tax purposes and was not the dependent of another taxpayer. In addition, you can claim exemptions for your dependents who meet certain tests. Residents of Mexico, Canada, or nationals of the United States must use the same rules as U.S. citizens to determine who is a dependent and for which dependents exemptions can be claimed. See Publication 501 for these rules. For purposes of these rules, dependents who are U.S. nationals meet the citizenship test discussed in Publication 501.

Residents of Japan or South Korea. Nonresident aliens who are residents of Japan or South Korea may be able to claim exemptions for a spouse and children. The tax treaties with Japan and Korea impose two additional requirements on Japanese or Korean residents:

- 1) The spouse and all children claimed must live with the alien in the United States at some time during the tax year, and
- 2) The additional deduction for the exemptions must be prorated based on the ratio of the alien's U.S. source gross income effectively connected with a U.S. trade or business for the tax year to the alien's entire income from all sources during the tax vear.

Example. Mr. Sato, a nonresident alien who is a resident of Japan, lives temporarily in the United States with his wife and two children. During the tax year he receives U.S. compensation of \$9,000. He also receives \$3,000 of income from sources outside the United States that is not effectively connected with his U.S. trade or business. Thus, his total income for the year is \$12,000. Mr. Sato meets all requirements for claiming exemptions for his spouse and two children. The additional deduction for 2002 is \$6,750 figured as follows:

> \times \$9,000* = \$6,750 \$12,000

*3 × \$3,000

Students and business apprentices from India. Students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty may be able to claim exemptions for their spouse and dependents.

You can claim an exemption for your spouse if he or she had no gross income during the year and is not the dependent of another taxpayer.

You can claim exemptions for each of your dependents not admitted to the United States on "F-2," "J-2," or "M-2" visas if they meet the same rules that apply to U.S. citizens. See Publication 501 for these rules.

List your spouse and dependents on line 7c of Form 1040NR. Enter the total on the appropriate line to the right of line 7c.

Phase-out of exemptions. If the adjusted gross income shown on line 34 of Form 1040NR is more than the amount shown below for your filing status, your deduction for exemptions may be reduced or eliminated. Use the worksheet in the Form 1040NR instructions to figure the amount, if any, you can deduct.

- \$103,000 if married filing separately
- \$137,300 if single
- · \$206,000 if a qualifying widow(er) with dependent child

Itemized Deductions

Nonresident aliens can claim some of the same itemized deductions that resident aliens can claim. However, nonresident aliens can claim itemized deductions only if they have income effectively connected with their U.S. trade or business.

Resident and nonresident aliens may not be able to claim all of their itemized deductions. If your adjusted gross income is more than \$137,300 (\$68,650 if married filing separately), use the worksheet in your income tax return instructions to figure the amount you can de-

:₩.. :

Resident Aliens

You can claim the same itemized deductions as U.S. citizens, using Schedule A of Form 1040. These deductions include certain medical and dental expenses, state and local income taxes. real estate taxes, interest you paid on a home mortgage, charitable contributions, casualty and theft losses, and miscellaneous deductions.

If you do not itemize your deductions, you can claim the standard deduction for your particular filing status. For further information, see Form 1040 and instructions.

Nonresident Aliens

You can deduct certain itemized deductions if you receive income effectively connected with your U.S. trade or business. These deductions include state and local income taxes, charitable contributions to U.S. organizations, casualty and theft losses, and miscellaneous deductions. Use Schedule A of Form 1040NR to claim itemized deductions.

If you are filing Form 1040NR-EZ, you can only claim a deduction for state or local income taxes. If you are claiming any other deduction, you must file Form 1040NR.

Standard deduction. Nonresident aliens cannot claim the standard deduction. However, see Students and business apprentices from India, next.

Students and business apprentices from India. A special rule applies to students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty. You can claim the standard deduction provided you do not claim itemized deductions.

Use Table 7, 8, or 9 in Publication 501 to figure your standard deduction. If you are married and your spouse files a return and itemizes deductions, you cannot take the standard deduction.

If you are filing Form 1040NR, enter the standard deduction on line 36 of Form 1040NR. In the space to the left of line 36, print, "Standard Deduction Allowed Under U.S.-India Income Tax Treaty." If you are filing Form 1040NR-EZ, enter the amount on line 11.

State and local income taxes. If during the tax year, you receive income that is connected with a trade or business in the United States, you can deduct state and local income taxes you paid on that income.

charitable contributions. You can deduct your charitable contributions or gifts to qualified organizations subject to certain limits. Qualified organizations include organizations that are religious, charitable, educational, scientific, or literary in nature, or that work to prevent cruelty to children or animals. Certain organizations that promote national or international amateur sports competition are also qualified organizations.

Foreign organizations. Contributions made directly to a foreign organization are not deductible. However, you can deduct contributions to a U.S. organization that transfers funds to a charitable foreign organization if the U.S. organization controls the use of the funds or if the foreign organization is only an administrative arm of the U.S. organization.

For more information about organizations that qualify to receive charitable contributions, see Publication 526, *Charitable Contributions*.

Contributions from which you benefit. If you receive a benefit as a result of making a contribution to a qualified organization, you can deduct only the amount of your contribution that is more than the value of the benefit you receive.

If you pay more than the fair market value to a qualified organization for merchandise, goods, or services, the amount you pay that is more than the value of the item can be a charitable contribution. For the excess amount to qualify, you must pay it with the intent to make a charitable contribution.

Contributions of \$250 or more. You may deduct a contribution of \$250 or more only if you have a written statement from the charitable organization showing:

- The amount of any money contributed and a description (but not value) of any property donated,
- Whether the organization gave you any goods or services in return for your contribution, and
- A description and estimate of the value of any goods or services described in (2).

If you received only intangible religious benefits, the organization must state this, but it does not have to describe or value the benefit.

Contributions of appreciated property. If you contribute property with a fair market value that is more than your basis in it, you may have to reduce the fair market value by the amount of appreciation (increase in value) when you figure your deduction. Your basis in the property is generally what you paid for it. If you need more

information about basis, get Publication 551, Basis of Assets.

Different rules apply to figuring your deduction, depending on whether the property is:

- 1) Ordinary income property, or
- 2) Capital gain property.

Limit. The amount you can deduct in a tax year is limited in the same way it is for a citizen or resident of the United States. For a discussion of limits on charitable contributions and other information, get Publication 526.

Casualty and theft losses. You can deduct your loss from fire, storm, shipwreck, or other casualty, or theft of property even though your property is not connected with a U.S. trade or business. The property can be personal use property or income-producing property not connected with a U.S. trade or business. The property must be located in the United States at the time of the casualty or theft. You can deduct theft losses only in the year in which you discover the loss.

The fair market value of the property immediately before the casualty or theft less its fair market value immediately after the casualty or theft (but not more than its cost or adjusted basis) less any insurance or other compensation is the amount of the loss. The fair market value of property immediately after a theft is considered zero, since you no longer have the property.

If your property is covered by insurance, you should file a timely insurance claim for reimbursement. If you do not, you cannot deduct this loss as a casualty or theft loss.

Figure your deductible casualty and theft losses on Form 4684, Casualties and Thefts.

Losses from personal use property. You cannot deduct the first \$100 of each casualty or theft loss to property held for personal use. You can deduct only the total of these losses for the year that is more than 10% of your adjusted gross income (line 34, Form 1040NR) for the year.

Losses from income-producing property. These losses are not subject to the limitations that apply to personal use property. Use Section B of Form 4684 to figure your deduction for these losses.

Job expenses and other miscellaneous deductions. You can deduct job expenses, such as allowable unreimbursed travel expenses (discussed next), and other miscellaneous deductions. Generally, the allowable deductions must be related to effectively connected income. Deductible expenses include:

- Union dues,
- Safety equipment and small tools needed for your job,
- Dues to professional organizations,
- · Subscriptions to professional journals,
- Tax return preparation fees, and
- Casualty and theft losses of property used in performing services as an employee (employee property).

Most miscellaneous itemized deductions are deductible only if they are more than 2% of your

adjusted gross income (line 34, Form 1040NR). For more information on miscellaneous deductions, see the instructions for Form 1040NR.

Travel expenses. You may be able to deduct your ordinary and necessary travel expenses while you are temporarily performing personal services in the United States. Generally, a temporary assignment in a single location is one that is realistically expected to last (and does in fact last) for one year or less. You must be able to show you were present in the United States on an activity that required your temporary absence from your regular place of work.

For example, if you have established a "tax home" through regular employment in a foreign country, and intend to return to similar employment in the same country at the end of your temporary stay in the United States, you can deduct reasonable travel expenses you paid. You cannot deduct travel expenses for other members of your family or party.

Deductible travel expenses. If you qualify, you can deduct your expenses for:

- Transportation—airfare, local transportation, including train, bus, etc.,
- Lodging—rent paid, utilities (do not include telephone), hotel or motel room expenses, and
- 3) Meal expenses—actual expenses allowed if you keep records of the amounts, or, if you do not wish to keep detailed records, you are generally allowed a standard meal allowance amount depending on the date and area of your travel. You can deduct only 50% of unreimbursed meal expenses. The standard meal allowance rates are given in Publication 1542, Per Diem Rates (For Travel Within the Continental United States).

Use Form 2106 or 2106—EZ to figure your allowable expenses that you claim on line 9 of Schedule A (Form 1040NR).

Expenses allocable to U.S. tax-exempt income. You cannot deduct an expense, or part of an expense, that is allocable to U.S. tax-exempt income, including income exempt by tax treaty.

Example. Irina Oak, a citizen of Poland, resided in the United States for part of the year to acquire business experience from a U.S. company. During her stay in the United States, she received a salary of \$8,000 from her Polish employer. She received no other U.S. source income. She spent \$3,000 on travel expenses, of which \$1,000 were for meals. None of these expenses were reimbursed. Under the tax treaty with Poland, \$5,000 of her salary is exempt from U.S. income tax. In filling out Form 2106-EZ, she must reduce her deductible meal expenses by half (\$500). She must reduce the remaining \$2,500 of travel expenses by 62.5% (\$1,563) because 62.5% (\$5,000 + \$8,000) of her salary is exempt from tax. She enters the remaining total of \$937 on line 9 of Schedule A (Form 1040NR). She completes the remaining lines according to the instructions for Schedule A.

More information. For more information about deductible expenses, reimbursements, and recordkeeping, get Publication 463.

Technical Information Release 95-7

Commonwealth of Massachusetts

Department of Revenue

Personal Income Tax

Change in the Definition of "Resident" for Massachusetts Income Tax Purposes

I. Introduction

The Massachusetts Legislature recently enacted Chapter 38 of the Acts of 1995 which, among other things, modifies the definition of "resident" found in General Laws Chapter 62, section1(f). The purpose of this Technical Information Release ("TIR") is to explain the changes made by St. 1995, c. 38, s. 65. The new language reads as follows:

(f) "Resident" or "inhabitant", (1) any natural person domiciled in the commonwealth, or (2) any natural person who is not domiciled in the commonwealth but who maintains a permanent place of abode in the commonwealth and spends in the aggregate more than one hundred and eighty-three days of the taxable year in the commonwealth, including days spent partially in and partially out of the commonwealth. For purposes of clause (2), a day spent in the commonwealth while on active duty in the armed forces of the United States shall not be counted as a day in the commonwealth. The word "non-resident" shall mean any natural person who is not a resident or inhabitant.

These changes are effective for tax years ending on or after July 1, 1995. For tax returns due for the taxable year ending on December 31, 1995, all days in the 1995 calendar year count in calculating the number of days spent in Massachusetts.

II. Discussion

A. General

For Massachusetts income tax purposes, the determination of an individual's status as a resident or non-resident is essential. Under G.L. c. 62, § 2, a resident's entire income is subject to tax, notwithstanding a resident's ability to make use of various credits, deductions, and exemptions to offset tax liability. This includes the credit under G.L. c. 62, § 6(a), for taxes paid to other states. A non-resident, however, is taxed only on income derived from or connected to sources in Massachusetts. G.L. c. 62, § 5A.

Examples of such taxable income include income connected with any trade or business, including any employment, carried on in the commonwealth, any lottery or wagering transactions, or the ownership of any interest in real or tangible personal property in Massachusetts. Id.

B. Determining Domicile

A person who is domiciled in Massachusetts is considered a resident of Massachusetts. In the absence of a statutory definition of domicile, the Department looks to common law concepts in fashioning a definition. See Commonwealth v. Davis, 284 Mass. 41 (1933). Domicile is "the place which is an individual's true, fixed and permanent home, determined by established common law principles and the facts and circumstances in each case." 830 CMR 62.5A.1(2),

Non-resident Income Tax. A domicile determination is largely a factual determination that takes into consideration many factors relating to a person's social, economic and political life. A person's intent to make a place his permanent home is also significant when determining domicile. Davis, 284 Mass. at 50. It must be noted, however, that a person's domicile is different from his or her residence. A person can have only one domicile, but can have many places of residence. See Doyle v. Goldberg, 294 Mass. 105, 108 (1936) and cases cited therein; Bailey and Van Dorn, Massachusetts Practice, Vol. 4 § 492 (1986).

Example. Linda and Paul consider their domicile to be in Massachusetts. They own a home in Massachusetts in which they reside for half of April, May, and September through December each year. Linda and Paul have driver's licenses, bank accounts, and credit card accounts in Massachusetts. Their children and grandchildren live in Massachusetts, as well as most of their friends. Linda and Paul also have a summer home on the coast of Maine which they live in during the months of June through August. Linda and Paul spend the rest of the year in their condominium in Florida. Linda and Paul are residents of Massachusetts for tax purposes, even though they do not spend more than 183 days per year in the state, because they are domiciled in Massachusetts.

C. Permanent Place of Abode and Presence in Massachusetts

1. Permanent Place of Abode

The new definition of resident provides that a person can be considered a resident even if that person is not domiciled in Massachusetts. A resident is a person who maintains a permanent place of abode in Massachusetts and spends more than 183 days of the taxable year in Massachusetts.

Whether a person maintains a permanent place of abode in Massachusetts is a factual determination. The Department of Revenue interprets a "permanent place of abode" to mean a dwelling place continually maintained by a person, whether or not owned by such person, and will include a dwelling place owned or leased by a person's spouse.

A permanent place of abode generally will not include the following: during the term of a lease, a dwelling place owned by an individual who leases it to others, not related to the owner or his or her spouse by blood or marriage, for a period of at least one year, where the individual has no right to occupy any portion of the premises and who does not use such premises as his or her mailing address during the term of the lease:

 a camp, military barracks, dormitory room, hospital room or room in any other similar temporary institutional setting;

- a hotel or motel room, but a determination will be made based on the facts and circumstances of each individual's situation;
- a dwelling place completely lacking both kitchen and bathing facilities, or a dwelling place that is not winterized;
- a dwelling place that is maintained only during a temporary stay in Massachusetts for the accomplishment of a particular documented purpose. A temporary stay is defined as a predetermined period of time not to exceed one year.

