



TEST #1

YOU MUST COMPLETE AND ENCLOSE SCHEDULE HC. FILL OUT IN BLACK INK.

FILE YOUR RETURN ELECTRONICALLY FOR A FASTER REFUND. GO TO MASS.GOV/DOR FOR MORE INFORMATION.

Massachusetts Department of Revenue Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return 2018

TAXPAYER'S FIRST NAME M.I. LAST NAME TAXPAYER'S SOCIAL SECURITY NUMBER
ROBBIE ROBINSON 400083000

SPOUSE'S FIRST NAME M.I. LAST NAME SPOUSE'S SOCIAL SECURITY NUMBER
MISSY ROBINSON 400083100

MAILING ADDRESS (no. & street, apt./suite/postal box), If you have a foreign address, also complete line below. CITY/TOWN STATE ZIP
PO BOX 7 BOSTON MA 021230007

Fill in if (see instructions): Original return Amended return Amended return due to federal change
State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 Taxpayer \$1 Spouse Total \$
Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle Taxpayer Spouse
Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions Taxpayer Spouse
Fill in if under age 18. See instructions Taxpayer Spouse
Fill in if name or address has changed since 2017
Fill in if noncustodial parent
Fill in if filing Schedule TDS. See instructions

Fill in one only. See instructions: Nonresident Part-year resident Filing as both nonresident and part-year resident Nonresident composite return
a Total federal income (from U.S. Forms 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7) 24,000.00
b Total federal adjusted gross income (from U.S. Forms 1040, line 37; 1040A, line 21; or 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10) 23,990.00

1 FILING STATUS. Fill in one only.
Single
Married filing joint return (both must sign return)
Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)
Head of household. See instructions You are a custodial parent who has released claim to exemption for child(ren)

2 PART-YEAR RESIDENTS ONLY
Dates as Massachusetts resident from 01/01/19 to 12/31/19
3 Total days as Massachusetts resident 365 + 365 = 3

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 SPOUSE'S SIGNATURE DATE
Robbie Robinson 01/15/2019 Missy Robinson 01/15/2019



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ROBBIE

ROBINSON

400083000

4 EXEMPTIONS

a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If married filing jointly, enter \$8,800 4a

b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total × \$1,000 = 4b

c. Age 65 or over before 2019 You Spouse Total × \$ 700 = 4c

d. Blindness You Spouse Total × \$2,200 = 4d

e. Medical/dental (from U.S. Schedule A, line 4) 4e

f. Adoption. See instructions 4f

g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a. 4g

INCOME. 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 and enclose Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2) 5

6 Taxable pensions and annuities. See instructions 6

7 a. b. a - b (not less than "0") = 7
Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.

8 a. b. a + b = 8
Business/profession income/loss (see instr.) Farming income/loss (see instr.)

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 9

10 a. Unemployment compensation. See instructions. 10a

b. Massachusetts state lottery winnings 10b

11 Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5. Enclose Schedule X; not less than "0" 11

12 TOTAL 5.1% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 12

13 NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Massachusetts wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Massachusetts source income. Use only when income from employment/business is earned both inside and outside Massachusetts and the exact Massachusetts 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 lines 13a and 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 Massachusetts wages as shown on Form W-2. 13f

g Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above 13g



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14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); and the exemptions in line 22a.

- a. Total 5.1% income (from line 12). **Not less than "0"** 14a

2	2	0	0	0	0	0
---	---	---	---	---	---	---
- b. Interest income. Smaller of line 7a or 7b 14b

0	0	0
---	---	---
- c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 13). **Not less than "0"** 14c

0	0	0	0	0	0	0
---	---	---	---	---	---	---
- d. Total income this return. Add lines 14a through 14c 14d

2	2	0	0	0	0	0
---	---	---	---	---	---	---
- e. Non-Massachusetts source income. **Not less than "0."** See instructions 14e

2	0	0	0	0	0	0
---	---	---	---	---	---	---
- f. Total income. Add lines 14d and line 14e. See instructions 14f

2	4	0	0	0	0	0
---	---	---	---	---	---	---
- g. Deduction and exemption ratio. Divide line 14d by line 14f 14g

0	9	1	6	7
---	---	---	---	---

DEDUCTIONS. Amounts entered in line 15 must be related to Massachusetts income reported on this return.

