



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.

2024

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. See instructions. . . . Taxpayer Spouse

Fill in if noncustodial parent. . . .

Fill in if you are a custodial parent who has released claim to exemption for child(ren). . . .

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

Fill in if at any time during 2024 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)

▼ IF A LOSS, MARK AN X IN BOX

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 only **one** filing status. Fill in if **not** using same filing status on the federal return (See instructions)

Single Married filing joint return (**both must sign return**) Head of household (see instructions)
 Married filing separate return (enter spouse's name and Social Security number in the appropriate areas above) NRA (See instructions)
 Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 (See instructions)

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.



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4 EXEMPTIONS

- a. Personal exemptions... 4a
b. Number of dependents... 4b
c. Age 65 or over before 2025... 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... Part-year residents: Report in lines 5 through 11 income earned and/or received while a resident.

- 5 Wages, salaries, tips and other employee compensation... 5
6 Taxable pensions and annuities... 6
7 Massachusetts bank interest... 7
8 a. Business/profession income/loss... b. Farming income/loss... 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... 10a
b. Massachusetts state lottery winnings... 10b
11 Other income from Schedule X, line 7... 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. 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... 13a
b. Working days (or other basis) inside Massachusetts... 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



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14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. 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). **Not less than 0** 14a 00
- b. Reserved for future use 14b 00000
- 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** 14c 00
- d. Total income this return. Add lines 14a through 14c 14d 00
- e. Non-Massachusetts source income. **Not less than 0.** See instructions 14e 00
- f. Total income. Add lines 14d and line 14e. See instructions 14f 00
- g. Deduction and exemption ratio. Divide line 14d by line 14f 14g

DEDUCTIONS. Amounts entered in line 15 must be directly related to income taxable by Massachusetts included in line 12.

- 15** a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15a 00
- b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000.** 15b 00
- 16** Reserved for future use. 16 00000000
- 17** Reserved for future use. 17 00000000

- 18** Rental deduction. (See instructions)
- a. Enter the total qualified Massachusetts rent paid in 2024 in the box then divide by 2 00 ÷ 2 = 18 00
- Nonresidents:** Fill in if during 2024 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 19 00
- 20** **TOTAL DEDUCTIONS.** Add lines 15 through 19 20 00

- 21** **5.0% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than 0.** 21 00

- 22** a. Total exemption amount (from line 4g) 00
- Part-year residents:** Multiply line 22a by line 3. **Nonresidents:** Multiply line 22a by line 14g. 22 00

- 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 23 00

- 24** **INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than 0. Enclose** Schedule B. 24 00

- 25** **TOTAL TAXABLE 5.0% INCOME.** Add lines 23 and 24 25 00

- 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 00

- 27** **INCOME FROM SCHEDULE B** (see instructions). **Not less than 0. Enclose** Schedule B.
- a. 8.5% income 00 × .085 = 27a 00
- b. 12% income 00 × .12 = 27b 00

- TOTAL TAX ON INCOME FROM SCHEDULE B.** Add lines 27a and 27b. 27 00



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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-IS28 If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions

00

29 Credit recapture amount. Enclose Schedule CRS. See instructions29

00

30 Additional tax on installment sales. See instructions30

00

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 TAX. See instructions

a. Income tax. Add lines 26 through 3032a

00

b. 4% Surtax (from Schedule 4% Surtax, line 7)32b

00

c. If line 32b is greater than 0, enter the amount of Massachusetts income tax paid on your behalf on a Form MA NRCR, Nonresident Composite Return. Otherwise enter 0.32c

00

Total tax. Subtract line 32c from the total of lines 32a and 32b32

00

CREDITS

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

00

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

00

35 Other credits (from Schedule CMS).35

00

36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than 036

00

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation37a

00

b. Organ Transplant37b

00

c. Massachusetts Public Health HIV and Hepatitis Fund37c

00

d. Massachusetts U.S. Olympic37d

00

e. Massachusetts Military Family Relief.37e

00

f. Homeless Animal Prevention And Care.37f

00

Total. Add lines 37a through 37f37

00

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

00

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

a. You 00 b. Spouse 00 Total a + b = 39

00

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

00

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

00

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 a. Massachusetts income tax withheld from Form(s) W-242a

00

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

00

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

00

Total. Add lines 42a through 42c42

00



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43 2023 overpayment applied to your 2024 estimated tax (from 2023 Form 1, line 52 or Form 1-NR/PY, line 56.) Do not enter 2023 refund .43

00

44 2024 Massachusetts estimated tax payments. Do not include line 43 amount .44

00

45 Payments made with extension .45

00

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

00

47 EARNED INCOME CREDIT.

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

00

00

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

00

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

00

49 Reserved for future use. .49

000000

50 Child and Family Tax Credit. Part-year residents only. (only if single, head of household or married filing joint return).

Enter number of dependents a. x (See instructions) = b. Multiply line 50b by line 3 = 50

00

00

51 Other refundable credits (from Schedule CMS) .51

00

52 TOTAL REFUNDABLE CREDITS. Add lines 47 through 51. .52

00

53 Excess Paid Family Leave Withholding. See instructions. .53

00

54 TOTAL. Add lines 42 through 46 and lines 52 and 53 .54

00

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

00

56 Amount of overpayment you want APPLIED to your 2025 ESTIMATED TAX. .56

00

57 THIS IS YOUR REFUND. Subtract line 56 from line 55.

Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. .57

REFUND 00

Direct deposit of refund. See instructions.

Type of account (select one): Checking Savings

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

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

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 00

Penalty 00

M-2210 amount 00

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.