The following examples illustrate the meaning of permanent place of abode.

Example. Charles is domiciled in New Jersey. He is transferred to his employer's Massachusetts office for an assignment from February 1 to October 31, 1995, after which he returns to New Jersey. If Charles takes an apartment in Massachusetts during this period, he will not be deemed a resident, even though he spends more than 183 days of the taxable year in Massachusetts, because his place of abode is not permanent. Instead, Charles will be subject to tax as a non-resident on his income from Massachusetts sources, including any salary or other compensation for services performed in Massachusetts.

Example. Terri is domiciled in Pennsylvania. She is transferred to her employer's Massachusetts office for an assignment from August 1, 1995 to August 1, 1996. If Terri takes an apartment in Massachusetts during this period, she will not be deemed a resident, even though she spends more than 183 days of the taxable year in Massachusetts, because her place of abode is not permanent.

However, Terri's assignment is extended and she stays in Massachusetts until December 1, 1996. Terri's stay in Massachusetts is no longer considered temporary. As a result, for the taxable year ending December 31, 1995, Terri is considered a non-resident and, as such, will be subject to tax only on her income from Massachusetts sources, including any salary or other compensation for services performed in Massachusetts. For the taxable year ending December 31, 1996, however, Terri is considered a Massachusetts resident because she maintained a permanent place of abode and was present in Massachusetts for more than 183 days.

Example. Donna is an out-of-state student attending a university in Massachusetts. She lives in a room in one of the dormitories on the university campus. She shares her room with another student. Donna also shares bathing facilities with other students who live on the same floor. Donna lives at the dormitory for the entire school year, which runs from late August 1994 through May 1995. When the school year ends, Donna moves out of the dormitory and resides out-of-state. Donna returns to the university in August 1995 to begin her junior year and again resides in a dormitory room on campus. Although Donna is present in Massachusetts for more than 183 days in 1995, her dormitory room is not considered a permanent place of abode. Therefore, Donna is not considered a resident of Massachusetts for 1995.

Example. Frank is a student at a university in Massachusetts. He lives in an off-campus apartment near the university with three other individuals. All four roommates share

living expenses, including expenses for utilities, phone and cable television service. Frank lives in the apartment for more than 183 days in 1995. Since Frank is present in Massachusetts for more than 183 days and is maintaining a permanent place of abode, Frank is considered a resident of Massachusetts for 1995, even if his domicile is elsewhere and he intends to leave Massachusetts upon his future graduation.

2. Presence in Massachusetts

Not only must a person maintain a permanent place of abode in Massachusetts, but a person must also spend more than 183 days in Massachusetts to meet the definition of a resident. For purposes of determining presence in Massachusetts, a day is defined as any part of a day spent in Massachusetts for whatever reason. However, for members of the United States Armed Forces, days spent in Massachusetts while on active duty will not be considered days spent in

Massachusetts for purposes of establishing whether the member is a resident of Massachusetts.

Example. Alice owns a house in northern New Hampshire and rents an apartment in Boston, where she works 4 days a week. Alice spends 3 nights and 4 days in Massachusetts each week. The remaining time she spends in her home in New Hampshire. Alice considers her domicile to be New Hampshire and most of her social, political, economic, and familial ties are connected to that state. Alice takes three weeks vacation a year, or 12 days, all of which she spends outside of Massachusetts. She receives 10 paid holidays from her employer each year and spends the holidays outside of Massachusetts. For the year from January 1st to December 31st, Alice has spent 186 days in Massachusetts and 179 in New Hampshire and elsewhere. Even though her domicile may be located in New Hampshire, Alice is subject to tax as a Massachusetts resident for the year since she spent more than 183 days in Massachusetts and maintained a permanent

place of abode here. As a resident, Alice must file Form 1 by April 15th of the following year.

D. Rules for Part-year Residents

A part-year resident for Massachusetts income tax purposes is a person who either moves to Massachusetts during the taxable year and becomes a resident or a person who terminates his Massachusetts residency during the taxable year to establish a residence outside the state. A determination of whether a person is a part-year resident and when residency commences or terminates depends on facts and circumstances relevant to each person's situation. For the period of time that a person is a resident of Massachusetts, all income earned during this time is subject to tax under G.L. c. 62, § 2. For the period of time that a person is not considered a resident, only that income that is derived from sources in Massachusetts, as detailed in G.L. c. 62, § 5A, is subject to tax. For additional information concerning tax reporting and return filing for part-year residents, see Form 1-NR/PY and its instructions.

Example. Ben has lived in an apartment in Massachusetts for the past ten years. On August 15, 1995, Ben terminated his lease and moved to California. He had no intention of returning to Massachusetts and from that point on made California his permanent home. On October 1st of the same year, Ben realized a capital gain not connected to

Massachusetts source income. For the period January 1 to August 14, 1995, Ben is considered a resident of Massachusetts. As a resident, any income he earned during this period, from whatever source, is subject to Massachusetts income tax. From August 15 to December 31, 1995, however, Ben is considered

a non-resident of Massachusetts. As a non-resident, Ben will be subject to tax only on income that is connected to or derived from sources in Massachusetts. The capital gain he realized on October 1st will not be subject to Massachusetts tax because he was not a resident when he realized the gain and because it was not connected to sources in Massachusetts.

Example. Kelly and Jim have lived in Massachusetts for the past five years. They are homeowners and calendar year taxpayers. Kelly receives notice from her employer that she is being transferred to the company's office in Connecticut. On September 1, 1995, Kelly and Jim move to Connecticut. They put their house in Massachusetts on the market for sale with a local real estate office but leave it furnished. Thus, the house remains available for their immediate occupancy. An offer is made for the house on October 1, 1995. At that time, Kelly and Jim

arrange to have the furniture shipped to their home in Connecticut. The house is sold on December 1, 1995. Under the facts of this example, Kelly and Jim are part-year residents for 1995. For the period from January 1 through October 1, 1995, they are considered residents because they have spent more than 183 days of their taxable year in the state and they maintained a permanent place of abode in Massachusetts during this period. As residents, any income they received during this period, from whatever source, is subject to Massachusetts personal income tax. For the period from October 2 through December 31, 1995, however, Kelly and Jim are considered non-residents because they no longer "maintain" a permanent

place of abode in Massachusetts and only income they receive (such as any gain on the sale of their Massachusetts home) that is connected to or derived from sources in Massachusetts will be subject to tax.

Mitchell Adams Commissioner of Revenue January 10, 1996

Directive 95-9

Commonwealth of Massachusetts

Department of Revenue

Personal Income Tax

Tax Treatment of Scholarships and Grants for Residents and Nonresidents of Massachusetts

Facts 1:

Taxpayer Jones is an undergraduate student at a university located in Massachusetts. Taxpayer Jones receives a scholarship covering his tuition, fees, and living expenses incurred as a student at the university. Taxpayer Jones is a resident of Massachusetts.

Issue 1:

To what extent are scholarships and grants includable in the gross income of a Massachusetts resident for Massachusetts personal income tax purposes?

Directive 1:

Scholarship and grant amounts are included in Massachusetts gross income to the extent that they are included in federal gross income under Internal Revenue Code § 117. Amounts that are not so included are not taxable in Massachusetts. G.L. c. 62, § 2. "Qualified scholarship" amounts are excluded from both federal and Massachusetts gross income and are not subject to Massachusetts personal income tax.

Facts 2:

Taxpayer Smith is a graduate student at a university located in Massachusetts. Taxpayer Smith receives a stipend or grant covering her tuition, fees and living expenses while she is a student at the university. Taxpayer Smith is required to teach in return for the grant. Taxpayer Smith is not a resident of Massachusetts.

Issue 2:

To what extent are scholarships and grants includable in the taxable income of a Massachusetts non-resident for Massachusetts personal income tax purposes?

Directive 2:

Scholarship and grant amounts that are derived from or effectively connected with teaching, research or other services carried on by a non-resident in Massachusetts are includable in a non-resident's federal and Massachusetts gross income and therefore taxable under G.L. c. 62, § 5A. "Qualified scholarship" amounts are excluded from both federal and Massachusetts gross income whether or not the recipient is a Massachusetts resident.

Discussion of Law:

A. Federal Law

Under Internal Revenue Code ("I.R.C.") Section 117, federal gross income does not include any amount received as a "qualified scholarship" by an individual who is a candidate for a degree at an educational institution as described in I.R.C. § 170(b)(1)(A)(ii). A qualified scholarship is defined as "any amount received by an individual as a scholarship or fellowship grant to the extent the individual establishes that, in accordance with the conditions of the grant, such amount was used for qualified tuition and related expenses." I.R.C. § 117(b)(2). Qualified tuition and related expenses are limited to tuition, fees, books, supplies and equipment required for study. Id. Amounts used for expenses such as room and board or other living expenses are

not considered to be "qualified tuition and related expenses" and are not excluded from federal gross income. Amounts received by a student as payment for teaching, research, or other services in the nature of part-time employment required as a condition to receiving a scholarship or grant are not excluded from gross income. Treas. Reg. § 1.117-2(a)(1); I.R.C. § 117(c).

B. Massachusetts Law

Massachusetts gross income includes all items included in federal gross income as defined in the Internal Revenue Code as amended and in effect as of January 1, 1988, unless there exists a specific modification in the Massachusetts General Laws which includes a federally excluded item or excludes a federally included item from Massachusetts gross income. G.L. c. 62, § 2. Similarly, items that are excluded from federal gross income are excluded from Massachusetts gross income.

Since qualified scholarship amounts are excluded from federal gross income under I.R.C. Section 117, and no Massachusetts modification applies, such amounts are also excluded from Massachusetts gross income. The tax treatment of such amounts is the same whether the taxpayer is a resident or non-resident of Massachusetts. G.L. c. 62, § 2.

Scholarship and grant amounts that are included in federal gross income under I.R.C. § 117 (such as amounts for living expenses) similarly are also includable in Massachusetts gross income and are taxable under G.L. c. 62, § 2(a) when paid to a resident of Massachusetts.

For non-residents, however, the tax treatment of scholarship and grant amounts is limited. Non -residents are taxed only on items of gross income that are derived from or effectively connected with any trade or business, including 1) any employment carried on by the taxpayer in the commonwealth; 2) the participation in any lottery or wagering transaction within the commonwealth; or 3) the ownership of any interest in real or tangible personal property located in the commonwealth. G.L. c. 62, § 5A(a). While G.L. 62, § 5A mentions items of gross income from "sources within the commonwealth," the statute defines "sources" in terms of activities that occur in Massachusetts. Therefore, scholarship and grant amounts that are derived from or effectively connected with "teaching, research or other services" carried on by a non-resident in Massachusetts are includable in Massachusetts gross income and subject to Massachusetts personal income tax, regardless of whether such amounts are paid by a granting organization located within or without Massachusetts. The location of the payor or grantor is irrelevant. It is where the activities are carried on by the grantee that determines taxability of such amounts. Scholarship and grant amounts that are received by a non-resident and specifically Designated for use for living expenses, however, are not subject to Massachusetts personal income tax, since they are not connected to an activity specified in G.L. c. 62, § 5A(a).

Mitchell Adams
Commissioner of Revenue

July 12, 1995

DD 95-9

EXAMPLES

THE FOLLOWING PAGES CONTAIN 5 EXAMPLES OF THE MOST
COMMON SITUATIONS THAT WOULD INVOLVE A GRADUATE STUDENT
HOLDING ANY ONE OF, OR COMBINATION OF, THE RESEARCH
ASSISTANT, TEACHING ASSISTANT AND GRADUATE FELLOWSHIP
APPOINTMENTS. BECAUSE THE RESEARCH AND TEACHING
ASSISTANT APPOINTMENTS ARE TREATED THE SAME FOR TAXING
AND REPORTING PURPOSES, REFERENCES, IN THESE EXAMPLES, ARE
MADE ONLY TO RESEARCH ASSISTANTS.

BECAUSE OF SPACE LIMITATIONS, THE EXAMPLES DISPLAY

ONLY THE AREA OF THE FORM 1042-S CONTAINING THE FINANCIAL

DATA.

EACH EXAMPLE ASSUMES:

- a. A STUDENT OF "SINGLE" MARITAL STATUS and
- b. ITEMIZING CURRENT YEAR STATE TAXES AND NO TAXABLE REFUNDS OF PRIOR YEAR STATE TAXES and
- c. THE STUDENT'S INCOME CONSISTS ONLY OF MIT SALARY AND/OR FELLOWSHIPS and
- d. THE STUDENT FILES A MASSACHUSETTS TAX RETURN AS A MASSACHUSETTS NONRESIDENT.

EACH EXAMPLE CONSISTS OF A PAGE CONTAINING A DESCRIPTION
OF THE EXAMPLE AND THE FORMS MIT WOULD ISSUE TO THE IRS AND
TO THE STUDENT. THE SECOND PAGE IS A FORM 1040NR-EZ
ILLUSTRATING HOW THESE ITEMS SHOULD BE REPORTED ON THE
FEDERAL TAX RETURN.

THE REMAINING PAGES OF EACH EXAMPLE CONTAIN A SAMPLE MASSACHUSETTS <u>NONRESIDENT</u> TAX RETURN ILLUSTRATING HOW THE SAME ITEMS WOULD BE REPORTED TO MASSACHUSETTS. IT IS IMPORTANT TO NOTE THAT THE FOLLOWING ASSUMPTIONS HAVE BEEN MADE IN THE MASSACHUSETTS <u>NONRESIDENT</u> TAX RETURN EXAMPLES:

- 1. The student is filing as a Massachusetts nonresident.
- 2. The student is filing as "single; otherwise the student would fill the "Married filing joint return" oval on Line 1 and enter the married exemption value of \$6,600.00 on Line 4a.
- 3. The student has no other dependents; otherwise Line 4b would have to be completed, Line 4f would have a different result than is shown in the example and the entries on Line 22 would be different.
- 4. The only income being reported by the student is the taxable salary (the amount not covered by a tax treaty) from Line 3 of the Form 1040NR-EZ and that amount is entered on Line 5 of the Massachusetts Nonresident tax return. Please remember that even if the student is reporting "taxable" fellowship or scholarship income on the federal tax return there is no reporting of that income to Massachusetts because this income in not taxable to Massachusetts (as previously explained).
- 5. If the student has income other than Massachusetts source income the Line 14 section would have to be completed and the Line 22 amounts would have to be adjusted.

