



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 =

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

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 2023 ☐ 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, 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. b. a - b (not less than 0) = 7

Business/profession income/loss (see instr.) Farming income/loss (see instr.)

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

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



TAXPAYER'S SOCIAL SECURITY NUMBER

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 26



M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

a. $\times .12 = 27$

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 ☐

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

CREDITS

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

a. Endangered Wildlife Conservation 37a

b. Organ Transplant	37b
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c. Massachusetts Public Health HIV and Hepatitis Fund	37c
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d. Massachusetts U.S. Olympic	37d
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e. Massachusetts Military Family Relief 37e

f. Homeless Animal Prevention And Care.....	37f
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Total. Add lines 37a through 37f37

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

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

a. You b. Spouse Total a + b = 39

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

41 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 4041

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 a. Massachusetts income tax withheld from Form(s) W-2 42a

b. Massachusetts income tax withheld from Form(s) 109942b

c. Massachusetts income tax withheld from other forms. See instructions. 42c

Total. Add lines 42a through 42c 42

