



FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

PRINT IN BLACK INK

Ovals must be filled in completely. Example: [] For the year January 1–December 31, 2005 or other taxable year beginning [] , 2005, ending []

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2005

FIRST NAME: JOHN M.I. LAST NAME: MARSHALL
 SPOUSE'S FIRST NAME: M.I. LAST NAME:
 MAILING ADDRESS: 424 GREEN ST CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: CAMBRIDGE STATE: MA ZIP + 4: 02138
 ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT): BEIJING CITY/TOWN/POST OFFICE/FOREIGN COUNTRY: CHINA

If name and/or address has changed since 2004, 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) Nonresident composite return (see instructions)

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 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 only: 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; or 1040NR-EZ, line 7. If married filing separately, see instructions. ▶ 3 [] , 20,000.

4 Exemptions: Fill in if noncustodial parent Fill in if using whole-dollar method

a. Personal exemptions. If single or married filing separately, enter \$3,575. If head of household, enter \$5,525. If married filing jointly, enter \$7,150 a 3,575.

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ 0 × \$1,000 b []

c. Age 65 or over before 2006: 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 3,575.

Nonresidents report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. Part-year residents report in lines 5 through 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete 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 [] , 25,000.

6 Taxable pensions and annuities (see instructions) ▶ 6 []

7 Mass. bank interest: a. ▶ [] , 45. - b. exemption 100 = 7 [] , 0.

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."

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 Massachusetts 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 DOR discuss this return with the preparer? ▶ <input type="radio"/> Yes	▶ Paid preparer's signature []	Date [] / [] / []	<input type="radio"/> Fill in if self-employed
I do not want my preparer to file my return electronically ▶ <input type="radio"/>			

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



SOCIAL SECURITY NUMBER

1 2 3 4 5 6 7 8 9

11	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (enclose Schedule X). Not less than "0"	▶ 11	0.
12	TOTAL 5.3% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) ... Note: Part-year residents, omit lines 13 and 14 and go to line 15.	▶ 12	25,000.
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: <input type="checkbox"/> working days <input type="checkbox"/> miles <input type="checkbox"/> sales <input type="checkbox"/> 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; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in line 43.			
a.	Total 5.3% income (from line 12). Not less than "0"	▶ 14a	25,000.
b.	Interest income (smaller of line 7a or line 7b)	▶ 14b	45.
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	25,045.
e.	Non-Massachusetts source income. Not less than "0." See instructions	▶ 14e	0.
f.	Total income. Add line 14d and line 14e. See instructions	▶ 14f	25,045.
g.	Deduction and exemption ratio. Divide line 14d by line 14f	▶ 14g	1.0000
15 Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this amount must be related to Mass. income reported on this return). Not more than \$2,000 per person. a. You ▶ <input style="width: 50px;" type="text"/> + b. Spouse ▶ <input style="width: 50px;" type="text"/> a + b = 15			
			0.
16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions)	▶ 16	0.
17	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/05, 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. ▶ <input style="width: 50px;" type="text"/> × \$3,600 = _____ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2	▶ 17	0.
18	Rental deduction (rent paid in 2005): a. ▶ <input style="width: 100px; text-align: right; border: 1px solid black;" type="text" value="9,600."/> ÷ 2 = _____ Not more than \$3,000 (\$1,500 if married filing separately) ▶ 18	3,000.	
Nonresidents, during 2005 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. If yes, you do not qualify for this deduction.			
19	Other deductions from Schedule Y, line 15 (enclose Schedule Y)	▶ 19	5,000.
20	TOTAL DEDUCTIONS. Add lines 15 through 19	▶ 20	8,000.
21	5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	▶ 21	17,000.
22	Exemption amount (from line 4, item f). a. <input style="width: 100px; text-align: right; border: 1px solid black;" type="text" value="3,575."/> Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ▶ 22	3,575.	
23	5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	▶ 23	13,425.

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

JOHN

MARSHALL

1 2 3 4 5 6 7 8 9

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, fill in oval and enclose Schedule D-IS ▶ 28

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. ▶ 30

31 TOTAL INCOME TAX. Add lines 26 through 29 31

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

33 Credits from Schedule Z, line 9 ▶ 33

34 Credits from Schedule Z, line 12 ▶ 34

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: a. Endangered Wildlife Conserv. b. Organ Transplant Fund c. Massachusetts AIDS Fund

d. Mass. U.S. Olympic Fund e. Mass. Military Family Relief Fund a + b + c + d + e = 37

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 2004 overpayment applied to your 2005 estimated tax (do not enter 2004 refund) ▶ 41

42 2005 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

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. Add lines 40 through 45 46

47 OVERPAYMENT. If line 39 is smaller than line 46, subtract line 39 from line 46. 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. ▶ 47

48 Amount of overpayment you want APPLIED to your 2006 ESTIMATED TAX ▶ 48

49 Subtract line 48 from line 47. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7000, Boston, MA 02204. Direct Deposit of Refund. See instructions. Type of account (you must select one): Checking Savings ▶ 49

▶ 123456789 ▶ 98765 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. line 50, if applicable.) ▶ ▶ ▶ EX enclose Form M-2210