EXAMPLE 1

CONDITION: A Research Assistant for the Spring and Fall terms. This student was NOT covered by a tax treaty. The student's entire salary is reported on the Form W-2. The Tuition Awards for both terms are NOT taxable, are NOT reported on any form issued by MIT and the student should NOT report the tuition award amount on either the federal or Massachusetts tax return.

d Employee's social security number	Deceased	Pension plan	Legal rep.	Deferred compensation	Copy B	1 Wages, tips, other compensati	on 17,840.00		
b Employer's identification number 04-2103594	16 Employe	er's state I.D. :	number 103-594	4	To Be Filed With	2 Federal income tax withheld	2,093.77		
a Employar'a nama addusa an	4 7ID 4-				Employee's FEDERAL	3 Social security wages			
c Employer's name, address, an MASSACHUSETTS IN		OF TEC	HNOI	OGY	Tax Return	4 Social security tax withheld			
MASSACHUSETTS INSTITUTE OF TECHNOLOGY CAMBRIDGE, MA 02139					Form	5 Medicare wages and tins			
					W-2	6 Medicare tax withheld			
e Employee's name, address and ZIP code					Wage and Tax	9 Advance EIC navment			
					Statement	10 Dependent care benefits			
STUDENT'S NAME					2003	12 Benefits included in Box 1			
CAMBRIDGE, MA 021:	STREET ADDRESS CAMBRIDGE MA 02139				2005	13 See instrs. For Box 13			
					15 Name of state MA	16 State wages, tips, etc. 17,840.00	17 State income tax 945.52		
Department of the Treasury – Internation is being furnished	nal Revenue Se I to the Internal	ervice. OM I Revenue S	B No. 154 Service.	45-0008	15 Name of locality	18 Local wages, tips, etc.	19 Local income tax		

Form 1040NR-EZ

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-1468

	artment of the nal Revenue S						to Dop		Mass.	ZUU.	3
		name and init	ial	Last	name			Identi	ifying num	ber (see page 3))
	Present ho	me address ((number, street, ar	nd apt. no., or r	ural route). If	f a P.O. box	x, see page	4. 4. 4.			
ē.			e, state, and ZIP c								
r typ			, otato, and En o	ode. II d foreigi		se page 4.					
ıt o	Country >										
pri			ou a citizen or na he United States			Give add	dross in the	country where	VOLL are a	permanent res	idont
Please print or type.			same as above, w					rite "Same."	you are a	permanent res	
	1 🖫 Si	ngle nonres	e page 4). Check ident alien esident alien	only one box	x.			EXAI	npl	E#1	<u>'</u>
			tips, etc. Attach	Form(s) W-2	(see page 4	4)			3	17840	00
	4 Taxab	ole refunds,	credits, or offset	ts of state and	d local inco	me taxes			4		
			fellowship grants				1.6.1.	• • • • •	5		
달	7 Add 1		cholarships exemp				. 6		<i> </i>	17840	00
! here. any payment	8 Stude		st deduction (see							11840	100
lere. V	9 Schola		llowship grants ex				9				
/-2 h h, ar	10 Adjus		income. Subtrac				n line 7 .		10	17840	00
(s) W	11 Itemi		ions. Enter state					a, see page 6		945	52
orm not	12 Subtr		from line 10						12	16894	48
45 G	13 Exem		ction (see page 6 . Subtract line 13						13	3050 13844	48
Attach Form(s) W-2 here. Enclose, but do not attach, any page	15 Tax.		x in the Tax Tab						15	1724	00
lose	16 Socia		nd Medicare tax						-		
Enc		ines 15 and	l 16. This is your	total tax .				▶	17	17 24	00
			ax withheld (fror					1093 7	7////		
			ax payments an						-////		
	21 Add	ines 18 thro	ough 20. These a	are your total	payments			>	21	2093	77
Re	fund		?1 is more than line							349	
Dire			nt of line 22 you wa						23a	369	
dep	oosit? See je 6 and fill	b Routing	g number			с Тур	e: 🗌 Checkir	ng 🗌 Savings			
in 2	3b, 23c, I 23d.		nt number					ا الله			
	nount		t of line 22 you want a nt you owe. Subtr				24	see page 7 ▶	25		
	u Owe		ted tax penalty (se				10w to pay,	see page /			
	nird	Do you war	nt to allow another	person to disc	uss this retu	rn with the	IRS (see pa	ge 7)? 🗌 Ye	s. Comple	ete the following.	. □ No
	arty esignee	Designee's name			Phone no.	> ()		Personal i number (P		on	
	ign ere	and belief, the	ties of perjury, I decla hey are true, correct, her than taxpayer) is	and accurately li	ist all amounts	and sources	of U.S. source	e income I receiv	ents, and to red during t	o the best of my kno he tax year. Declar	owledge ration of
	ep a copy of	Your sig	gnature			Date		Your occupat	tion in the l	United States	
	return for ir records.	1 si	ancture			XX /	xx/0H	STUDE	HT E	MPLOYE	E
	aid re-	Preparer's signature	gnature gnature			Date		Check if self-employed	Pre	eparer's SSN or PT	
	arer's	Firm's name	e (or					EIN			
<u>U</u> :	se Only	yours if self- address, and			Ta Mar			Phone r	10. ()	



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

vals must be filled in completely. Example: For the year January 1-December 31, 2003 or other taxable year beginning
Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 200
NAME M.I. LAST NAME 1. YOUR SOCIAL SECURITY NUMBER
LAST NAME M.I. LAST NAME 2. SPOUSE'S SOCIAL SECURITY NUMBER
IN. DOT WANTE 2. SPOUSE 3 SOURCE DECENT Y NUMBER
G ADDRESS CFTY/TOWN/POST OFFICE STATE ZIP + 4
SS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) CITY/TOWN/POST OFFICE STATE OR FOREIGN COUNTRY
me and/or address have changed since 2002, fill in oval: If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. 2.
ct only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instructions — you must enclose Schedule R/I
E Election Campaign Fund: (for part-year residents only) \$1 You \$1 Spouse, if filing jointly. Total ▶ \$ your tax or reduce your refund.)
Filing Status: (select one only) Single Married filing joint return Married filing separate return. (Enter sp. — Head of household (both must sign return) Soc. Sec. number in the appropriate space about
Part-Year Residents: Enter dates as Massachusetts resident/ to/ to/
Total days as Massachusetts resident
Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23;
1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions ▶ 3
Exemptions: Fill in if noncustodial parent
a. Personal exemptions. If single or married filing separately, enter \$3,300. If head of household, enter \$5,100.
If married filing jointly, enter \$6,600
b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► ×\$1,000 = b
c. Age 65 or over before 2004: You Spouse. Enter number ×\$700 =
d. Blindness: You Spouse. Enter number ×\$2,200 =
e. Other: 1. Medical/Dental ► (from U.S. Sch. A, line 4) 2. Adoption ► (see instructions) 1 + 2 = e
f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a
Nonvocidonte vocatio line Channel de Manachante de la
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 while a resident. Do not use lines 13 or 14.
If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR,
Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g)
Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) ▶ 5
Taxable pensions and annuities (see instructions)
Mass. bank interest: a.► - b. exemption = 7
Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result
Not less than "0."
Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8
Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) ▶ 9
a. ►
Unemployment Compensation Mass. state lottery winnings
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
signalue XX XX/O4 Or PTIN >
Spouse signature (if filing jointly) Date Paid preparer's phone Paid preparer's FIN EIN
May the Department of Revenue discuss this return with the Paid preparer's signature Date ☐ Fill in if self-emplo

SOCIAL SECURITY NUMBER	EXAMPLE #1
	The state of the s
Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, lir (enclose Schedule X). Not less than "0"	
TOTAL 5.3% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in I Note: Part-year residents, omit lines 13 and 14 and go to line 15.	ines 8 or 9) 12
NONRESIDENT APPORTIONMENT WORKSHEET: You cannot apportion Mass. wages as	s shown on Form W-2. Do not use this worksheet if you know the ex
amount of your Mass. source income. Use only when income from employment/business is endown. 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 line 13a and line 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 Mass. wages as shown or	Form W-2) 13f
(요즘 아는 아프 이 회교회와) 회사들이 이 시작하게 즐겁지다.	
g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropria NONRESIDENT DEDUCTION & EXEMPTION BATIO: Nonresident taxpavers must co	
NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must condeductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7 and	omplete this item to determine the ratio for apportioning the
a. Total 5.3% income (from line 12). Not less than "0"	
b. Interest income (smaller of line 7a or line 7b)	▶ 14b
c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, F Schedule D, line 12. Not less than "0.")	
d. Total income this return. Add lines 14a, b and c	14d1784000
e. Non-Massachusetts source income. Not less than "0"	▶ 14e
f. Total income. Add line 14d and line 14e	14f 1784000
g. Deduction and exemption ratio. Divide line 14d by line 14f	14g 1.0000
Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this an	nount must be related to income reported on this return).
Not more than \$2,000 per person. a. You ► + b. Spouse ▶	a + b = 15
Child under age 13, or disabled dependent/spouse care expenses (from worksheet	in instructions) ▶ 16
Number of dependent member(s) of household under age 12, or dependents age 6 dependent(s) (only if single, head of household or married filing joint return and	5 or over (not you or your spouse) as of 12/31/03, or disable not claiming line 16).
Not more than two: a. ► × \$3,600 = Nonresidents multipart-year residents	tiply result by line 14g; s multiply result by line 2 ▶ 17
	Not more than \$3,000 (\$1,500 if married filing separately) ► 18
Nonresidents, during 2003 did you have a family home or any other dwelling outsion or intend to return in the future? — Yes — No. If yes, you do not qualify for	de Massachusetts to which you generally or customarily retu
Other deductions from Schedule Y, line 9 (enclose Schedule Y)	▶19
TOTAL DEDUCTIONS. Add lines 15 through 19	▶ 20
5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than '	
Exemption amount (from line 4, item f). a. 3300.00 Nonresidents dents multiply	multiply line 22a by line 14g. Part-year resiline 22a by line 2. Enter result here ► 22
5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than '	
If line 21 is less than line 22, see instructions. BE SURE TO COMPLETE PAI	

Form M-2210

	1 National And Annual A	
	2003 FORM 1-NR/PY, PAGE 3	
RST NA	AME M.I. LAST NAME SOCIAL SECURITY NUMBER	
4	INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than "0" ≥ 24	
	TOTAL TAXABLE 5.3% INCOME. Add line 23 and line 24	00
	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 Sch. D, line 20 by .0585. See instr.; fill in oval	00
	12% INCOME from Schedule B, line 39. Not less than "0"	
	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0."	
	Enclose Schedule D. If filing Schedule D-IS, 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 Sch. H-2; see instructions) ○ (BC) ○ (EOA) ○ (LIH) ► 29	
30	If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) Do not stop. You must complete Form 1-NR/PY.	
)1	TOTAL INCOME TAX. Add lines 26 through 29	00
	CREDITS. Lines 32 through 34. Enclose all applicable schedules.	
	►32	
	Schedule NTS-L-NR/PY on reverse)	
35	Total credits. Add lines 32 through 34	
36	INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0"	00
37	Voluntary contributions: Total of items a, b, c and d listed below	
	▶	
38	Use tax due on non-Massachusetts purchases (see instructions). If no use tax due enter "0" ▶ 38	
39	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 3839	00
40	Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ▶ 40	52
41	2002 overpayment applied to your 2003 estimated tax (do not enter 2002 refund) ▶ 41	
12	2003 Massachusetts estimated tax payments (do not include amount in line 41) ▶ 42	
43	Enter amount Earned Income Credit. from U.S. return. a. (Nonresidents, multiply this amount by line 14g; part-year residents) × .15 = by line 14g; part-year residents	
	Enter number of qualifying children	
44	Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only	
45	Payments made with extension (enclose Form M-4868) ▶ 45	
46	TOTAL TAX PAYMENTS. Add lines 40 through 45	52
47	OVERPAYMENT. If line 39 is smaller than line 46, subtract line 39 from line 46 ► 47	52
48	If line 39 is larger than line 46, go to line 50. If line 39 and line 46 are equal, enter "0" in line 49.	
49		52
	Direct Deposit of Refund. See instructions. Type of account: Checking Savings	
	Routing number (first two digits must be 01–12 or 21–32) Account number	
50		

BE SURE TO SIGN RETURN ON PAGE 1.

(Add to total in Interest

line 50, if applicable.)

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204.

M-2210 amt.

EXAMPLE #1

—	SOCIAL SECURITY NUMBER		
Sc	hedule NTS-L-NR/PY No Tax Status and Limited Income Credit Enter	all lo	osses as "0" 20 03
1	Total 5.3% income (from Form 1-NR/PY, line 12)	. 1	1784000
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 5)	. 2	
3	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter less than "0"	. 3	1784000
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)		4
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0"	. 5	
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0"	6	
7	Nonresidents, enter the amount from Form 1-NR/PY, line 14e. Part-year residents, enter income earned while a nonresident	. 7	
8	Massachusetts Adjusted Gross Income (AGI). Add lines 3 through 7	8	1784000 3
	If you paid tuition to a two- or four-year college for yourself or a dependent, you may be entitled to a tuition payments, less any scholarships, grants or financial aid received, exceed 25% of line 8. See	ded	uction equal to the amount by which the
	If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status. Fill in the over tinue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total to see if you qualify for the Limited Income Credit ** FOR **HO	al in in li	line 30, enter "0" in line 31 and con- ne 8 is \$14.000 or less, go to line 11
9	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and less than or equal to line 9, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 30	/ \$1.0	000 and add \$14,200 to that amount.
10	If you do not qualify for No Tax Status and you are married and filling a joint return, multiply the number line 4b) by \$1,750 and add \$24,850 to that amount. If head of household, multiply the number of depet by \$1,750 and add \$22,225 to that amount. Enter the result here. If line 8 is less than or equal to line 10, you may qualify for the Limited Income Credit. Go to line 11	ender	dependents (from Form 1-NR/PY, nts (from Form 1-NR/PY, line 4b)
11	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 9.	. 11	
12	Income for Limited Income Credit. Subtract line 11 from line 8	. 12	
13	Tax before adjustments (from Form 1-NR/PY, line 31)	. 13	
14	Tax for Limited Income Credit. Multiply line 12 by 10% (.10)	. 14	
15	Limited Income Credit. If line 13 is smaller than line 14, you are not eligible for this credit. If line 13 is larger than line 14, subtract line 14 from line 13 and enter the result here and in line 32 of Form 1-NR/PY.	. 15	
Se	hedule F Credit for Income Taxes Paid to Other Jurisdictions For part-	year	residents only
	If you have income other than from Form 1-NR/PY, line 12 taxed by other jurisdictions, see instruction		
1	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions	1	
2	Total gross 5.3% income (from Form 1-NR/PY, add line 12 and the smaller of line 7a or line 7b)	2	
34	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2. Mass. tax on 5.3% income. Multiply Form 1-NR/PY, line 23 by .053, less any amount in line 32. Note: If choosing the optional 5.85% tax rate, multiply by .0585.		3
5	Percentage of Massachusetts tax. Multiply line 3 by line 4	5	
6	Income tax paid on such income to other jurisdictions. See instructions	6	
7	ALLOWABLE CREDIT. Enter the smaller of line 5 or line 6 here and fill appropriate oval on Schedule Z.	7	

