

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/COUNTY		FOREIGN COUNTRY (OR COUNTRY CODE)	FOREIGN POSTAL CODE
Fill in if (see instructions): Ame	ended return Other	r jurisdiction change (enter date of change)	
		nded return due to IRS BBA Partnership Au	
State Election Campaign Fund (this contribution	ion will not change your tax or redu	uce your refund)	\$1 Spouse Total \$
Fill in if veteran of U.S. armed services who se	erved in Operation Enduring Freed	om, Iraqi Freedom, Noble Eagle or Sinai Peninsu	ıla Taxpayer Spouse
Fill in appropriate oval(s) if taxpayer(s) is dece	ceased. 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 in			
otherwise disposed of a digital asset (or a fina		or property or services) or sold, exchanged, gifted see instructions	
Fill in one only. See instructions:  Nonresident Part-year res	sident Filing as <b>both</b> (See instruction		Ionresident composite return
			▼ IF A LOSS, MARK AN X IN BOX
a Total federal income (from U.S. Form 104	140, line 9; 1040NR, line 9)	a	
<b>b</b> Total federal adjusted gross income (from	m U.S. Form 1040, line 11; 1040Nl	R, line 11)	X
1 FILING STATUS. Fill in one only.  Single  Married filing joint return (both m  Married filing separate return (mu  Head of household (see instruction)	ust enter spouse's name and Socia	I Security number in the appropriate areas above ial parent who has released claim to exemption for	
2 PART-YEAR RESIDENTS ONL Dates as Massachusetts resident		from MMDDYYY	Y to MMDDYYYY
<b>3</b> Total days as Massachusetts resident			÷ 365 = 3
SIGN HERE. Under penalties of perjury, I	I declare that to the best of my	knowledge and belief this return and enclo	sures are true, correct and complete.
	/ /		
TAXPAYER'S E-MAIL ADDRESS			TAXPAYER'S PHONE



AXPAYER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECU	RITY NUMBER
4 EXEMPTIONS		
a. Personal exemptions. If single or married filing separately, enter <b>\$4,400</b> . If head of household, enter <b>\$6,80</b> jointly, enter <b>\$8,800</b>	ū.	00
b. Number of dependents ( <b>do not</b> include yourself or your spouse). <b>Must enclose Schedule DI.</b> Total	× \$1,000 = 4b	00
c. Age 65 or over before 2023 OYou Spouse	×\$ 700 = 4c	00
d. Blindness — You — Spouse	× \$2,200 = 4d	00
e. Medical/dental (from U.S. Schedule A, line 4)	4e	00
f. Adoption. See instructions	4f	
g. <b>TOTAL EXEMPTIONS.</b> Add lines 4a through 4f. Enter here and on line 22a	4g	00
INCOME. Nonresidents: Report in lines 5 through 11 Massachusetts source income only. Use line 13 if	appropriate. Part-year residents:	
through 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing <b>both</b> as a nonresi Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.	dent and part-year resident, complete	
<b>5</b> Wages, salaries, tips and other employee compensation (from all Forms W-2)	5	00
<b>6</b> Taxable pensions and annuities. See instructions	6	
Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; otherw	vise enter \$100.	
<b>7</b> a. <b>0 0</b> b. <b>0 0</b>	s than 0) = 7	
Business/profession income/loss (see instr.)  Farming income/loss (see instr.)		0.0
8 a. 00 0 b. 00 a	+ b = 8	00
9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions	s9 X	
<b>0</b> a. Unemployment compensation. See instructions	10a	
b. Massachusetts state lottery winnings	10b	0 0
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		00
13 NONRESIDENT APPORTIONMENT WORKSHEET. Do not use this worksheet if you know the exact amou		omo Heo only whon
income from employment/business is earned both inside and outside Massachusetts and the exact Massachusetts		offic. Ose offiy when
Basis: Working days Miles Sales Other		
a. Working days (or other basis) outside Massachusetts. See instructions	13a	00
b. Working days (or other basis) inside Massachusetts. See instructions	13b	00
c. Total working days. Add lines 13a and 13b	13c	00
d. Nonworking days (holidays, weekends, etc.)	13d	
e. Massachusetts ratio. Divide line 13b by line 13c	13e	
f. Total income being apportioned		
a. Massachusetts income. Multinly line 13e by line 13f. Enter here and in appropriate lines above	130	00



TAXPA	YER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL	SECURITY NUI	MBER	•			
14	<b>NONRESIDENT DEDUCTION &amp; EXEMPTION RATIO.</b> All nonresident taxpayers must complete lines 14a to 14g to arrive at this ratio which will be used to apportion deductions and exemptions in line 22a. (See Instructions).							
	a. Total 5.0% income (from line 12). <b>Not less than 0</b>			0 (	D			
	b. Interest income. Smaller of line 7a or 7b	14b		0 (	D			
	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			0 (	0			
	d. Total income this return. Add lines 14a through 14c			0 (	D			
	e. Non-Massachusetts source income. <b>Not less than 0.</b> See instructions			0 (	D			
	f. Total income. Add lines 14d and line 14e. See instructions			0 0	D			
	g. Deduction and exemption ratio. Divide line 14d by line 14f	14g						
15	<b>DEDUCTIONS.</b> Amounts entered in line 15 must be related to Massachusetts income reported on this return.  a. Amount <b>you</b> paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. <b>Not more than \$2,000</b> b. Amount <b>spouse</b> paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. <b>Not more than \$2,000</b>			0 0				
16	Reserved for future use. See line 49 for new Child under age 13, or disabled dependent/spouse credit	16	0 0 0	0 0 0 0	0			
17	<b>Reserved for future use.</b> See line 50 for new 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	17	0 0	0 0 0 0	)			
18	Rental deduction. ( <b>See instructions</b> ) a. Enter the total qualified Massachusetts rent paid in 2022 in the box then divide by 2	nerally or custor	marily retu	<b>O</b> (				
19	Other deductions from Schedule Y, line 19. <b>Enclose</b> Schedule Y			0 (	D			
20	TOTAL DEDUCTIONS. Add lines 15 through 19			0 (	D			
	5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 0			0 (	D			
22	a. Total exemption amount (from line 4g)  Part-year residents: Multiply line 22a by line 3. Nonresidents: Multiply line 22a by line 14g	.22		0 0	D			
23	<b>5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than 0.</b> If line 21 is less than line 22, see instructions			00	D			
24	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than 0. Enclose Schedule B			0 0	D			
25	TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24			0 0	D			
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			0 (	0			



