DO NOT FILE THIS FORM — FOR INFORMATIONAL PURPOSES ONLY.

PRINT IN BLACK INK

Ovals must be filled in completely. Example: ● Photocopies of this form are not acceptable. For the year January 1–December 31, 1996 or other taxable year beginning _____ 1996, ending _____ .

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 1996

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

ADDRESS | CITY/TOWN/POST OFFICE | STATE | ZIP + 4

Check one: ○ Nonresident ○ Part-year resident. If taxpayer is deceased, fill in appropriate oval (see instructions): 1. ○ 2. ○
○ Filing as both a nonresident and part-year resident (enclose Schedule R/NR — see instructions).

Mass. Election Campaign Fund: (for part-year residents only) ○ $1 You, ○ $1 Spouse, if filing jointly. Total ► $ ____ (This contribution will not change your tax or reduce your refund.)

LINE

1 Filing Status: **(Select one only)** ○ Single ○ Married filing joint return (both must sign return) ○ Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.) ○ Head of household

2 Part-Year Residents: Enter dates as Massachusetts resident ___/___/___ to ___/___/___

Total days as Massachusetts resident ___ ÷ 365 = .___ ◄ 2

3 Total Income from U.S. 1040, line 22; 1040A, line 14; 1040EZ, line 4; or U.S. Telefile worksheet, item H . . . . . ► 3 ____,___,___.___

○ Fill in if using whole-dollar method

4 Exemptions: ○ Fill in if noncustodial parent

a. Personal exemptions. If single or married filing separately, enter $2,925. If head of household, enter $4,520. If married filing jointly, enter $5,850. . . . . a

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► ___ × $1,000 . . . . . b
Enter dependents' Social Security numbers. See page 10 if born in 1996. _____ _____ _____ _____

c. Age 65 or over before 1997: ○ You + ○ Spouse = ► ___ × $700. c

d. Blindness: ○ You + ○ Spouse = ► ___ × $2,200 . . . . . d

e. Other: 1. Medical/Dental ► (from U.S. Sch. A, line 4) ____,___,___.___ 2. Adoption ► (from worksheet) ____,___,___.___ 1 + 2 = e

f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a . . . . . ► 4f

Nonresidents report in lines 5 through 11 Mass. source income only. Use line 13 if appropriate.
Part-year residents report in lines 5 through 11 income earned while a resident.
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 Wages, salaries, tips and other employee compensation (from all W-2 forms or line 13g) . . . . . ► 5

6 Taxable pensions and annuities (see instructions, page 12) . . . . . ► 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 over X in box at left

8 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 Mass. & U.S. Sch. E) ► 9

10 Unemployment compensation (see instructions) . . . . . ► 10

11 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 4 (enclose Schedule X) . . . . . ► 11

12 **TOTAL 5.95% INCOME.** Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12

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

Attach, with a single staple, state copy of W-2, W-2G and 1099R.

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13 **NONRESIDENT APPORTIONMENT WORKSHEET:** Do **not** use this worksheet if you know the exact amount of your Mass. source income. Use **only** when the income from an employment or 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 Mass.	13a
b	Working days (or other basis) inside Mass.	13b
c	Total working days. Add line 13a and line 13b.	13c
d	Nonworking days (holidays, weekends, etc.)	13d
e	Mass. ratio. Divide line 13b by line 13c	13e
f	Total income being apportioned	13f
g	Mass. income. Multiply line 13e by line 13f. Enter here and in approropriate line on page 1	13g

14 **NONRESIDENT DEDUCTION AND EXEMPTION RATIO:** All nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below and line 3 of Schedule Y and the exemptions in line 22a. (Enter "0" if any income amount is a loss.)

a	Total 5.95% income (from line 12)	14a
b	Interest income (smaller of line 7a or line 7b) ►	14b
c	Total 12% & 5% income, if any (total of lines 25a & 26a before excess exemptions; see instructions)	14c
d	Total income this return. Add lines 14a, b and c	14d
e	Non-Mass. source income ►	14e
f	Total income. Add line 14d and line 14e	14f
g	Deduction and exemption ratio. Divide line 14d by line 14f	14g

Enter amount from line 12 of this return (from other side) 12 ☒

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

15 Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. 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 15, or disabled dependent/spouse care expenses (from worksheet on page 17)
Enter provider's name(s) and ID number(s) _____ ► 16