EXAMPLE 2

CONDITION: This is a Research Assistant for the Spring and Fall terms. This student WAS covered by a tax treaty but only to a limit of \$5000. The \$5000 of salary covered by the tax treaty is reported on the Form 1042-S with an income code of "19" and an exemption code of "4". The student's taxable salary (not covered by the tax treaty) is reported on the Form W-2. The Tuition Awards for both terms are NOT taxable, are NOT reported on any form issued by MIT and the student should NOT report the tuition award amounts on either the federal or Massachusetts tax returns.

d Employee's social security number	15 Decease	Pension plan	Legal rep.	Deferred compensation	Copy B	1 Wages, tips, other compensati	on 12,840.00			
b Employer's identification number 16 Employer's state I.D. number 04-2103594 M042-103-594					To Be Filed With	2 Federal income tax withheld 1,152.2				
발발 경기보험 보는 그릇을 받았다. 사용하게 함께 되었다.					Employee's FEDERAL	3 Social security wages				
c Employer's name, address, and ZIP code MASSACHUSETTS INSTITUTE OF TECHNOLOGY CAMBRIDGE, MA 02139				OGY	Tax Return	4 Social security tax withheld 5 Medicare wages and tips				
					Form					
					W-2	6 Medicare tax withheld				
e Employee's name, address	e Employee's name, address and ZIP code				Wage and Tax	9 Advance EIC navment				
					Statement	Statement 10 Denendent care henefits				
STUDENT'S NAME STREET ADDRESS					2003	12 Benefits included in Box 1				
CAMBRIDGE, MA 02139						13 See instrs. For Box 13				
					15 Name of state MA	16 State wages, tips, etc. 12,840.00	17 State income tax 680.52			
Department of the Treasury – Intern This information is being furnished	al Revenue Ser to the Internal	rvice. OM Revenue S	B No. 154 Service.	5-0008	20 Name of locality	18 Local wages, tips, etc.	19 Local income tax			

Form 1042-S Department of the Treasury			eign Person's U.S. S eject to Withholding			2003	OMB No. 1545-0	cipient		
Internal Reve	enue Service For Paperwork Redu		perwork Reduction Act Notice, see	separate Instructions for Form	Attach to any Federal tax return you file					
1 Income Code	2 Gross inc	ome	3 Withholding allowances	4 Net Income	5 Tax rate	6 Exemption code	7 U.S.Federal tax withheld	Country code		
19	5,000.0)0			0%	4		RO		
						SALARY COV	ERED BY TAX TR	EATY		

Form 1040NR-EZ

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-1468

Depa	rtment nal Rev	t of the venue S	Treasury ervice		WOIN C.	sideric	Aliciis	AAICIII	no pehe	HUCHUS		200	3
	You	ır first r	ame and initial			Last n	name			Identify	ing nu	mber (see page 3	3)
	Pres	sent ho	me address (nui										
print or type.	City	, town	or post office, s										
t oi	Cou	ıntry 🕨											
rin	Of what country were you a citizen or national during 2003? ▶												
Please p	Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." Give address in the country where you if same as above, write "Same."									ou are	a permanent res	sident.	
	1	Si	status (see pangle nonreside arried nonreside	nt alien		y one box				EXA	mp	WE #	2
	3	Wage	s, salaries, tips	s, etc. At	tach Forr	n(s) W-2 (see page 4)			3	12840	00
			le refunds, cre						(see page 4)	5		+-
	6	Total	arship and fellowages and schol	archine o	Jrants. Att	tacn expia	ination (see	e page 4)	161	000 00			+-
ent.	7	Add li	nes 3, 4, and	aranipa e. 5	veribing s	a deaty nor	ii paye z, iu	:III J			_/////////////////////////////////////	12840	00
(s) W-2 here. attach, any payment	8	Studer	nt loan interest o	leduction	(see page	5)			8			12010	1
ere oy	9	Schola	arship and fellow	ship gran	ts exclude	d (see page	e 6)		9				
1-2 t h, au	10		ted gross inc								10	12840	00
s) W	11	Itemiz	zed deduction	s. Enter s	state and	local incor	me taxes pa	aid. Resid	ents of India	, see page 6	11	680	
E to	12	Subtr	act line 11 fror	n line 10)						12	12159	
h Fe	13	Exem	ption deductio	n (see p	age 6).			: X-44).			13	3050	
ttac	14	Taxal	ole income. Su	ıbtract lii	ne 13 fror	m line 12					14	9109	
Attach Form(s) W-2 here. Enclose, but do not attach, any pa	15	Socia	Find your tax in	I the lax	lable on	pages 11	1–15				15 16	1019	00
Encl	17	I bbA	I security and I ines 15 and 16	This is	vour tots	p income	not reporte	ea to emp	loyer. Attaci	1 Form 4137	17	1019	100
		Feder	al income tax	withheld	(from Fo	rm W-2 ar	nd/or Form	1042-5)	18	1152 23	mm	7077	100
			estimated tax										
	20	Credi	t for amount p	aid with	Form 104	40-C			20				
	21	Add I	ines 18 throug	n 20. The	ese are ye	our total p	payments	<u> </u>		▶	21	1152	23
Re	fund							e 21. This i	s the amount	you overpaid	22	133	23
Dire	ct osit? S	500	23a Amount of		ou want re	funded to	you	;	· <u>_</u>	>	23a	/ /33	23
pag	e 6 an	nd fill	b Routing no			++		ј с Тур	e: L Checking	g ☐ Savings			
	3b, 23 23d.	sc,	d Account n	L.,			004 estimated						
Am	oun	t							bow to pay s	see page 7 ▶	25	1	
You	u Ow	<i>r</i> e	26 Estimated	tax penal	ty (see pag	ge 7). Also	include on li	ne 25 .	26	see page /			
Th	ird		Do you want to	allow an	other perso	on to discu	ss this retur	n with the	IRS (see page	e 7)? \ \ Yes .	Comp	lete the following	. П N o
	rty	* 1											
		nee	Designee's				Phone			Personal ide		tion	
<u>c:</u>	<u> </u>		name Under penalties	of periury 1	declare that	t I have evam	no.	n and accor	ananyina sehad	number (PII)		to the best of my kn	
	gn ere		and belief, they preparer (other t	are true, co	orrect, and a	accurately list	t all amounts a	and sources	of U.S. source	income I received	d during	the tax year. Decla	ration of
this you	p a co return recor	for	Your signat	rat	me			Date X.y	124/04	Your occupation 574DE	_	United States EMPLO	YEE
Pa Pr	e-		Preparer's signature					Date		Check if self-employed		reparer's SSN or P	ΓIN
	rer' se C	's Only	Firm's name (or yours if self-emp address, and Zll							EIN Phone no			



FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: For the year January 1—December 31, 2003 or other taxable year beginning
FORM 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2003 LIST NAME LAST NAME 1. YOUR SOCIAL SECURITY NUMBER
SPOUSE'S FIRST NAME M.I. LAST NAME 2. SPOUSE'S SOCIAL SECURITY NUMBER MAILING ADDRESS CITY/TOWN/POST OFFICE STATE ZIP + 4 ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) CITY/TOWN/POST OFFICE STATE OR FOREIGN COLINTRY
If name and/or address have changed since 2002, fill in oval: If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. 2.
Select only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instructions — you must enclose Schedule R/NR) (This contribution will not change
State Election Campaign Fund: (for part-year residents only) \$1 You \$1 Spouse, if filing jointly. Total > \$ your tax or reduce your refund.)
Filing Status: (select one only) Single Married filing joint return (both must sign return) Soc. Sec. number in the appropriate space above.)
2 Part-Year Residents: Enter dates as Massachusetts resident/_ to/ Example #3
Total days as Massachusetts resident
Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions ▶ 3
Exemptions: Fill in if noncustodial parent a. Personal exemptions. If single or married filing separately, enter \$3,300. If head of household, enter \$5,100. If married filing jointly, enter \$6,600
b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► ×\$1,000 = b
c. Age 65 or over before 2004:
e. Other: 1. Medical/Dental ► (from U.S. Sch. A, line 4) 2. Adoption ► (see instructions) 1 + 2 = e
f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a.
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 while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.
Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) ▶ 5
6 Taxable pensions and annuities (see instructions) ▶ 6
7 Mass. bank interest: a. ► = 7
Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result Not less than "0." Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) > 8
9 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E)▶ 9
10 a. > Unemployment Compensation Mass. state lottery winnings
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 T T
Spous signature (if filing jointly) Date Paid preparer's phone Paid preparer's / / () EIN
May the Department of Revenue discuss this return with the preparer shown here? (see instructions) Yes

	SOCIAL SECURITY NUMBER
11	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (enclose Schedule X). Not less than "0"
12	TOTAL 5.3% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 Note: Part-year residents, omit lines 13 and 14 and go to line 15.
13	NONRESIDENT APPORTIONMENT WORKSHEET: You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Use only when income from employment/business is earned both inside and outside Mass. and the exact Mass. 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 line 13a and line 13b
	d. Nonworking days (holidays, weekends, etc.)
	e. Massachusetts ratio. Divide line 13b by line 13c
	f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2) 13f
4.4	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 13g
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7 and 8; the exemptions in line 22a; and the EIC in line 43.
	a. Total 5.3% income (from line 12). Not less than "0"
	b. Interest income (smaller of line 7a or line 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 12. Not less than "0.")
	d. Total income this return. Add lines 14a, b and c
	e. Non-Massachusetts source income. Not less than "0" ▶ 14e
	f. Total income. Add line 14d and line 14e
	g. Deduction and exemption ratio. Divide line 14d by line 14f
15	
40	Not more than \$2,000 per person. a. You ► + b. Spouse ► a + b = 15
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 12/31/03, 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 (rent paid in 2003): a. ► ÷ 2 = (\$1,500 if married filing separately) ► 18
	Nonresidents, during 2003 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 9 (enclose Schedule Y) ▶ 19
20	
21	5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"
22	Exemption amount (from line 4, item f). a. dents multiply line 22a by line 2. Enter result here \triangleright 22
23	If line 21 is less than line 22, see instructions.
	BE SURE TO COMPLETE PAGE 3.

	2003 FORM 1-NR/PY, PAGE 3
IRST NA	ME M.I. LAST NAME SOCIAL SECURITY NUMBER
24	INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than "0" ≥ 24
25 26	TOTAL TAXABLE 5.3% INCOME. Add line 23 and line 24
	the optional 5.85% tax rate, multiply line 25 and the amount in Sch. D, line 20 by .0585. See instr.; fill in oval > 26
27	12% INCOME from Schedule B, line 39. Not less than "0"
28	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Schedule D-IS, fill in oval and enclose Schedule D-IS ► ≥ 28
29	If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ► Credit recapture amount (enclose Sch. H-2; see instructions) ○ (BC) ○ (EOA) ○ (LIH) ► 29
30	If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) ► □
31	TOTAL INCOME TAX. Add lines 26 through 29
	►32 →33 →34
	Limited Income Credit (complete Credits from Schedule Z, line 1 Credits from Schedule Z, line 2
35	Schedule NTS-L-NR/PY on reverse) Total credits. Add lines 32 through 34. 35
36	INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0"
37	Voluntary contributions: Total of items a, b, c and d listed below
	a. Organ Transplant Fund b. Endangered Wildlife Conserv. c. Massachusetts AIDS Fund d. Mass. U.S. Olympic Fund
38	Use tax due on non-Massachusetts purchases (see instructions). If no use tax due enter "0" ▶ 38
39	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 3839
40	Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ▶ 40
41	2002 overpayment applied to your 2003 estimated tax (do not enter 2002 refund) ▶ 41
42	2003 Massachusetts estimated tax payments (do not include amount in line 41) ▶ 42
43	Enter amount Earned Income Credit. from U.S. return. a. × .15 =
	Enter number of qualifying children ►
44	Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only ▶ 44
45	Payments made with extension (enclose Form M-4868) ► 45
46	TOTAL TAX PAYMENTS. Add lines 40 through 45. 46
47	OVERPAYMENT. If line 39 is smaller than line 46, subtract line 39 from line 46
48	Amount of overpayment you want APPLIED to your 2004 ESTIMATED TAX ▶ 48
49	Subtract line 48 from line 47. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7000, Boston, MA 02204 ➤ 49 Direct Deposit of Refund. See instructions. Type of account: ➤ Checking Savings
	Routing number (first two digits must be 01–12 or 21–32) Account number
50	Tax due. If line 39 is larger than line 46, subtract line 46 from line 39. Use Form PV ▶ 50
_	Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DDR, PO Box 7003, Boston, MA 02204.
	(Add to total in Interest line 50, if applicable.) ► Penalty ► M-2210 amt. ► EX enclose Form M-2210
	BE SURE TO SIGN RETURN ON PAGE 1.



