



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.

2022

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/COUNTRY _____ FOREIGN COUNTRY (OR COUNTRY CODE) _____ FOREIGN POSTAL CODE _____

Fill in if (see instructions): Amended return Other jurisdiction change (enter date of change) Federal amendment Amended return due to IRS BBA Partnership Audit

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 has changed since 2021. . . . Taxpayer Spouse

Fill in if noncustodial parent. . . .

Fill in if filing the following schedule(s). See instructions: Schedule TDS Schedule FCI

Fill in if at any time during 2022 you received (as a reward, award, or payment for property or services) or sold, exchanged, gifted, or otherwise disposed of a digital asset (or a financial interest in a digital asset). See instructions. . . .

Fill in one only. See instructions:

Nonresident Part-year resident Filing as **both** nonresident and part-year resident Nonresident composite return
(See instructions)

a Total federal income (from U.S. Form 1040, line 9; 1040NR, line 9) a

b Total federal adjusted gross income (from U.S. Form 1040, line 11; 1040NR, line 11) b

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 _____

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



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

Input fields for name and address

Input fields for social security number

4 EXEMPTIONS

- 4a. 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.
4b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total x \$1,000 = 4b
4c. Age 65 or over before 2023 You Spouse Total x \$ 700 = 4c
4d. Blindness You Spouse Total x \$2,200 = 4d
4e. Medical/dental (from U.S. Schedule A, line 4) 4e
4f. Adoption. See instructions 4f
4g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a. 4g

Input fields for exemption amounts (00, 00, 00, 00, 00, 00, 00)

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, 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
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 9
10 a. Unemployment compensation. See instructions 10a
b. Massachusetts state lottery winnings 10b
11 Other income from Schedule X, line 7. Enclose Schedule X; not less than 0 11
12 TOTAL 5.0% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 12

Input fields for income amounts (00, 00, 00, 00, 00, 00, 00, 00, 00, 00, 00, 00)

13 NONRESIDENT APPORTIONMENT WORKSHEET. 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. See instructions 13a
b. Working days (or other basis) inside Massachusetts. See instructions 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 13f
g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above. 13g

Input fields for nonresident apportionment worksheet (00, 00, 00, 00, 00, 00, 00)



TAXPAYER'S FIRST NAME M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

- 43 2021 overpayment applied to your 2022 estimated tax (from 2021 Form 1, line 51 or Form 1-NR/PY, line 55.) Do not enter 2021 refund .43
44 2022 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

Grid for lines 43-46 with input fields for amounts, showing 00 for lines 43-46.

47 EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return (See instructions) 47b x _____ = c

Input fields for line 47, showing 00 for both a and b.

Part-year residents: Multiply line 47c by line 3. Nonresidents do not qualify. 47

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 Child under age 13, or disabled dependent/spouse credit (from worksheet) .49

Input fields for lines 48 and 49, showing 00 for both.

50 Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2022 credit. Part-year residents only; see instructions. (only if single, head of household or married filing joint return and not claiming line 49).

a. Not more than two x (See instructions) = b. Part-year residents: Multiply line 50b by line 3 = 50

Input fields for line 50, showing 00 for both a and b.

- 51 Other refundable credits (from Schedule CMS) .51
52 TOTAL REFUNDABLE CREDITS. Add lines 47 through 51. .52
53 Excess Paid Family Leave Withholding. See instructions. .53
54 TOTAL. Add lines 42 through 46 and lines 52 and 53 .54

Grid for lines 51-54 with input fields for amounts, showing 00 for lines 51-54.

55 OVERPAYMENT. If line 41 is smaller than line 54, subtract line 41 from line 54. If line 41 is larger than line 54, go to line 58. If line 41 and line 54 are equal, enter 0 in line 57. .55

Input fields for line 55, showing 00.

56 Amount of overpayment you want APPLIED to your 2023 ESTIMATED TAX. .56

Input fields for line 56, showing 00.

57 THIS IS YOUR REFUND. Subtract line 56 from line 55. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. Direct deposit of refund. See instructions. Type of account (select one): Checking Savings

Input fields for line 57, showing REFUND and 00. Includes checkboxes for account type.

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

Input fields for routing and account numbers.

58 TAX DUE. Subtract line 54 from line 41. Pay in full online at mass.gov/masstaxconnect .58

Input fields for line 58, showing 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:

Exception. Enclose Form M-2210.

Interest Penalty M-2210 amount

Input fields for interest, penalty, and M-2210 amount, showing 00 for each.

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.