- 15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15a

1	3	3	0	0
---	---	---	---	---
- b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000.** 15b

0	6	7	0	0
---	---	---	---	---
- 16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet) 16

0	0	0	0	0
---	---	---	---	---
- 17 Number of dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2018, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).
a. **Not more than two** x \$3,600 = b.

0	0
---	---

Part-year residents multiply line 17b by line 3.

0	0
---	---

Nonresidents multiply line 17b by line 14g 17

0	0
---	---
- 18 Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.
a. Total Massachusetts rent paid in 2018

0	0
---	---

 + 2 = 18

0	0
---	---

Nonresidents, during 2018 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 19. **Enclose** Schedule Y 19

0	0	0	0	0	0
---	---	---	---	---	---
- 20 **TOTAL DEDUCTIONS.** Add lines 15 through 19 20

2	0	0	0	0	0
---	---	---	---	---	---

21 5.1% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than "0"** 21

2	1	8	0	0	0	0
---	---	---	---	---	---	---

22 a. Total exemption amount (from line 4g) **950000**
Part-year residents multiply line 22a by line 3. **Nonresidents** multiply line 22a by line 14g 22

8	7	0	9	0	0
---	---	---	---	---	---

23 5.1% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. **Not less than "0."** If line 21 is less than line 22, see instructions 23

1	3	0	9	1	0	0
---	---	---	---	---	---	---

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

0	0	0	0	0	0	0
---	---	---	---	---	---	---

25 **TOTAL TAXABLE 5.1% INCOME.** Add lines 23 and 24 25

1	3	0	9	1	0	0
---	---	---	---	---	---	---

26 **TAX ON 5.1% INCOME** (from tax table). If line 25 is more than \$24,000, multiply by .051.
Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions 26

7	6	6	0	0	0
---	---	---	---	---	---



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

ROBBIE ROBINSON

400008300

27 12% INCOME (from Schedule B, line 39). Not less than "0." Enclose Schedule B.

a. 00 x .12 = 27

00

28 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than "0." Enclose Schedule D.

If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS 0
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions 0

00

29 Credit recapture amount. Enclose Schedule CRS. See instructions

00

30 Additional tax on installment sales. See instructions

00

31 If you qualify for No Tax Status, fill in oval and enter "0" on line 32. Enclose Schedule NTS-L-NR/PY.

32 TOTAL INCOME TAX. Add lines 26 through 30

76600

CREDITS

33 Limited Income Credit. Enclose Schedule NTS-L-NR/PY.

20600

34 Income tax due to another state or jurisdiction (part-year residents only; from worksheet). Enclose Schedule OJC.

00

35 Other credits (from Schedule CMS)

00

36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than "0"

56000

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation

00

b. Organ Transplant

00

c. Massachusetts AIDS

00

d. Massachusetts U.S. Olympic

00

e. Massachusetts Military Family Relief

00

f. Homeless Animal Prevention And Care

00

Total. Add lines 37a through 37f

00

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).

00

39 Health Care penalty for certain part-year residents. Not less than "0" (from worksheet). Enclose Schedule HC.

a. You

00

b. Spouse

00

c. Federal healthcare penalty

00

Total

a + b - c = 39

00

40 AMENDED RETURN ONLY. Overpayment from original return. See instructions.

00

41 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 40

56000

DO NOT FILE TO CHANGE SUBJECT TO CHANGE SEPTEMBER 15, 2018



TAXPAYER'S FIRST NAME

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ROBBIE ROBINSON

400083000

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding 42

100000

43 2017 overpayment applied to your 2018 estimated tax (from 2017 Form 1, line 47 or Form 1-NR/PY, line 51. Do not enter 2017 refund 43

00

44 2018 Massachusetts estimated tax payments. Do not include line 43 amount 44

00

45 Payments made with extension 45

00

46 AMENDED RETURN ONLY. Additional payments (payments with original and/or prior amended return) 46

00

47 EARNED INCOME CREDIT. a. Number of qualifying children

0

b. Amount from U.S. return 00 x .30 = c. 00

00

00

Part-year residents only multiply line 47c by line 3. Nonresidents do not qualify. See instructions 47