Se	hedule NTS-L-NR/PY No Tax Status and Limited Income Credit Enter a	all lo	isses as "0" 20 03
1	Total 5.3% income (from Form 1-NR/PY, line 12)	. 1	1284000
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 5)		
3	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter less than "0"	. 3	1284000
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)		4 1111
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0"	. 5	
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0"	. 6	
7	Nonresidents, enter the amount from Form 1-NR/PY, line 14e. Part-year residents, enter income earned while a nonresident		
8			1284000
U	Massachusetts Adjusted Gross Income (AGI). Add lines 3 through 7	ded	uction equal to the amount by which the
	If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status. Fill in the ovatinue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total to see if you qualify for the Limited Income Credit.	al in	line 30 enter "0" in line 31 and con-
9	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and a less than or equal to line 9, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 30	\$1,0 add \$	000 and add \$14,200 to that amount. \$12,700 to that amount. If line 8 is
10	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number line 4b) by \$1,750 and add \$24,850 to that amount. If head of household, multiply the number of deper by \$1,750 and add \$22,225 to that amount. Enter the result here. If line 8 is less than or equal to line 10, you may qualify for the Limited Income Credit. Go to line 11	nden	lependents (from Form 1-NR/PY, ts (from Form 1-NR/PY, line 4b)
11	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 9.	11	800000
12	Income for Limited Income Credit. Subtract line 11 from line 8		484000
13	Tax before adjustments (from Form 1-NR/PY, line 31)		50500
14	Tax for Limited Income Credit. Multiply line 12 by 10% (.10)		48400
15	Limited Income Credit. If line 13 is smaller than line 14, you are not eligible for this credit. If line 13 is larger than line 14, subtract line 14 from line 13 and enter the result here and in line 32 of Form 1-NR/PY.	15	2100
Sc	hedule F Credit for Income Taxes Paid to Other Jurisdictions For part-y	ear r	esidents only
	If you have income other than from Form 1-NR/PY, line 12 taxed by other jurisdictions, see instructions		
1	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions		
2	Total gross 5.3% income (from Form 1-NR/PY, add line 12 and the smaller of line 7a or line 7b)	. 2	
3 4	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2		3
5	Percentage of Massachusetts tax. Multiply line 3 by line 4	. 5	
6	Income tax paid on such income to other jurisdictions. See instructions	. 6	

ALLOWABLE CREDIT. Enter the smaller of line 5 or line 6 here and fill appropriate oval on Schedule Z \dots 7

CONDITION: This is a Research Assistant for the Spring term and a Graduate Fellow for the Fall term. This student's salary WAS covered by a tax treaty but only to a limit of \$5000. The student's \$6,300.00 fellowship stipend was also covered (entirely) by a tax treaty. The student's taxable salary (the amount not covered by the tax treaty) is reported on the Form W-2. The \$5000 of salary covered by the tax treaty is reported on the Form 1042-S with an Income Code of "19" and an Exemption code of "4". The fellowship stipend is reported on the Form 1042-S with an Income Code of "15" and an Exemption code of "4". The Tuition Awards for both terms are NOT taxable, are NOT reported by MIT on any form and the student should NOT report the tuition award amounts on either the federal or Massachusetts tax returns.

d Employee's social security number	15 Decease	Pension plan	Legal rep.	Deferred compensation	Copy B	1 Wages, tips, other compensati	ion 4,450.00		
b Employer's identification number 04-2103594 16 Employer's state I.D. number M042-103-594				4	To Be Filed With	2 Federal income tax withheld			
					Employee's	3 Social security wages			
c Employer's name, address, ar MASSACHUSETTS II		OF TEC	THNOI	OCV	FEDERAL Tax Return	4 Social security tax withheld			
	RIDGE, MA			2001	Form	5 Medicare wages and tins			
					W-2	6 Medicare tax withheld			
e Employee's name, address	and ZIP co	de			Wage and Tax	9 Advance EIC navment 10 Denendent care henefits 12 Benefits included in Box 1			
					Statement				
STUDENT'S NAME STREET ADDRESS					2003				
CAMBRIDGE, MA 021	39				2005	13 See instrs. For Box 13			
CAMBRIDGE, WA 12137				15 Name of state MA	16 State wages, tips, etc. 4,450.00	17 State income tax 235.85			
Department of the Treasury – Inter This information is being furnished				45-0008	20 Name of locality	18 Local wages, tips, etc.	19 Local income tax		

Form 1042-S		For	eign Person's U.S. Se	ource Income		003		OMB No. 1545-0096	
	the Treasury		pject to Withholding aperwork Reduction Act Notice. see se		Copy C for Recipient Attach to any Federal tax return you file				
1 Income Code	2 Gross inc	ome	3 Withholding allowances	4 Net Income	5 Tax rate	6 Exemption	7 U.S. Federal tax withheld	Country code	
19 5,000.0)0			0%	4		RO	

Form 1042-S Department of the Treasury Internal Revenue Service		1 1	eign Person's U.S. So eject to Withholding	ource Income	2	2003	OMB No. 1545-0096 Copy C for Recipient Attach to any Federal tax return you file	
1 Income Code	2 Gross inco		nerwork Reduction Act Notice, see set 3 Withholding allowances	parate Instructions for Form 1 4 Net Income	042 and Form 10 5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	Country code
15	6,750.0	0			0%	4		RO

Form 1040NR-EZ

Department of the Treasury Internal Revenue Service

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-1468

2003

	Your fi	irst na	ame and initial	Last name		Identifyin	ntifying number (see page 3)				
	Preser	nt hor									
:ype:	City, to	own o	or post office, state, and ZIP co								
or1	Count	rv 🕨	요. 발생하다 내가 말을 말았다. 그런 사람들은 사람들은 사람들은								
ヹ											
Please print or type	Give a	ddres	untry were you a citizen or nat as outside the United States t ck mailed. If same as above, w	o which you want any	Give address in the country where you are a permanent resident If same as above, write "Same."						
	1 🖫	Sin	status (see page 4). Check gle nonresident alien rried nonresident alien	only one box.		EXAM	nple #	3			
			s, salaries, tips, etc. Attach	Form(s) W-2 (see page	4)		3 4450	00			
			e refunds, credits, or offsets				4				
:h Form(s) W-2 here. do not attach, any payment.	6 To 7 Ao	otal w dd lir tuden	t loan interest deduction (see p	by a treaty from page 2, I	tem J <u>6 // .</u> <u>8 </u>	750 00	5 7 4450	00			
Attach Form(s) W-2 here. Enclose, but do not attach, any pa	9 Sc		rship and fellowship grants exc t ed gross income. Subtrac				10 4457	00			
ach,	11 It		ed deductions. Enter state a				11 234	-			
m(s)	12 S	ubtra	act line 11 from line 10.	and local income taxes p	ala. Residents of India,	, see page o	12 4214				
. 0	13 E		otion deduction (see page 6				13 3050				
ach ut d	14 Ta	axab	le income. Subtract line 13		14 / 164						
Att p	15 Ta		ind your tax in the Tax Table		15 11 (00					
80	16 S		security and Medicare tax			Form 4137	16				
ū	1		nes 15 and 16. This is your				17 116	. 00			
			al income tax withheld (from			U3 25					
			estimated tax payments and for amount paid with Form								
	21 A	dd li	nes 18 through 20. These a	re your total payments			21 3.3 3	3 75			
PΔ	fund	- 1		17, subtract line 17 from lin			22 217				
Dire		- 1	23a Amount of line 22 you wa				23a 217				
dep	osit? See	e	b Routing number		c Type: ☐ Checking	Savings					
	e 6 and 1 3b, 23c,	""	d Account number								
	23d.		24 Amount of line 22 you want a	pplied to your 2004 estimate	d tax ▶ 24						
	nount		25 Amount you owe. Subtra26 Estimated tax penalty (see	oct line 21 from line 17. For	details on how to pay, s	ee page 7, ►	_25 				
Tŀ	<u>u Owe</u> nird		Do you want to allow another	e page 7). Also include on person to discuss this retu		e 7)? Yes. C	omplete the following	g. 🗌 No			
	arty esigno	ee	Designee's name	Phone no.	▶ ().	Personal ident	tification				
	gn ere		Under penalties of perjury, I declar and belief, they are true, correct, preparer (other than taxpayer) is b	e that I have examined this retu and accurately list all amounts	irn and accompanying schedulard sources of U.S. source	ules and statements,	, and to the best of my k luring the tax year. Decl	nowledge aration of			
this you	ep a copy return for r records.	r	Your signature		Date	Your occupation i	n the United States	EE			
Pr	aid e-		Preparer's signature		Date	Check if self-employed	Preparer's SSN or P	TIN			
	arer's se On	ılv	Firm's name (or yours if self-employed), address, and ZIP code			EIN Phone no.					
<u>~</u>		ب ب	address, and AIF Code 7			rnone no.	1				



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: For the year January 1–December 31, 2003 or other taxable year beginning
Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2003
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 MAILING ADDRESS CITY/TOWN/POST OFFICE STATE ZIP + 4
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) CITY/TOWN/POST OFFICE STATE OR FOREIGN COUNTRY
If name and/or address have changed since 2002, fill in oval: If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. 2.
Select only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instructions — you must enclose Schedule R/NR)
State Election Campaign Fund: (for part-year residents only) \$1 You \$1 Spouse, if filing jointly. Total ▶ \$ your tax or reduce your refund.)
Head of household (both must sign return) Soc. Sec. number in the appropriate space above.)
Part-Year Residents: Enter dates as Massachusetts resident/ to/ to/ EXAMPLE #3 Total days as Massachusetts resident + 365 = 42
Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions ▶ 3 File mention as
Exemptions: Fill in if noncustodial parent a. Personal exemptions. If single or married filing separately, enter \$3,300. If head of household, enter \$5,100. If married filing jointly, enter \$6,600.
b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► ×\$1,000 = b
c. Age 65 or over before 2004: You Spouse. Enter number ► ×\$700 = d. Blindness: You Spouse. Enter number ► ×\$2,200 =
e. Other: 1. Medical/Dental ► (from U.S. Sch. A, line 4) 2. Adoption ► (see instructions) 1 + 2 = e
f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a
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 while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.
Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) ▶ 5
6 Taxable pensions and annuities (see instructions) ▶ 6
7 Mass. bank interest: a. ► — b. exemption = 7 Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result ▼ If showing a loss, mark an X in box at left
Not less than "0." Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8
9 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) ▶ 9 10 a. ▶ Unemployment Compensation + b. ▶ Mass. state lottery winnings
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
Spoures signature (if filing jointly) Date Paid preparer's phone Paid preparer's Paid preparer's Paid preparer's Paid preparer's EIN ■
May the Department of Revenue discuss this return with the preparer shown here? (see instructions) Yes

	SOCIAL SECURITY NUMBER
11	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (enclose Schedule X). Not less than "0"
12	TOTAL 5.3% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 Note: Part-year residents, omit lines 13 and 14 and go to line 15.
13	NONRESIDENT APPORTIONMENT WORKSHEET: You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Use only when income from employment/business is earned both inside and outside Mass. and the exact Mass. 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
	c. Total working days. Add line 13a and line 13b.
	d. Nonworking days (holidays, weekends, etc.)
	e. Massachusetts ratio. Divide line 13b by line 13c
	f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2) 13f
	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 13g
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7 and 8; the exemptions in line 22a; and the EIC in line 43.
	a. Total 5.3% income (from line 12). Not less than "0"
	b. Interest income (smaller of line 7a or line 7b)
	d. Total income this return. Add lines 14a, b and c
	e. Non-Massachusetts source income. Not less than "0"
	f. Total income. Add line 14d and line 14e
4 27	g. Deduction and exemption ratio. Divide line 14d by line 14f
15	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this amount must be related to income reported on this return). Not more than \$2,000 per person. a. You + b. Spouse a + b = 15
16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ▶ 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 12/31/03, 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 (rent paid in 2003): a. ► ÷ 2 = (\$1,500 if married filling separately) ► 18
	Nonresidents, during 2003 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 9 (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"
22	Exemption amount (from line 4, item f). a. 330000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here > 22
23	5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"
	BE SURE TO COMPLETE PAGE 3.

EXAMPLE #3 _

			EXMINIPAL 110
		2003 FORM 1-NR/PY, PAGE 3	
HR	ST NA	ME M.I. LAST NAME S.I	OCIAL SECURITY NUMBER
2	4	INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than "0"	
2 2	6	TOTAL TAXABLE 5.3% INCOME. Add line 23 and line 24	1,5000
2		12% INCOME from Schedule B, line 39. Not less than "0"	
2	8	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Schedule D-IS, 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) ► □	
2	9	Credit recapture amount (enclose Sch. H-2; see instructions) ○ (BC) ○ (EOA) ○ (LIH) ► 29	
3	0	If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on report to not stop. You must complete Form 1-NR/PY.	
3	11	TOTAL INCOME TAX. Add lines 26 through 29	0.00
			Schedule Z, line 2
3	35	Schedule NTS-L-NR/PY on reverse) Total credits. Add lines 32 through 34	
3	36	INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0"	000
3	37	Voluntary contributions: Total of items a, b, c and d listed below	
		De La Corgan Transplant Fund De La Conserv. De La Conser	
3	38	Use tax due on non-Massachusetts purchases (see instructions). If no use tax due enter "0" $\dots > 38$	
3	39	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 3839	000
4	10	Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ▶ 40	235.85
4	11	2002 overpayment applied to your 2003 estimated tax (do not enter 2002 refund) ▶ 41	
4	12	2003 Massachusetts estimated tax payments (do not include amount in line 41) ▶ 42	
4	13	Earned Income Credit. from U.S. return. a. (Nonresidents, multiple by line 14g; part-year multiply this amount to the second of the second o	residents ► 43
		Enter number of qualifying children	
	44	Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only ▶ 44	
V	45	Payments made with extension (enclose Form M-4868) ▶ 45	
2	46	TOTAL TAX PAYMENTS. Add lines 40 through 45	23585
	47 48	OVERPAYMENT. If line 39 is smaller than line 46, subtract line 39 from line 46 ▶ 47 If line 39 is larger than line 46, go to line 50. If line 39 and line 46 are equal, enter "0" in line 49. Amount of overpayment you want APPLIED to your 2004 ESTIMATED TAX ▶ 48	235.85
	49	Subtract line 48 from line 47. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7000, Boston, MA 02204 ▶ 49	23585
		Direct Deposit of Refund. See instructions. Type of account: ► Checking Savings ►	
ı	F0	Routing number (first two digits must be 01–12 or 21–32) Account number	
	50	Tax due. If line 39 is larger than line 46, subtract line 46 from line 39. Use Form PV ▶ 50	

BE SURE TO SIGN RETURN ON PAGE 1.

Penalty

(Add to total in Interest line 50, if applicable.)

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204.

M-2210 amt.

EX enclose Form M-2210

_	SOCIAL SECURITY NUMBER
Sc	nedule NTS-L-NR/PY No Tax Status and Limited Income Credit Enter all losses as "0" 2003
1	Total 5.3% income (from Form 1-NR/PY, line 12)
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 5)
3	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter less than "0"
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0"
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0"
7	Nonresidents, enter the amount from Form 1-NR/PY, line 14e. Part-year residents, enter income earned while a nonresident
8	Massachusetts Adjusted Gross Income (AGI). Add lines 3 through 7
	If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval in line 30, enter "0" in line 31 and continue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total in line 8 is \$14,000 or less, go to line 11 to see if you qualify for the Limited Income Credit.
9	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,200 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$12,700 to that amount. If line 8 is less than or equal to line 9, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 309
10	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$24,850 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$22,225 to that amount. Enter the result here. If line 8 is less than or equal to line 10, you may qualify for the Limited Income Credit. Go to line 11
11	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 9
12	Income for Limited Income Credit. Subtract line 11 from line 8
13	Tax before adjustments (from Form 1-NR/PY, line 31)
14	Tax for Limited Income Credit. Multiply line 12 by 10% (.10)
15	Limited Income Credit. If line 13 is smaller than line 14, you are not eligible for this credit. If line 13 is larger than line 14, subtract line 14 from line 13 and enter the result here and in line 32 of Form 1-NR/PY.
Sc	hedule F Credit for Income Taxes Paid to Other Jurisdictions For part year residents only
	If you have income other than from Form 1-NR/PY, line 12 taxed by other jurisdictions, see instructions.
1	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions
2	Total gross 5.3% income (from Form 1-NR/PY, add line 12 and the smaller of line 7a or line 7b) 2
3 4	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2
5	Percentage of Massachusetts tax. Multiply line 3 by line 4
6	Income tax paid on such income to other jurisdictions. See instructions
7	ALLOWABLE CREDIT. Enter the smaller of line 5 or line 6 here and fill appropriate oval on Schedule Z 7

CONDITION: This student was a Research Assistant for the Spring term and a Graduate Fellow for the Fall term. This student was not covered by a tax treaty for either salary or fellowship purposes. The student's salary is reported on the Form W-2. The following items are reported on the Form 1042-S: the \$6,750.00 fellowship stipend, the personal exemption withholding value of \$1,143.75 (which the student does not report on the tax return), the net income amount of \$5,606.25 (which the student does not report on the tax return), and the amount of federal income tax withheld. The amount of federal income tax withheld from the Form W-2 and the Form 1042-S should be added together and reported on line 18 of the federal tax return Form 1040NR-EZ.

