Ovals must be filled in completely. Example: ⬤     For the year January 1–December 31, 2003 or other taxable year beginning _____ , 2003, ending _____ .

# 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, check box: ⬭     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 ▶ $ ☐  (This contribution will not change your tax or reduce your refund.)

**1**  Filing Status: **(select one only)**   ⬭ Single   ⬭ Married filing joint return (both must sign return)   ⬭ Married filing separate return. (Enter spouse's Soc. Sec. number 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 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

⬭ Fill in if using whole-dollar method

**4**  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** ..................................... a

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 = ...................... c

d. Blindness: ⬭ You ⬭ Spouse. Enter number ▶ ☐ × $2,200 = ................................... d

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............................ ▶ 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.

**5**  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 **Not less than "0."**

▼ If showing a loss, mark an 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** Massachusetts Sch. E) ... ▶ 9

**10**  a. ▶ ☐☐☐☐☐☐☐☐ + b. ▶ ☐☐☐☐☐☐☐☐ ....... a + b = 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's 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

▶ Paid preparer's signature          Date ___/___/___        ⬭ Fill in if self-employed

**11** Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (**enclose** Schedule X). **Not less than "0"** . . . . . . . . . . . . . . . . . . . . . . . . . . . ► 11

**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.

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

**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 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 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

**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"** . . . . . . . . . . . . . . . . . . . . . . . . . 14a

**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

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

**f.** Total income. Add line 14d and line 14e. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 14f

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

**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 = . . . . . .    **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 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"** . . . . . . . . . . . . 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** **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"** . . . . . . . . . . . 23

If line 21 is less than line 22, see instructions.

**BE SURE TO COMPLETE PAGE 3.**

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

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

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

**26** TAX ON 5.3% INCOME (from tax table). If line 25 is more than $24,000, multiply by .053. **Note:** If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Sch. D, line 20 by .0585. See instr.; fill in oval ▶ ⬭ 26

**27** 12% INCOME from Schedule B, line 39.
**Not less than "0"** . . . . . . . . . . . . . . . . . . . . . a. ▶ ⌷ × .12 = . . . . 27

**28** TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0."
Enclose Schedule D. If filing Schedule D-IS, check box and enclose Schedule D-IS ▶ ⬭ . . . . . . ▶ 28
If excess exemptions were used in calculating lines 24, 27 or 28, check box (see instructions) ▶ ⬭

**29** Credit recapture amount (enclose Sch. H-2; see instructions) ⬭ (BC) ⬭ (EOA) ⬭ (LIH) ▶ 29

**30** If you qualify for No Tax Status, check box and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) ▶ ⬭
Do not stop. You must complete Form 1-NR/PY.

**31** TOTAL INCOME TAX. Add lines 26 through 29 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 31

CREDITS. Lines 32 through 34. **Enclose** all applicable schedules.

▶ 32 ⌷ ▶ 33 ⌷ ▶ 34 ⌷
Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse) | Credits from Schedule Z, line 1 | Credits from Schedule Z, line 2

**35** Total credits. Add lines 32 through 34 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 35

**36** INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. **Not less than "0"** . . . . . . . . . . . . . . . . . 36

**37** Voluntary contributions: Total of items a, b, c and d listed below . . . . . . . . . . . . . . . . . . . . . . . . 37

▶ ⌷ ▶ ⌷ ▶ ⌷ ▶ ⌷
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 38 . . . . . . 39

**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** Earned Income Credit. Enter amount from U.S. return. a. ▶ ⌷ × .15 = _____ (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 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 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 46

**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.

**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. DOR, PO Box 7003, Boston, MA 02204.**

(Add to total in line 50, if applicable.) Interest ▶ ⌷ Penalty ▶ ⌷ M-2210 amt. ⌷ ▶ ⬭ EX enclose Form M-2210

**BE SURE TO SIGN RETURN ON PAGE 1.**