00

Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in oval if you qualify for this exception

0

48 Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB 48

00

49 Other refundable credits (from Schedule CMS) 49

00

50 TOTAL. Add lines 42 through 49 50

100000

51 OVERPAYMENT. If line 41 is smaller than line 50, subtract line 41 from line 50. If line 41 is larger than line 50, go to line 54. If line 41 and line 50 are equal, enter "0" in line 53 51

44000

52 Amount of overpayment you want APPLIED to your 2019 ESTIMATED TAX 52

4000

53 THIS IS YOUR REFUND. Subtract line 52 from line 51.

Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204 53

40000

Direct deposit of refund. See instructions.

Type of account (select one): Checking Savings

Routing number (first two digits must be 01 to 12 or 21 to 32)

Account number

010123456

8906077663

54 TAX DUE. Subtract line 50 from line 41. Pay in full online at mass.gov/masstaxconnect 54

00

Or pay by mail. Make check payable to Commonwealth of Massachusetts. Write Social Security number(s) in memo section of check and be sure to sign check. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.

These amounts will affect your refund or tax due:

Interest 00

Penalty 00

M-2210 amount 00

Exception: Enclose Form M-2210.

PRINT PAID PREPARER'S NAME

PAID PREPARER'S SSN or PTIN

PAID PREPARER'S PHONE

DATE

WEI CHEATEM

012/34 6543

(661) 777 8889

04/15/2019

PAID PREPARER'S SIGNATURE

PAID PREPARER'S EIN

Wei Cheatem

010203000

Fill in if self-employed

DOR may discuss this return with the preparer

I do not want my preparer to file my return electronically

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE). FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Schedule INC

AREA RESERVED FOR 2-D BARCODE

ROBBIE

ROBINSON

400083000

Form W-2 and 1099 Information

A. FEDERAL NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPECIAL SS WITHHELD	F. SOURCE OF WITHHOLDINGS
99 9999988	650	14500	133		W2
99 9999377	350	7500		67	W2

TOTALS

1000

22000

133

67

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

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400083000

Schedule NTS-L-NR/PY No Tax Status and Limited Income Credit

2018

Table with 3 columns: Line number, Description, and Amount. Includes lines 1 through 17 with handwritten values such as 22000.00, 24000.00, 16400.00, and 206.00.



Massachusetts Department of Revenue
Form M-8379
Nondebtor Spouse Claim and Allocation for Refund Due 2018

Important: Read the instructions below before completing this form to be sure you are eligible to file.

Tax year of expected refund:

Please print or type. Names and address must appear as they did on the joint return for the tax year in question.

Name ROBBIE ROBINSON	Social Security number 400083000	Fill in if nondebtor spouse <input checked="" type="radio"/>
Street address 7 SPRUCE ST		
City/Town ATKINSON	State NH	Zip 03811
Name of spouse (if filing joint return) MISSY ROBINSON	Social Security number 400083000	Fill in if nondebtor spouse <input type="radio"/>
Name of executor(s) (see instructions)	Designation	
Street address		
City/Town		
State		
Zip		

Allocation items

	a. Nondebtor spouse	b. Other spouse	c. Joint (as filed) (add col. a and col. b)
1 Total income (list all sources)	14500	7500	22000
2 Adjustments to income			
3 Deductions	133	67	200
4 Exemptions	4400	5100	9500
5 Credits against tax (do not include Limited Income Credit)			
6 Taxes withheld (include copies of all Forms W-2)	650	350	1000
7 Tax payments (amounts paid with return, estimated, etc.)			

Fill in if the refund due is being requested in the nondebtor spouse's name only.

Are You Eligible to File this Form?

You may file this form if:

- you filed a joint Massachusetts tax return with an overpayment applied against the past due income tax debt of your spouse;
- you received income; and
- you made tax payments through withholding or estimated tax payments.

You may not file this form if:

- your joint refund has been or will be applied to past due tax owed jointly to the Commonwealth of Massachusetts;

• you, as an individual, filed jointly but made no tax payments for the tax year at issue; or

• you are liable for any past due tax payments to the Commonwealth of Massachusetts.