The total of the Tuition Awards for both terms (Research Assistant and Fellowship) is NOT taxable, is NOT reported by MIT on any form and should NOT be reported by the student on either the federal or Massachusetts tax return.

d Employee's social security number	15 Decease	Pension plan	Legal rep.	Deferred compensation	Copy B	1 Wages, tips, other compensati	on 9,450.00		
b Employer's identification number 04-2103594	16 Employe	er's state I.D. M042-	number 103-59	To Be Filed With Employee's	2 Federal income tax withheld 981.				
c Employer's name, address, and	ZIP code				FEDERAL	3 Social security wages			
MASSACHUSETTS INS		OF TEC	CHNOL	OGY	Tax Return	4 Social security tax withheld			
CAMBRI	DGE, MA	02139			Form	5 Medicare wages and tins			
					W-2	6 Medicare tax withheld 9 Advance EIC navment 10 Dependent care benefits 12 Benefits included in Box 1			
e Employee's name, address a	and ZIP cod	le			Wage and Tax				
					Statement				
STUDENT'S NAME STREET ADDRESS					1 2003				
CAMBRIDGE, MA 0213	9				The second secon	13 See instrs. For Box 13			
					15 Name of state MA	16 State wages, tips, etc. 9,450.00	17 State income tax 500.85		
Department of the Treasury – Interna This information is being furnished				15-0008	20 Name of locality	18 Local wages, tips, etc.	19 Local income tax		

			ign Person's U.S. Sou ect to Withholding	irce Income	1	003	OMB No. 154		
Internal Revenue Service			rwork Reduction Act Notice, see senal	rate Instructions for Form 104.			Copy C for Recipient Attach to any Federal tax return you file		
1 Income Code	2 Gross ir	icome	3 Withholding allowances	4 Net Income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	Country code	
15	6,750	.00	1,143.75	5,606.25	14%		784.88	RO	
				1 1 7		Tarana I	FELLOWSHIP		

Form 1040NR-EZ

Department of the Treasury Internal Revenue Service

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-1468

2003

	Your first i	name and initial	Last name		Identifyin	g number (see page 3))						
	Present ho	ome address (number, street, and apt.	no., or rural route). I	f a P.O. box, see page 4.									
print or type.	City, town	or post office, state, and ZIP code. If a foreign address, see page 4.											
ō	Country >	그들이 보고 있다. 이 1000 10 등이 되는 그리고 보고 있는 것도 되는 것이 이 경기를 하고 있는데 이 이 경기를 받는다고 하는데 이 생각을 받는다고 있다. 다른데 생각 (▶											
ij		ountry were you a citizen or national	during 20032										
Please pr	Give addre	ess outside the United States to which mailed. If same as above, write "S	ch you want any	Give address in the co	ountry where you e "Same."	are a permanent res	ident.						
	1 🖫 Si	status (see page 4). Check only ngle nonresident alien arried nonresident alien	one box.		EX	ample #	4						
		s, salaries, tips, etc. Attach Form	(s) W-2 (see page	4)		3 9450	00						
	4 Taxab	ole refunds, credits, or offsets of s	tate and local inco	me taxes (see page 4)		4							
	5 Schol	arship and fellowship grants. Atta	ich explanation (se	e page 4)		5 6750	00						
		wages and scholarships exempt by a											
(s) W-2 here. attach, any payment		ines 3, 4, and 5				7 16200	00						
i. Jayn	8 Stude	nt loan interest deduction (see page 5)										
Attach Form(s) W-2 here.		arship and fellowship grants excluded											
-2 t		sted gross income. Subtract the				10 14200	00						
tac¦ €	11 Itemi:	zed deductions. Enter state and lo	ocal income taxes n	aid. Residents of India	see page 6	11 500							
m'm'	12 Subtr	act line 11 from line 10	See page 0	12 15699	15								
h Form do not	13 Exem	ption deduction (see page 6)	13 3050										
ach m	14 Taxal	ole income. Subtract line 13 from		14 /2649									
Attac Enclose, but	15 Tax.	Find your tax in the Tax Table on		15 1544									
Sos	16 Socia	l security and Medicare tax on tip	Form 4137	16	1								
E	17 Add I	ines 15 and 16. This is your total	tax	is simple your recoon		17 1544	00						
		ral income tax withheld (from Forr			66 48		+						
		estimated tax payments and amo											
	20 Credi	t for amount paid with Form 1040)-C	20									
	21 Add I	ines 18 through 20. These are you	ur total payments		▶	21 1744	48						
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dep	osit? See	b Routing number		c Type: ☐ Checking	7		78						
pag	e 6 and fill 3b, 23c,	d Account number		C Type Checking									
	23d.	24 Amount of line 22 you want applied	to your 2004 actimate	d tax ▶ 24	────」, [
Am	ount	25 Amount you owe. Subtract line	21 from line 17 For	details on how to pay so	no page 7	25							
	u Owe	26 Estimated tax penalty (see page	e 7). Also include on	line 25 . 26	e page /								
Th	ird	Do you want to allow another persor	to discuss this retu	rn with the IRS (see page	7)2 🗆 Vos C	omplete the following							
	rty			mar are into tocc page	η: <u></u> ι cs. υ	omplete the following.							
	esignee	Designee's	Phone		Personal ident	ification							
		name >	no.	<u>⊁ (</u>	number (PIN)	\rightarrow LLLL							
Si	gn	Under penalties of perjury, I declare that I	have examined this retu	rn and accompanying schedu	les and statements,	and to the best of my kno	wledge						
	ere	and belief, they are true, correct, and ac preparer (other than taxpayer) is based of	curately list all amounts on all information of whic	and sources of U.S. source in the preparer has any knowledge.	ncome I received d	uring the tax year. Declar	ation of						
				그렇게 많은 경기를 하는데									
	p a copy of return for	Your signature		Date		n the United States							
your	records.	signature		Xx/xx/04	STUDEN	IT EMPLOY	EE						
Pa		Prepare		Date		Preparer's SSN or PTI							
Pr		signature			Check if self-employed								
	rer's	Firm's name (or yours if self-employed),			EIN								
Us	e Only	address, and ZIP code			Phone no.								
-	D: 1												



May the Department of Revenue discuss this return with the

preparer shown here? (see instructions) ► ☐ Yes

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Secretary Secr		SEE INSTRUCTIONS. PRINT IN BLACK INK
AND TEST SHIRT MAKE AND LESS SHIRT MAKE AND LESS AND LE	Ovals	- 발매 - Lauring
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If hame and/or address have changed since 2002, fill in owak.		
Select only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instructions — you must enclose Schedule R/NR) State Election Campaign Fund: (for part-year residents only) Filing Status: (select one only) Single Head of household (both must sign return) Nonresidents: Enter dates as Massachusetts resident Total days as Massachusetts resident Total days as Massachusetts resident Total Income from U.S. 1040, line 22: 1040A, line 15; 1040EZ, line 4; 1040NR, line 23: 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions. A Exemptions: Fill in if noncustodial parent a. Personal exemptions, If single or married filing separately, enter \$3,300. If head of household, enter \$5,100. b. Number of dependents. (Do not include yourself or your spouse.) Enter number c. Age 65 or over before 2004: You Spouse. Enter number c. Age 65 or over before 2004: You Spouse. Enter number c. Other: 1. Medical/Dental (non U.S. Sch. A, line 4) (see instructions) 1. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a. 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 while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g). 5	ADDRES	IS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) CITY/TOWN/POST OFFICE STATE OR FOREIGN COUNTRY
Select only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instructions — you must enclose Schedule R/NR) State Election Campaign Fund: (for part-year residents only) Filing Status: (select one only) Single Married filing joint return Warried filing separate return. (Enter spouse: Soc. Sec. number in the appropriate space above.) Part-Year Residents: Enter dates as Massachusetts resident Total days as Massachusetts resident Total adays as Massachusetts resident Total income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions. A Exemptions: Fill in if using whole-dollar method a Personal exemptione, If single or married filing separately, enter \$3,300. If head of household, enter \$5,100. If married filing jointly, enter \$6,600. A Number of dependents. (Do not include yourself or your spouse.) Enter number C Age 65 or over before 2004: You S Spouse. Enter number S \$2,200 = Other: 1. Medical/Dental (mon U.S. Sch. A, line 4) (mon U.S. Sch. A, line 4) Resident/Nonresidents report in lines 5 through 11 income earned while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g). A Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result Not less than "D." Business profession or farm income/loss (enclose Mass. & U.S. Sch. F). A b = 10	L	
State Election Campaign Fund: (for part-year residents only) Filling Status: (select one only)	If name	e and/or address have changed since 2002, fill in oval: If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. 2.
Filling Status: (select one only) Single Married filing joint return (both must sign return) Part-Year Residents: Enter dates as Massachusetts resident / to / Example ## / Total days as Massachusetts resident +365 = 42 Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Teleflie Tax Record, item I. If married filing separately, see instructions.		(This contribution will not change
Part-Year Residents: Enter dates as Massachusetts resident Total Income from U. S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions	Claic	Filing Chattan
Total days as Massachusetts resident	1	Head of household (both must sign return) Soc. Sec. number in the appropriate space above.)
1040NR-EZ, line 7; or U.S. Telefile Tax Record, item 1. If married filling separately, see instructions > 3 EXEMPTIONS: Fill in if noncustodial parent a. Personal exemptions. If single or married filling separately, enter \$3,300. If head of household, enter \$5,100. If married filling jointly, enter \$6,600 a 3 3 0 0 0 0 b. Number of dependents. (Do not include yourself or your spouse.) Enter number ►	4	FAMILE #7
Exemptions: Fill in if using whole-dollar method a. Personal exemptions. If single or married filing separately, enter \$3,300. If head of household, enter \$5,100. b. Number of dependents. (Do not include yourself or your spouse.) Enter number c. Age 65 or over before 2004: You Spouse. Enter number c. Age 65 or over before 2004: You Spouse. Enter number c. Other: 1. Medical/Dental (from U.S. Sch. A, line 4) (from U.S. Sch. A, line 4) 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 while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) 5	3	
b. Number of dependents. (Do not include yourself or your spouse.) Enter number ►	4	Exemptions: Fill in if noncustodial parent
c. Age 65 or over before 2004: You Spouse. Enter number × \$700 = d. Blindness: You Spouse. Enter number × \$2,200 = e. Other: 1. Medical/Dental × 2. Adoption × (see instructions) 1+2 = e 1. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a. × 4f 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 while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g)		If married filing jointly, enter \$6,600.
d. Blindness: You Spouse. Enter number ×\$2,200 =		
(from U.S. Sch. A, line 4) (see instructions) 1 + 2 = e f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a		
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 while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g)		(from U.S. Sch. A, line 4) (see instructions) 1 + 2 = e
Part-year residents report in lines 5 through 11 income earned while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) ▶ 5 Taxable pensions and annuities (see instructions) ▶ 6 Taxable pensions and annuities (see instructions) ▶ 6 Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result Not less than "0." Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) ▶ 9 10 a. ▶		The state of the s
Taxable pensions and annuities (see instructions)		Part-year residents report in lines 5 through 11 income earned while a resident. Do not use lines 13 or 14. If filling both as a nonresident and part-year resident, be sure to complete Schedule R/NR,
Mass. bank interest: a. ►	5	Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) ▶ 5
Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result Not less than "0." Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) > 8 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) > 9 10 a. >		Taxable pensions and annuities (see instructions) ▶ 6
Not less than "0." Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) ▶ 9 10 a. ▶	7	Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result
10 a. ► +b. ►a+b=10	8	Not less than "0."
	9	Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) ▶ 9
	10	Unemployment Compensation Mass. state lottery winnings
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 Signature (if filing jointly) Date Paid preparer's phone Paid preparer's		signature xx/xx/04 or PTIN >

► Paid preparer's signature

Date

Fill in if self-employed

• I I I I I I I I I I I I I I I I I I I	EXAMPLE #4
SUCIAL DECUTITY AUTHORY	A CONTRACTOR OF THE CONTRACTOR
Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (enclose Schedule X). Not less than "0"	11 11 11 11 11
TOTAL 5.3% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 1. Note: Part-year residents, omit lines 13 and 14 and go to line 15.	2 945000 A If showing a loss, mark an X in box at left
NONRESIDENT APPORTIONMENT WORKSHEET: You cannot apportion Mass. wages as shown on Form W	-2. Do not use this worksheet if you know the exa
amount of your Mass. source income. Use only when income from employment/business is earned both inside a known. Basis: working days miles sales other: a. Working days (or other basis) outside Massachusetts	
b. Working days (or other basis) inside Massachusetts	. 13b
c. Total working days. Add line 13a and line 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 Mass. wages as shown on Form W-2)	. 13f
g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1	13g
NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to deductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7 and 8; the exemption	to determine the ratio for apportioning the ns in line 22a; and the EIC in line 43.
a. Total 5.3% income (from line 12). Not less than "0"	. 14a 9,45000
b. Interest income (smaller of line 7a or line 7b)	► 14b
c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 12. Not less than "0.")	. 14c
d. Total income this return. Add lines 14a, b and c	. 14d 945000
e. Non-Massachusetts source income. Not less than "0"	- 14e 475000
f. Total income. Add line 14d and line 14e	. 14f 161000
g. Deduction and exemption ratio. Divide line 14d by line 14f	14g 5869
Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this amount must be rela	ated to income reported on this return).
Not more than \$2,000 per person. a. You ► + b. Spouse ►	a + b = 15
Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) .	▶16
Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you 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
Rental deduction (rent paid in 2003): a. ► ÷ 2 = (\$1,500 if married	000 filing separately) ► 18
Nonresidents, during 2003 did you have a family home or any other dwelling outside Massachusetts or intend to return in the future? Yes No. If yes, you do not qualify for this deduction.	to which you generally or customarily return
Other deductions from Schedule Y, line 9 (enclose Schedule Y)	▶ 19
TOTAL DEDUCTIONS. Add lines 15 through 19	▶ 20
5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	***************************************
Exemption amount (from line 4, item f). a. 330000 Nonresidents multiply line 22a by line 2. Enter	er result here ► 22
5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	23 75/323
If line 21 is less than line 22, see instructions. BE SURE TO COMPLETE PAGE 3	