\XPA	YER'S FIRST NAME M.I. LAST NAME	TAX	XPAYER'S SO	CIAL SE	CURITY N	JMBER	
27	12% INCOME (from Schedule B, line 39). Not less than 0. Enclose Schedule B.						
	a. × .12 = 27						0
28	<b>TAX ON LONG-TERM CAPITAL GAINS</b> (from Schedule D, line 22). <b>Not less than 0. Enclose</b> Schedule D. If filling Schedule D-IS, Installment Sales, fill in oval and <b>enclose</b> Schedule D-IS						0
	If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions						
29	Credit recapture amount. <b>Enclose</b> Schedule CRS. See instructions						0
80	Additional tax on installment sales. See instructions						0
31	If you qualify for <b>No Tax Status</b> , fill in oval and enter 0 in line 32. <b>Enclose</b> Schedule NTS-L-NR/PY.						
32	TOTAL INCOME TAX. Add lines 26 through 30						0
	CREDITS						n
13	Limited Income Credit. <b>Enclose</b> Schedule NTS-L-NR/PY						0
34	Income tax due to another state or jurisdiction (part-year residents only; from worksheet). <b>Enclose</b> Schedule OJC 34						0
35	Other credits (from Schedule CMS)						0
6	<b>INCOME TAX AFTER CREDITS.</b> Subtract total of lines 33 through 35 from line 32. <b>Not less than 0</b>						0
<b>37</b>	Voluntary fund contributions.						
	a. Endangered Wildlife Conservation		37a				0
	b. Organ Transplant		37b				0
	c. Massachusetts Public Health HIV and Hepatitis Fund		37c				0
	d. Massachusetts U.S. Olympic		37d				0
	e. Massachusetts Military Family Relief		37e				0
	f. Homeless Animal Prevention And Care.		37f				0
	Total. Add lines 37a through 37f		37				0
8	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)		38				0
39	Health Care penalty for certain part-year residents. <b>Not less than 0</b> (from worksheet). <b>Enclose</b> Schedule HC.						
	a. You b. Spouse Total	<u>a</u>	+ b = 39				0
0	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions						0
1	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 40 41						0
	MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS						
12	a. Massachusetts income tax withheld from Form(s) W-2	0 0					
		0 0					
		0 0					
		42					0



AXPA	AYER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIAL SECURITY NUMB	BER	
3	2021 overpayment applied to your 2022 estimated tax (from 2021 Form 1, line 51 or Form 1-NR/PY, line 55.) <b>Do not enter 2021 refund</b>	43		0	0
4	2022 Massachusetts estimated tax payments. <b>Do not include line 43 amount</b>	44		0	0
5	Payments made with extension	45		0	C
6	AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions	46		0	0
7		ctions) 47b >	< = C	0	C
	Part-year residents: Multiply line 47c by line 3. Nonresidents do not qualify			<b>O</b> Il in oval i	
8	Senior Circuit Breaker Credit (part-year residents only). <b>Enclose</b> Schedule CB		48	0	0
19	Child under age 13, or disabled dependent/spouse credit (from worksheet)		49	0	0
0	Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as o <b>Part-year residents only</b> ; see instructions. (only if single, head of household or married filing joint return and				
	a. Not more than two × (See instructions) = b. Part-year residents: Mo	ultiply line 50b	by line 3 = 50	0	C
1	Other refundable credits (from Schedule CMS)	51		0	(
2	TOTAL REFUNDABLE CREDITS. Add lines 47 through 51.	52		0	(
3	Excess Paid Family Leave Withholding. See instructions	53		0	(
4	TOTAL. Add lines 42 through 46 and lines 52 and 53	54		0	(
5	<b>OVERPAYMENT.</b> If line 41 is <b>smaller</b> than line 54, subtract line 41 from line 54. If line 41 is <b>larger</b> than line go to line 58. If line 41 and line 54 are equal, enter 0 in line 57	,		0	(
6	Amount of overpayment you want <b>APPLIED to your 2023 ESTIMATED TAX</b>	56		0	(
7	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.  Routing number (first two digits must be 01 to 12 or 21 to 32)  Account number		REFUNC account (select one):	Chec Savii	
8	TAX DUE. Subtract line 54 from line 41. Pay in full online at mass.gov/masstaxconnect		section of check and <b>be su</b>	O re to sig	
	These amounts will affect your refund or tax due:  Exception. Encl	ose Form M-	2210.		
	Interest Penalty Penalty M-2210 amount		0 0		
NT	T PAID PREPARER'S NAME  PAID PREPARER'S SSN or PTIN PAID PREPAR	ER'S PHONE	DATE		
ID I	PREPARER'S SIGNATURE PAID PREPARER'S EIN	)			_