



Fill out in black ink.
 For a faster refund, file your return electronically at mass.gov/dor.
 Part-year residents may need to also complete and enclose Schedule HC.

2019

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

TAXPAYER'S FIRST NAME		M.I.	LAST NAME		TAXPAYER'S SOCIAL SECURITY NUMBER
_____		_____	_____		_____
SPOUSE'S FIRST NAME		M.I.	LAST NAME		SPOUSE'S SOCIAL SECURITY NUMBER
_____		_____	_____		_____
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below.				CITY/TOWN	STATE ZIP
_____				_____	_____
FOREIGN PROVINCE/STATE/COUNTY			FOREIGN COUNTRY (OR COUNTRY CODE)		FOREIGN POSTAL CODE
_____			_____		_____

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, Noble Eagle or Sinai Peninsula. . . 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 2018.

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

▼ IF A LOSS, MARK AN X IN BOX

a Total federal income (from U.S. Form 1040, line 7b; 1040NR, line 23; or 1040NR-EZ, line 7). a 00

b Total federal adjusted gross income (from U.S. Form 1040, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10). b 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 to

3 Total days as Massachusetts resident. + 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 ____/____/____
TAXPAYER'S E-MAIL ADDRESS _____		TAXPAYER'S PHONE _____	



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for Taxpayer's First Name, M.I., and Last Name

Grid for Taxpayer's Social Security Number

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
b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total x \$1,000 = 4b
c. Age 65 or over before 2020 You Spouse Total x \$ 700 = 4c
d. Blindness You Spouse Total x \$2,200 = 4d
e. Medical/dental (from U.S. Schedule A, line 4)
f. Adoption. See instructions
g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a.

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)
6 Taxable pensions and annuities. See instructions
Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100.
7 a. Business/profession income/loss (see instr.) b. Farming income/loss (see instr.) a - b (not less than 0) = 7
8 a. b. a + b = 8
9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions
10 a. Unemployment compensation. See instructions
b. Massachusetts state lottery winnings
11 Other income from Schedule X, line 5. Enclose Schedule X; not less than 0
12 TOTAL 5.05% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9

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
b. Working days (or other basis) inside Massachusetts
c. Total working days. Add lines 13a and 13b
d. Nonworking days (holidays, weekends, etc.)
e. Massachusetts ratio. Divide line 13b by line 13c
f. Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2.
g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Input fields for Taxpayer's First Name, M.I., and Last Name.

Input fields for Taxpayer's Social Security Number.

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 5.05% income (from line 12). Not less than 0
b. Interest income. Smaller of line 7a or 7b
c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13c; Schedule D, line 13). Not less than 0
d. Total income this return. Add lines 14a through 14c
e. Non-Massachusetts source income. Not less than 0. See instructions
f. Total income. Add lines 14d and line 14e. See instructions
g. Deduction and exemption ratio. Divide line 14d by line 14f.

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
b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000.
16 Child under age 13, or disabled dependent/spouse care expenses (from worksheet).
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, 2019, 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. Part-year residents: Multiply line 17b by line 3. Nonresidents: Multiply line 17b by line 14g.
18 Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.
a. Total Massachusetts rent paid in 2019. Nonresidents: Fill in if during 2019 you did not have a family home or any dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future. If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction.
19 Other deductions from Schedule Y, line 19. Enclose Schedule Y.
20 TOTAL DEDUCTIONS. Add lines 15 through 19.
21 5.05% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 0.
22 a. Total exemption amount (from line 4g). Part-year residents: Multiply line 22a by line 3. Nonresidents: Multiply line 22a by line 14g.
23 5.05% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than 0. If line 21 is less than line 22, see instructions.
24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than 0. Enclose Schedule B.
25 TOTAL TAXABLE 5.05% INCOME. Add lines 23 and 24.
26 TAX ON 5.05% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .0505. Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions.



2019 FORM 1-NR/PY, PAGE 4

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Form boxes for taxpayer name and middle initial/last name

Form boxes for taxpayer's social security number

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

a. [] [] [] [] [] [] [] [] [] [] [] [] 0 0 x .12 = 27

Form boxes for line 27 calculation

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 [] 28
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions []

Form boxes for line 28

29 Credit recapture amount. Enclose Schedule CRS. See instructions 29

Form boxes for line 29

30 Additional tax on installment sales. See instructions 30

Form boxes for line 30

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

32 TOTAL INCOME TAX. Add lines 26 through 30 32

Form boxes for line 32

CREDITS

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

Form boxes for line 33

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

Form boxes for line 34

35 Other credits (from Schedule CMS) 35

Form boxes for line 35

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

Form boxes for line 36

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation 37a

Form boxes for line 37a

b. Organ Transplant 37b

Form boxes for line 37b

c. Massachusetts Public Health HIV and Hepatitis Fund 37c

Form boxes for line 37c

d. Massachusetts U.S. Olympic 37d

Form boxes for line 37d

e. Massachusetts Military Family Relief 37e

Form boxes for line 37e

f. Homeless Animal Prevention And Care. 37f

Form boxes for line 37f

Total. Add lines 37a through 37f 37

Form boxes for line 37 total

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

Form boxes for line 38

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

a. You [] [] [] [] [] [] [] [] [] [] [] [] 0 0 b. Spouse [] [] [] [] [] [] [] [] [] [] [] [] 0 0 Total a + b = 39

Form boxes for line 39 total

40 AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions. 40

Form boxes for line 40

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

Form boxes for line 41



TAXPAYER'S FIRST NAME M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

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

43 2018 overpayment applied to your 2019 estimated tax (from 2018 Form 1, line 48 or Form 1-NR/PY, line 52. Do not enter 2018 refund. 43

44 2019 Massachusetts estimated tax payments. Do not include line 43 amount. 44

45 Payments made with extension. 45

46 AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions. 46

47 EARNED INCOME CREDIT. a. Number of qualifying children. b. Amount from U.S. return x .30 = c. Part-year residents: Multiply line 47c by line 3. Nonresidents do not qualify. See instructions. 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.

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

49 Other refundable credits (from Schedule CMS). 49

50 Excess Paid Family Leave Withholding. 50

51 TOTAL. Add lines 42 through 50. 51

52 OVERPAYMENT. If line 41 is smaller than line 51, subtract line 41 from line 51. If line 41 is larger than line 51, go to line 55. If line 41 and line 51 are equal, enter 0 in line 54. 52

53 Amount of overpayment you want APPLIED to your 2020 ESTIMATED TAX. 53

54 THIS IS YOUR REFUND. Subtract line 53 from line 52. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. Direct deposit of refund. See instructions. Routing number (first two digits must be 01 to 12 or 21 to 32) Account number. Type of account (select one): Checking Savings.

55 TAX DUE. Subtract line 51 from line 41. Pay in full online at mass.gov/masstaxconnect. 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 Penalty M-2210 amount Exception. Enclose Form M-2210.

PRINT PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S PHONE DATE PAID PREPARER'S SIGNATURE PAID PREPARER'S EIN

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.