Enter the appropriate information from the tax return in question where requested. The Department of Revenue will calculate your nondebtor refund based on married filing separate status.

Tax refunds applied to satisfy unpaid debts to other state agencies must be appealed directly to that state agency. Overpayments applied to child support must be appealed to Child Support Enforcement.

Mail form to: **Massachusetts Department of Revenue, PO Box 7010, Boston, MA 02204.**

Declaration

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.

Signature of nondebtor spouse <i>Robbie Robinson</i>	Date 04/15/2019	
Signature of paid preparer <i>Wes Chisholm</i>	Date 04/15/2019	Social Security number 012 346 593



Massachusetts Department of Revenue

Schedule C-2

Excess Deductions Against Trade or Business Income

2018

Generally, taxpayers may not use excess 5.1% deductions to offset interest (other than from Massachusetts banks), dividends and capital gains income. However, where the taxpayer files a Massachusetts Schedule C or a Massachusetts Schedule E, Massachusetts law allows such offsets if the following requirements are met:

- the excess 5.1% deductions must be adjusted gross income deductions allowed under MGL Ch. 62, section 2(d); and

these excess deductions may only be used to offset income that is effectively connected with the active conduct of a trade or business or any income allowed under IRC § 469(d)(1)(B) to offset (losses) from passive activities.

To determine if you have excess deductions, complete lines 1 through 6. If line 6 is "0" or greater, you have no excess deductions. If line 6 is less than "0," you have excess deductions and should complete the remainder of Schedule C-2.

1 Total 5.1% income or (loss) (from Form 1, line 10; Form 1-NR/PY, line 12; Form NRCR, line 5a; or Form 2, line 7) 1 22000
2 5.1% interest exemption (total Massachusetts bank interest or the interest exemption amount, whichever is smaller, from Form 1, line 5a or line 5b; or Form 1-NR/PY, line 7a or line 7b) 2
3 Abandoned Building Renovation Deduction (from Schedule C, line 30; Schedule E, line 57; or Form 2, Schedule E, line 3) 3
4 Combine lines 1, 2 and 3. 4 22000
5 Additional adjusted gross income deductions (from Form 1 or Form 1-NR/PY, Schedule Y, total of lines 1 through 10 and 18; or Form 2, line 8. See Form 2 instructions) 5
6 Subtract line 5 from line 4 6 22000
7 If line 6 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 6 is less than "0," enter in lines 7a and 7b any of the following amounts included in Schedule B, lines 10 through 12 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, lines 12 through 14:
a 12% capital gains effectively connected with the active conduct of your trade or business (attach statement) 7a
b 12% capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year 7b
Add lines 7a and 7b. 7
8 Allowable deduction. Enter the smaller of line 6 (considered as a positive amount) or line 7 here and in Schedule B, line 14 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 16 8
9 Combine lines 6 and 8 9
10 If line 9 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 9 is less than "0," enter in lines 10a and 10b any of the following amounts included in Schedule B, line 4:
a Interest (other than from Massachusetts banks) and dividends effectively connected with the active conduct of your trade or business (attach statement) 10a
b Interest (other than from Massachusetts banks) and dividends from passive activities allowed to offset (losses) from passive activities in the current taxable year 10b
Add lines 10a and 10b. 10
11 Allowable deduction. Enter the smaller of line 9 (considered as a positive amount) or line 10 here and in Schedule B, line 8 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule B, line 10 11
12 Combine lines 9 and 11. 12
13 If line 12 is "0" or greater, you have no excess deductions. Omit remainder of schedule. If line 12 is less than "0," enter in lines 13a and 13b any of the following amounts included in Schedule D:
a Long-term capital gains effectively connected with the active conduct of your trade or business (attach statement) 13a
b Long-term capital gains from passive activities allowed to offset (losses) from passive activities in the current taxable year 13b
Add lines 13a and 13b. 13
14 Allowable deduction. Enter the smaller of line 12 (considered as a positive amount) or line 13 here and in Schedule D, line 18 of Forms 1, 1-NR/PY or MA NRCR; or Form 2, Schedule D, line 17 14

DUPLICATE SAMPLE 2018