



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Grid for taxpayer name and M.I.

Grid for taxpayer social security number

4 EXEMPTIONS

- a. Personal exemptions... 4a
b. Number of dependents... 4b
c. Age 65 or over before 2021... 4c
d. Blindness... 4d
e. Medical/dental... 4e
f. Adoption... 4f
g. TOTAL EXEMPTIONS... 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.

Note: Determining Massachusetts source income may be impacted by the COVID-19 pandemic. See instructions.

- 5 Wages, salaries, tips and other employee compensation... 5
6 Taxable pensions and annuities... 6
7 a. Business/profession income/loss... 7
b. Farming income/loss... 7
8 a. Rental, royalty, REMIC, partnership, S corporation, or trust income... 8
b. Unemployment compensation... 10a
c. Massachusetts state lottery winnings... 10b
11 Other income from Schedule X... 11
12 TOTAL 5.0% INCOME... 12

13 NONRESIDENT APPORTIONMENT WORKSHEET. Do not use this worksheet if you know the exact amount of your Massachusetts source income.

- 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... 13c
d. Nonworking days... 13d
e. Massachusetts ratio... 13e
f. Total income being apportioned... 13f
g. Massachusetts income... 13g



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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 5.0% 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, 2020, 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. Enter the total qualified Massachusetts rent paid in 2020 in the box then divide by 2
Nonresidents: Fill in if during 2020 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
19 Other deductions from Schedule Y, line 19. Enclose Schedule Y
20 TOTAL DEDUCTIONS. Add lines 15 through 19
21 5.0% 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 5.0% 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 5.0% INCOME. Add lines 23 and 24
26 TAX ON 5.0% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .05. Note: If choosing the optional 5.85% tax rate, fill in oval and see instructions



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MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 Massachusetts income tax withheld. 43 2019 overpayment applied to your 2020 estimated tax. 44 2020 Massachusetts estimated tax payments. 45 Payments made with extension. 46 AMENDED RETURN ONLY. 47 EARNED INCOME CREDIT. 48 Senior Circuit Breaker Credit. 49 Other refundable credits. 50 Excess Paid Family Leave Withholding. 51 TOTAL. 52 OVERPAYMENT. 53 Amount of overpayment you want APPLIED to your 2021 ESTIMATED TAX. 54 THIS IS YOUR REFUND. REFUND 00

55 TAX DUE. Subtract line 51 from line 41. Pay in full online at mass.gov/masstaxconnect. 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.