2003 FORM 1-NR/PY, PAGE 3 FIRST NAME TOTAL TAXABLE 5.3% INCOME. Add line 23 and line 24 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 Sch. D, line 20 by .0585. See instr.; fill in oval 🕨 🗀 14 12% INCOME from Schedule B. line 39. 23TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Schedule D-IS, 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) ▶ □ Credit recapture amount (enclose Sch. H-2; see instructions) ☐ (BC) ☐ (EOA) ☐ (LIH) ► 29 If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) Do not stop. You must complete Form 1-NR/PY. CREDITS. Lines 32 through 34. Enclose all applicable schedules. ▶32 ▶34 Limited Income Credit (complete Credits from Schedule 7, line 1 Credits from Schedule Z, line 2 Schedule NTS-L-NR/PY on reverse). Total credits. Add lines 32 through 34..... 36 Voluntary contributions: Total of items a. b. c and d listed below a. Organ Transplant Fund b. Endangered Wildlife Conserv. c. Massachusetts AIDS Fund d. Mass. U.S. Olympic Fund Use tax due on non-Massachusetts purchases (see instructions). If no use tax due enter "0" ▶ 38 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 38 39 40 Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ▶ 40 2002 overpayment applied to your 2003 estimated tax (do not enter 2002 refund) ▶ 41 2003 Massachusetts estimated tax payments (do not include amount in line 41) ▶ 42 (Nonresidents, multiply this amount 43 Earned Income Credit. from U.S. return, a. > by line 14g; part-year residents multiply this amount by line 2) Enter number of qualifying children Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only ▶ 44 Payments made with extension (enclose Form M-4868)..... ▶ 45 **OVERPAYMENT.** If line 39 is smaller than line 46, subtract line 39 from line 46..... ▶ 47 If line 39 is larger than line 46, go to line 50. If line 39 and line 46 are equal, enter "0" in line 49. Amount of overpayment you want APPLIED to your 2004 ESTIMATED TAX ▶ 48 49 Subtract line 48 from line 47. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7000, Boston, MA 02204 . . . ▶ 49 Direct Deposit of Refund. See instructions. Type of account: ► Checking Routing number (first two digits must be 01-12 or 21-32) Account number 51 Tax due. If line 39 is larger than line 46, subtract line 46 from line 39. Use Form PV

BE SURE TO SIGN RETURN ON PAGE 1.

Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204.

M-2210 amt.

EX enclose

Form M-2210

(Add to total in

line 50, if applicable.)

Interest

Example #4

St	hedule NTS-L-NR/PY No Tax Status and Limited Income Credit Enter all Josses as "0" 2013
1	Total 5.3% income (from Form 1-NR/PY, line 12)
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 5)
3	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter less than "0"
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0"
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0"
7	Nonresidents, enter the amount from Form 1-NR/PY, line 14e. Part-year residents, enter income earned while a nonresident
8	Massachusetts Adjusted Gross Income (AGI). Add lines 3 through 7
	If you paid tuition to a two- or four-year college for yourself or a dependent, you may be entitled to a deduction equal to the amount by which the tuition payments, less any scholarships, grants or financial aid received, exceed 25% of line 8. See Schedule Y, line 7 worksheet in instructions.
	If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval in line 30, enter "0" in line 31 and continue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total in line 8 is \$14,000 or loss, no to line 11
_	to see if you qualify for the Limited Income Credit. * NOT ELIGIBLE FOR "NO TAX STATUS."
9	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,200 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$12,700 to that amount. If line 8 is less than or equal to line 9, you qualify for No Tax Status. See the instructions for Form 1-NR/PY,
	line 30. **NOT. FLIGIBLE FOR. "LIMITED INCOME CREDIT."9
10	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$24,850 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$22,225 to that amount. Enter the result here. If line 8 is less than or equal to
	line 10, you may qualify for the Limited Income Credit. Go to line 11
11	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 9
12	Income for Limited Income Credit. Subtract line 11 from line 8
13	Tax before adjustments (from Form 1-NR/PY, line 31)
14	Tax for Limited Income Credit. Multiply line 12 by 10% (.10)
15	Limited Income Credit. If line 13 is smaller than line 14, you are not eligible for this credit. If line 13
	is larger than line 14, subtract line 14 from line 13 and enter the result here and in line 32 of Form 1-NR/PY15
Sc	hedule F Credit for Income Taxes Paid to Other Jurisdictions For part-year residents only
	If you have income other than from Form 1-NR/PY, line 12 taxed by other jurisdictions, see instructions.
1	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions
2	Total gross 5.3% income (from Form 1-NR/PY, add line 12 and the smaller of line 7a or line 7b)
3 4	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2
	Note: If choosing the optional 5.85% tax rate, multiply by .0585
5	Percentage of Massachusetts tax. Multiply line 3 by line 4
6	Income tax paid on such income to other jurisdictions. See instructions
7	ALLOWABLE CREDIT. Enter the smaller of line 5 or line 6 here and fill appropriate oval on Schedule Z 7

CONDITION: This student was a Research Assistant for the Spring term and a Graduate Fellow for the Fall term. This student was eligible for tax treaty coverage on both the salary and fellowship but DID NOT CLAIM such coverage through MIT. The student now decides to claim the tax treaty coverage when filing his/her federal and Massachusetts tax returns. It will be necessary for the student to attach a Form 8233 (salary tax treaty claim) and a Form W8-BEN (fellowship tax treaty claim) and a statement explaining that the student was not aware of the opportunity to claim tax treaty coverage through the university.

Only \$5000.00 of the student's salary is eligible for tax treaty coverage. The entire amount of the fellowship is eligible for tax treaty coverage.

The student's salary is reported on the Form W-2. The following items are reported on the Form 1042-S: the \$6,750.00 fellowship stipend, the personal exemption withholding value of \$1,143.75 (which the student does not report on the tax return), the net income amount of \$5,606.25 (which the student does not report on the tax return), and the amount of federal income tax withheld. The amount of federal income tax withheld from the Form W-2 and the Form 1042-S should be added together and reported on line 18 of the federal tax return Form 1040NR-EZ.

The total of the Tuition Awards for both terms (Research Assistant and Fellowship) is NOT taxable, is NOT reported by MIT on any form and should NOT be reported by the student on either the federal or Massachusetts tax return.

d Employee's social security number	d Employee's social security number 15 Pension Legal Deferred plan rep. Legal compensus					1 Wages, tips, other compensation	on 9,450.0		
b Employer's identification number 04-2103594	16 Employe	er's state I.D.:	number 103-59	4	Copy B To Be Filed With Employee's	2 Federal income tax withheld	981.6		
c Employer's name, address, an	d ZIP code				FEDERAL	3 Social security wages			
MASSACHUSETTS IN		OF TEC	HNOL	OGY	Tax Return	4 Social security tax withheld			
CAMBR	IDGE, MA	02139			Form	5 Medicare wages and tins			
					W-2	6 Medicare tax withheld			
e Employee's name, address	and ZIP cod	le			Wage and Tax	9 Advance EIC payment			
STUDENT'S NAME					Statement	10 Dependent care benefits	Dependent care benefits		
STREET ADDRESS					2003	12 Benefits included in Box 1			
CAMBRIDGE, MA 0213	39				15 Name of state	13 See instrs. For Box 13			
					MA	16 State wages, tips, etc. 9,450.00	17 State income tax 500.85		
Department of the Treasury – Internation is being furnished	nal Revenue Ser to the Internal	vice. OMI Revenue S	B No. 154 Service.	5-0008	20 Name of locality	18 Local wages, tips, etc.	19 Local income tax		

		Subj	ign Person's U.S. Sou ect to Withholding			003	OMB No. 1545-0096 Copy C for Recipient Attach to any Federal tax return you file		
1 Income Code	1 2 Income Gross income		work Reduction Act Notice. see separ	rate Instructions for Form 10 4 Net Income	5 Tax rate	6 Exemption code	7 Country U.S. Federal tax code withheld		
15	6,750	0.00	1,143.75	5,606.25	14%		784.88	RO	
							FELLOWSHIP		

CONDITION: This student was a Research Assistant for the Spring term and a Graduate Fellow for the Fall term. This student was eligible for tax treaty coverage on both the salary and fellowship but DID NOT CLAIM such coverage through MIT. The student now decides to claim the tax treaty coverage when filing his/her federal and Massachusetts tax returns. It will be necessary for the student to attach a Form 8233 (salary tax treaty claim) and a Form W8-BEN (fellowship tax treaty claim) and a statement explaining that the student was not aware of the opportunity to claim tax treaty coverage through the university.

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The total of the Tuition Awards for both terms (Research Assistant and Fellowship) is NOT taxable, is NOT reported by MIT on any form and should NOT be reported by the student on either the federal or Massachusetts tax return.

d Employee's social security number	15 Decease	Pension plan	Legal rep.	Deferred compensation	Copy B	1 Wages, tips, other compensati	on 9,450.00		
b Employer's identification number 04-2103594	16 Employe	er's state I.D. M042	number -103-59	To Be Filed With Employee's	2 Federal income tax withheld 981				
c Employer's name, address, and	ZIP code				FEDERAL	3 Social security wages			
MASSACHUSETTS IN		OF TEC	CHNOL	OGY	Tax Return	4 Social security tax withheld			
CAMBRI	DGE, MA	02139			Form	5 Medicare wages and tins			
					W-2	6 Medicare tax withheld			
e Employee's name, address	and ZIP cod	le			Wage and Tax	9 Advance EIC payment			
COLUDENIOS NA RES					Statement	10 Dependent care benefits 12 Benefits included in Box 1			
STUDENT'S NAME STREET ADDRESS					1 2003				
CAMBRIDGE, MA 0213	9				45.1	13 See instrs. For Box 13			
					15 Name of state MA	16 State wages, tips, etc. 9,450.00	17 State income tax 500.85		
Department of the Treasury – Internation is being furnished	al Revenue Ser to the Internal	rvice. OM Revenue S	B No. 154 Service.	15-0008	20 Name of locality	18 Local wages, tips, etc.	19 Local income tax		

Form 1042-S			ign Person's U.S. Sou	rce Income		002	OMB No. 1545-0096		
Department of the Internal Revenue	e Treasury		ect to Withholding	rate Instructions for Form 1		003	Copy C for Recipient Attach to any Federal tax return you file		
1 Income Code	me Gross income		3 Withholding allowances	4 Net Income	5 Tax rate	6 Exemption code	7 U.S. Federal tax withheld	Country code	
15	6,750	.00	1,143.75	5,606.25	14%		784.88	RO	
				第一 <u>支援等</u> 基。		I	FELLOWSHIP		

Example 5 Continued

If the student had received only a Form W-2 the amounts on line 6 and 18 would be reduced by the fellowship amounts.

If the student had received only a Form 1042-S for the fellowship the amount \$6750.00 would be entered on Line 6; the federal income tax withheld, \$784.88, would be entered on Line 18, 21, 22 and 23a.

there would be no entry in Lines 3, 7, 10, 11, 12, 13 or 14. The amount on line 6 would include only the fellowship amount

<u>Massachusetts Department of Revenue when claiming tax</u> <u>treaty coverage on tax returns.</u>

Attach to Federal and Massachusetts <u>Tax Returns</u>

To: Internal Revenue Service Philadelphia Service Center

To: Massachusetts Department of Revenue

This letter is intended to notify the Internal Revenue Service and the Massachusetts Department of Revenue that I am claiming tax treaty coverage as indicated by the attached Form 8233 and/or Form W8-BEN which has been attested to by my university employer, the Massachusetts Institute of Technology. I was not aware of the opportunity to claim such coverage through my employer and have done so with the filing of my tax returns for calendar year 2003. As such there is no Form 1042-S to attach to my tax return.

Very truly yours,

Note to Student: the Forms 8233 and W8-BEN, referenced above, can be completed in the Payroll Department, NE49-3131. The Form(s) will be signed by a Payroll Office representative and the student should attach copies to their tax return in order to claim the tax treaty coverage.

Form 1040NR-EZ

Department of the Treasury Internal Revenue Service

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-1468

2003

	Υοι	ır first n	arne and initial	Last name		Identifyir	ng number (see page	: 3)							
	Pre	sent ho	me address (number, street, and apt. ı	no., or rural route). I	f a P.O. box, see page 4										
type.	City	, town	or post office, state, and ZIP code. If a foreign address, see page 4.												
ō	Coi	untry >	- 그리고 그는 그 그는 그를 보면 그는 것이 되는 것이 되었다. 그런 것이 되었다. 그런 그는 그를 보고 있다. 그리고 있다. 그리고 있다. > () 그리고 말했습니다. 그리고 있는 그는 그를 보고 있는 그림을 보고 있는 그를 보고 있다. 그리고 있는 그를 보고 있는 것이 되었다.												
ij			ountry were you a citizen or national de												
Please print or type	Giv	e addre	ess outside the United States to which ck mailed. If same as above, write "Sa	h you want any	Give address in the c	ountry where you te "Same."	ı are a permanent r	esident.							
	1 2	☐ Sii	status (see page 4). Check only ongle nonresident alien arried nonresident alien	one box.											
	3	Wage	s, salaries, tips, etc. Attach Form(s	s) W-2 (see page	4)		3 4450	00							
	4	Taxab	le refunds, credits, or offsets of sta	ate and local inco	me taxes (see page 4) [4								
ent.	5 6	Schol Total v	arship and fellowship grants. Attac wages and scholarships exempt by a tr nes 3, 4, and 5	ch explanation (se eaty from page 2, It	e page 4)		5 7 445 0	000							
here. any payment	8	Studer	nt loan interest deduction (see page 5)		[8]										
ny p	9	Schola	rship and fellowship grants excluded (see page 6)	9										
V-21	10	Adjus	ted gross income. Subtract the s	um of line 8 and l	ine 9 from line 7 .		10 4450	00							
Attach Form(s) W-2 here.	11	Itemiz	zed deductions. Enter state and loc	al income taxes p	aid. Residents of India	, see page 6	11 500								
Form o not	12	Subtr	act line 11 from line 10		12 39 49										
4.8	13	Exem	ption deduction (see page 6)		13 3050										
ttac	14	Taxab	ole income. Subtract line 13 from l		14 899										
A Se,	15	lax.	ind your tax in the Tax Table on p	15 89	7 00										
Enclose,	16	20CIS	I security and Medicare tax on tip i	16 17 2 9	> 00										
			nes 15 and 16. This is your total t al income tax withheld (from Form			746 48		7 00							
			estimated tax payments and amou												
	20	Credit	for amount paid with Form 1040-	пт аррпоц пот 2 С	20										
	21	Add I	ines 18 through 20. These are you	total payments			21 1766	48							
Re	func		22 If line 21 is more than line 17, sub				22 1477								
Dire			23a Amount of line 22 you want refu	nded to you		•	23a / 4 77								
	osit? e 6 ar		b Routing number		C Type: ☐ Checking	∏ Savings									
in Ž	3b, 23		d Account number												
	23d.		24 Amount of line 22 you want applied t	o your 2004 estimate	itax ▶ 24										
	oun 1 Ov		25 Amount you owe. Subtract line26 Estimated tax penalty (see page	21 from line 17. For	details on how to pay, sine 25 . 26	ee page 7	25 								
Th	ird		Do you want to allow another person			e 7)?	complete the following	ig. 🗌 No							
	rty sig	nee	Designee's name	Phone no.		Personal iden	tification								
	gn ere		Under penalties of perjury, I declare that I h and belief, they are true, correct, and accu preparer (other than taxpayer) is based on	urately list all amounts	and sources of U.S. source	ules and statements	, and to the best of my luring the tax year. Dec	knowledge claration of							
Kee _l this		py of for	Your signature Signature	Your occupation i	n the United States										
Pa Pr	id e-		Preparer's signature		X¥ / Xy /04/ Date	Check if self-employed	Preparer's SSN or I	PTIN							
	rer		Firm's name (or yours if self-employed),			EIN									
<u>Us</u>	e C	<u>Only</u>	address, and ZIP code			Phone no.	()								

