



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: For the year January 1–December 31, 2002 or other taxable year beginning , 2002, ending .

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2002

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 2001, 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**)

Note: Report use tax due on non-Massachusetts purchases on line 38.
 Massachusetts Clean Elections 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 Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)
 Head of household (both must sign return)

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

4 Exemptions: Fill in if noncustodial parent 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. 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 2003: 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 ▶ (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 Unemployment compensation (see instructions) ▶ 10

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 ▶	<input type="text"/>
Spouse's signature (if filing jointly)	Date / /	Paid preparer's phone ()	Paid preparer's EIN ▶	<input type="text"/>
May the Department of Revenue discuss this return with the preparer shown here? (see instructions) ▶ <input type="checkbox"/> Yes		▶ Paid preparer's signature	Date	<input type="checkbox"/> Fill in if self-employed / /

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



SOCIAL SECURITY NUMBER

Grid for Social Security Number

11 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 6 (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, go to line 15.
▲ If showing a loss, mark an X in box at left

13 NONRESIDENT APPOINTMENT 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, Part 1, line 12, columns A, B, C, D, E and F; and Schedule D, Part 2, line 11. 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 12/31/02, 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. x \$3,600 = Nonresidents multiply result by line 14g; part-year residents multiply result by line 2 ... 17

18 Rental deduction (rent paid in 2002): a. ÷ 2 = Not more than \$3,000 (\$1,500 if married filing separately) ... 18

Nonresidents, during 2002 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.



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 23g 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 24). **Not less than "0."** Be sure to enclose Schedule D, pages 1-4 ▶ 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) ▶

31 TOTAL INCOME TAX. Add lines 26 through 29 31

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

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

▶ **33** Credits from Schedule Z, line 1

▶ **34** 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-Mass. purchases (see instr.). If no use tax due, fill in oval and 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 2001 overpayment applied to your 2002 estimated tax (do not enter 2001 refund) ▶ 41

42 2002 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

48 Amount of overpayment you want APPLIED to your 2003 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 Interest Penalty M-2210 amt. EX enclose Form M-2210 line 50, if applicable.) ▶