17 Dependent member of household under age 12 on 12/31/96 **(only if not claiming line 16)**. See instructions ► 17
Nonresidents multiply $600 by line 14g. Part-year residents multiply $600 by line 2.
Enter child's name _____

18 50% rental deduction (complete worksheet on page 17). **Not more than $2,500.** Nonresidents, during 1996 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.
Enter landlord's name(s) _____ ► 18

19	Other deductions from Schedule Y, line 5 (enclose Schedule Y). ►	19
20	**TOTAL DEDUCTIONS.** Add lines 15 through 19 ►	20
21	**5.95% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"**	21
22	Exemption amount (from line 4, item f). a. Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ►	22
23	**5.95% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"**	23
24	**TAX ON 5.95% INCOME** (from tax table). If line 23 is more than $80,000, multiply by .0595	24

1996 FORM 1-NR/PY PAGE 3 | **DO NOT FILE THIS FORM — FOR INFORMATIONAL PURPOSES ONLY.**

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

25 **12% INCOME** (from Schedule B, line 21). a. ▶ (Not less than "0") × .12 = ... 25

26 **5% INCOME** (from Schedule D, line 10). a. ▶ (Not less than "0") × .05 = ... 26

If excess exemptions were used in calculating lines 25 or 26, fill in oval (see instructions) ▶

27 If you qualify for No Tax Status, fill in oval and enter "0" on line 28 (complete Schedule NTS-L-NR/PY on reverse) ▶

28 **TAX.** Add line 24 from page 2 and lines 25 and 26 28

29 Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse). . . . . ▶ 29

30 Credits: Long-term capital gains tax credit applied to 12% Income (encl. Sch. B-1)
Lead Paint (enclose Sch. LP) Economic Opportunity Area (enclose Sch. EOA) Total . . . ▶ 30

31 Other credits (**part-year residents only**): Income tax paid to another state or jurisdiction (complete Sch. F and enclose copies of other state's return) Energy (enclose Sch. EC) Total . . . ▶ 31

32 Total credits. Add lines 29, 30 and 31 32

33 **TAX AFTER CREDITS.** Subtract line 32 from line 28. **Not less than "0"** 33

34 Voluntary Contributions: a. Organ Transplant Fund ▶ b. Endangered Wildlife Conservation ▶ c. Mass. AIDS Fund ▶ d. Massachusetts United States Olympic Fund ▶ Total of a, b, c and d 34

35 **TAX AFTER CREDITS PLUS CONTRIBUTIONS.** Add line 33 and line 34 35

36 Massachusetts income tax withheld (enclose all Mass. W-2, W-2G & 1099R forms). . . . . ▶ 36

37 1995 overpayment applied to your 1996 estimated tax (do not enter 1995 refund) . . . . . ▶ 37

38 1996 Massachusetts estimated tax payments (do not include amount in line 37) . . . . . ▶ 38

39 Payments made with extension (enclose Form M-4868) . . . . . ▶ 39

40 **TOTAL TAX PAYMENTS.** Add lines 36 through 39 40

41 **Overpayment.** If line 35 is smaller than line 40, subtract line 35 from line 40 . . . . . ▶ 41

42 Amount of overpayment you want applied to your 1997 estimated tax . . . . . ▶ 42

43 **Amount of your refund.** Subtract line 42 from line 41. Mail to Mass. DOR, P.O. Box 7054, Boston, MA 02204. . . ▶ 43

44 **Amount of tax you owe.** If line 35 is larger than line 40, subtract line 40 from line 35. . . . . ▶ 44

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

Add to total in line 44, if applicable:

Fill in oval if paying the full amount in line 44 with Form PV:

Interest ▶ Penalty ▶ M-2210 amt. ▶ ▶ EX enclose Form M-2210

Location of legal residence (domicile):

ADDRESS | CITY/TOWN/POST OFFICE | STATE OR FOREIGN COUNTRY

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	▶ Paid Preparer's signature	Social Security number	Date
	/ /		– –	/ /
45 Spouse's Signature (if filing jointly)	Date	Employer Identification number	☐ Check if self-employed	
	/ /	–		
Your daytime phone	Spouse's daytime phone	Firm Name (or yours if self-employed) and address		
( )	( )			