May the Department of Revenue discuss this return with the

preparer shown here? (see instructions) ► < Yes

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Fill in if self-employed

Date

Ovals mu	ust be filled in completely. Example: For the year January 1—December 31, 2003 or other taxable year beginning
FIRST NAM	rm 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2003 M.I. LAST NAME 1. YOUR SOCIAL SECURITY NUMBER
SPOUSE'S I	FIRST NAME M.I. LAST NAME 2. SPOUSE'S SOCIAL SECURITY NUMBER DDRESS CITY/TOWN/POST OFFICE STATE ZIP+4
ADDRESS (OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT) CITY/TOWN/POST OFFICE STATE OR FOREIGN COUNTRY
. Salact o	and/or address have changed since 2002, fill in oval: If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. 2. Conly one: Nonresident Part-year resident Filing as both a nonresident and part-year resident (see instructions — you must enclose Schedule R/NR)
(State El	lection Campaign Fund: (for part-year residents only) \$1 You \$1 Spouse, if filing jointly. Total \$\$ \$\text{Total Psi instructions } \text{—you must enclose schedule R/MN} \\ \$\text{(This contribution will not change your reduce your refund.)}
etts with	Filing Status: (select one only) Single Married filing joint return (both must sign return) Soc. Sec. number in the appropriate space above.)
snyo 2 I	Part-Year Residents: Enter dates as Massachusetts resident
lassa	Total days as Massachusetts resident
	Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions ▶ 3
s) 66	Exemptions: Fill in if noncustodial parent
ld 10	a. Personal exemptions. If single or married filing separately, enter \$3,300. If head of household, enter \$5,100. If married filing jointly, enter \$6,600
26 ar	in married ming jointly, effect \$0,000
	b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► ×\$1,000 = b c. Age 65 or over before 2004: You Spouse. Enter number ► ×\$700 =
Forms	d. Blindness: You Spouse. Enter number ×\$2,200 =
state copy of	e. Other: 1. Medical/Dental ► (from U.S. Sch. A, line 4) 2. Adoption ► (see instructions) 1 + 2 = e
ည်	f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a
i single	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 while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.
5 v	Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) ▶ 5
Attac	Taxable pensions and annuities (see instructions)
	Mass. bank interest: a. ► b. exemption = 7
	Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result Not less than "0." If showing a loss, mark an X in box at left
8 1	Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8
40	Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) ▶ 9
10 :	a. ► + b. ►
	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 PTIN PTIN PTIN PTIN PTIN PTIN PTIN
	Spouse's signature (if filing jointly) Date Paid preparer's phone Paid preparer's LIN

► Paid preparer's signature

	2003 FORM 1-NR/PY, PAGE 3	
FIRST NA	ME M.i. LAST NAME	SOCIAL SECURITY NUMBER
24		
24	INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than "0" ▶ 24	
25 26	TOTAL TAXABLE 5.3% INCOME. Add line 23 and line 24	115000
27	the optional 5.85% tax rate, multiply line 25 and the amount in Sch. D, line 20 by .0585. See instr.; fill in oval 26	6200
27	12% INCOME from Schedule B, line 39. Not less than "0"	
28	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Schedule D-IS, fill in oval and enclose Schedule D-IS ► ≥ 28	
29	If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ► ☐ Credit recapture amount (enclose Sch. H-2; see instructions) ☐ (BC) ☐ (EOA) ☐ (LIH) ► 29	
30	날이보고 사용하고 하다면 그들이 하는 그를 그렇게 하지 않는 일을 만하고 했습니다.	
	If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on real point stop. You must complete Form 1-NR/PY.	
31	TOTAL INCOME TAX. Add lines 26 through 29	0.00
	►32 ►33 ►34 ►34 ► 34	
	Limited Income Credit (complete Credits from Schedule Z, line 1 Credits from Schedule NTS-L-NR/PY on reverse)	Schedule Z, line 2
35	Total credits. Add lines 32 through 34	
36	INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0"	000
37	Voluntary contributions: Total of items a, b, c and d listed below	
38	a. Organ Transplant Fund b. Endangered Wildlife Conserv. c. Massachusetts AIDS Fund d. Mass. U.S. Olympic Fund Use tax due on non-Massachusetts purchases (see instructions). If no use tax due enter "0" > 38	
39	사람은 그들이 여러 살길 때가 들을 살았다. 그리는	000
	그림 보인 그는 그 등록은 모든데 여름이 말로 그릇을 되었다. 그리고 그는 글로 걸린 그래	50085
40	Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ▶ 40	12,001.57
41	2002 overpayment applied to your 2003 estimated tax (do not enter 2002 refund) ► 41	
42	2003 Massachusetts estimated tax payments (do not include amount in line 41) ▶ 42 Enter amount (Nonresidents, multir	
43	Earned Income Credit. from U.S. return. a. ► × .15 = by line 14g; part-year multiply this amount	residents ► 43
	Enter number of qualifying children	
44	Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only ▶ 44	
45	Payments made with extension (enclose Form M-4868) ► 45	
46	TOTAL TAX PAYMENTS. Add lines 40 through 45	50085
47	OVERPAYMENT. If line 39 is smaller than line 46, subtract line 39 from line 46 ▶ 47 If line 39 is larger than line 46, go to line 50. If line 39 and line 46 are equal, enter "0" in line 49.	50085
48	Amount of overpayment you want APPLIED to your 2004 ESTIMATED TAX	
49	Subtract line 48 from line 47. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7000, Boston, MA 02204 ▶ 49	50085
	Direct Deposit of Refund. See instructions. Type of account: ► Checking Savings	
	Routing number (first two digits must be 01–12 or 21–32) Account number	
50	Tax due. If line 39 is larger than line 46, subtract line 46 from line 39. Use Form PV ► 50	
	Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to (Add to total in Interest line 50, if applicable.) M-2210 amt.	Mass. DOR, PO Box 7003, Boston, MA 02204. ► EX enclose Form M-2210
	BE SURE TO SIGN RETURN ON PAGE 1.	

	- I I I I I I I I I I I I I I I I I I I	
11	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (enclose Schedule X). Not less than "0"	
12	TOTAL 5.3% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12 Note: Part-year residents, omit lines 13 and 14 and go to line 15.	
13	A STATE OF THE STA	the exact
	amount of your Mass. source income. Use only when income from employment/business is earned both inside and outside Mass. and the exact Mass. am known. Basis: working days miles sales other:	ount is not
	b. Working days (or other basis) inside Massachusetts	
	c. Total working days. Add line 13a and line 13b	
	d. Nonworking days (holidays, weekends, etc.)	
	e. Massachusetts ratio. Divide line 13b by line 13c	
	f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2) 13f	
	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 13g	
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to determine the ratio for apportioning deductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7 and 8; the exemptions in line 22a; and the EIC in line 43.	the
	a. Total 5.3% income (from line 12). Not less than "0"	00
	b. Interest income (smaller of line 7a or line 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 12. Not less than "0.")	
	d. Total income this return. Add lines 14a, b and c	00
	e. Non-Massachusetts source income. Not less than "0"	
	f. Total income. Add line 14d and line 14e	00
	g. Deduction and exemption ratio. Divide line 14d by line 14f	00
15	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this amount must be related to income reported on this return)	
	Not more than \$2,000 per person. a. You ► + b. Spouse ► a + b = 15	
16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ▶ 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 12/31/03, or dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).	isabled
	Not more than two: a. ► ×\$3,600 = Nonresidents multiply result by line 14g; part-year residents multiply result by line 2 ► 17	
18	Not mare than \$2,000	
	Nonresidents, during 2003 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily or intend to return in the future? Yes No. If yes, you do not qualify for this deduction.	returned
19	Other deductions from Schedule Y, line 9 (enclose Schedule Y)	00
20	TOTAL DEDUCTIONS. Add lines 15 through 19	00
21		00
22	Exemption amount (from line 4, item f). a. 33000 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here > 22	00
23		00
	If line 21 is less than line 22, see instructions.	

	Rel 1 a section of the section of th	
Sc	hedule NTS-L-NR/PY No Tax Status and Limited Income Credit Enter all I	osses as "0" 20 13
1	Total 5.3% income (from Form 1-NR/PY, line 12)	945000
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 5)	500000
3	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter less than "0"	445000
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0"	
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0"	
7	Nonresidents, enter the amount from Form 1-NR/PY, line 14e. Part-year residents, enter income earned while a nonresident	
8	Massachusetts Adjusted Gross Income (AGI). Add lines 3 through 7	445000
	If you paid tuition to a two- or four-year college for yourself or a dependent, you may be entitled to a dec tuition payments, less any scholarships, grants or financial aid received, exceed 25% of line 8. See Sch	luction equal to the amount by which the edule Y. line 7 worksheet in instructions.
	If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval in tinue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total in lito see if you qualify for the Limited Income Credit.	line 30 enter "0" in line 31 and con-
9	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1, If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add less than or equal to line 9, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 309	000 and add \$14,200 to that amount. \$12,700 to that amount. If line 8 is
10	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of line 4b) by \$1,750 and add \$24,850 to that amount. If head of household, multiply the number of depended by \$1,750 and add \$22,225 to that amount. Enter the result here. If line 8 is less than or equal to line 10, you may qualify for the Limited Income Credit. Go to line 11	nts (from Form 1-NR/PY, line 4b)
11	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 9	
12	Income for Limited Income Credit. Subtract line 11 from line 8	
13	Tax before adjustments (from Form 1-NR/PY, line 31)	
14	Tax for Limited Income Credit. Multiply line 12 by 10% (.10)	
15	Limited Income Credit. If line 13 is smaller than line 14, you are not eligible for this credit. If line 13 is larger than line 14, subtract line 14 from line 13 and enter the result here and in line 32 of Form 1-NR/PY	
20	hedule F Credit for Income Taxes Paid to Other Jurisdictions For part-year	
24	If you have income other than from Form 1-NR/PY, line 12 taxed by other jurisdictions, see instructions.	residents only
1	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions	
2	Total gross 5.3% income (from Form 1-NR/PY, add line 12 and the smaller of line 7a or line 7b) 2	
34	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2. Mass. tax on 5.3% income. Multiply Form 1-NR/PY, line 23 by .053, less any amount in line 32. Note: If choosing the optional 5.85% tax rate, multiply by .0585	3
5	Percentage of Massachusetts tax. Multiply line 3 by line 4	
6	Income tax paid on such income to other jurisdictions. See instructions	
7	ALLOWABLE CREDIT. Enter the smaller of line 5 or line 6 here and fill appropriate oval on Schedule Z 7	

SOCIAL SECURITY NUMBER

		will delay the processing of your			
FIRST NA	M.I. LAST NAME	r eturn. Social Security Number			
Note:	If reporting other income on Form 1, line 9 or Form 1 AID/DV line 14 and/or delining about 1, 1				
Note: If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19 and/or claiming other credits on Form 1, line 29 or Form 1-NR/PY, lines 33 or 34 you must complete and enclose the following schedule(s) with your return.					
	hedule X Other Income Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these sch				
1	Alimony received (from U.S. return) (full- and part-year residents only; see instructions)	-1			
2	Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet in instructions) ▶	2			
3	Other gambling winnings. Not less than "0." Gambling losses are not deductible under Mass. law > (sources other than Massachusetts state lottery; report Massachusetts state lottery winnings on	- 3			
4	Form 1, line 8b or Form 1-NR/PY, line 10b) Fees and other 5.3% income. Not less than "0"	4			
5	Total other 5.3% income. Add lines 1 through 4. Not less than "0." Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11	- 5			
Se	hedule Y Other Deductions Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate the	se schedules.			
1	Allowable employee business expenses (from worksheet in instructions). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	-1			
2	Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY)	2			
3 4 5	Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below.	500000			
	 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, Income exempt under U.S. tax treaty 				
	See instructions. Student loan interest deduction (only if not claiming the same expenses in line Medical savings account deduction Moving expenses Self-employed health insurance deduction (see instructions) Certain qualified deductions from U.S. Form 1040 (see instructions)				
6	Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions)	- 6			
7	College Tuition Deduction (from worksheet in instructions)	- 7			
8	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 5; see instructions)	- 8			
9	Total other deductions. Add lines 1–8. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ▶	9 500000			
Sc	hedule Z. Other Credits Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these sche	dules.			
1	Part 1. Credits Lead Paint Economic Opportunity Area Full Employment Credit				
	Septic Credit Brownfields Low-Income Housing Credit Nonresidents and part-year residents, enter line 1 total on Form 1-NR/PY, line 33. Part-year residents, also complete line 2, if applicable. Full-year residents, complete lines 1 through 3	. 1			
2	Part 2. Credits for Residents and Part-Year Residents Only Income tax paid to another state or jurisdiction. (Residents, complete worksheet in instructions;	 manuscontext24enem 223 vs. citiespecit? avaid no cost financia? aquest. 			
	part-year residents, complete and enclose Schedule F.) Enter two-letter state or jurisdictional postal code (see instructions)	government of the state of the			
	Part-year residents, enter line 2 total on Form 1-NR/PY, line 34. Full-year residents, complete line 3	- 2			
3	Total credits. Full-year residents only, add lines 1 and 2. Enter the result here and on Form 1, line 29				