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.

Massachusetts Department of Revenue **2025**

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): ☐ **Amended return** ☐ **Other jurisdiction change** (enter date of change) MMDDYYYY

☐ **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 oval(s) if taxpayer(s) is deceased. ☐ Taxpayer (date of death) MMDDYYYY ☐ Spouse (date of death) MMDDYYYY

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 the following applies: ☐ Filing Schedule TDS ☐ Filing Schedule FCI ☐ Reporting digital assets (see instructions)

Fill in one only. See instructions:
☐ Nonresident ☐ Part-year resident ☐ Filing as **both** nonresident and part-year resident ☐ Nonresident composite return

▼ IF A LOSS, MARK AN X IN BOX

a Total federal income (from U.S. Form 1040, line 9; 1040NR, line 9) . . . . . a ☐ 00

b Total federal adjusted gross income (from U.S. Form 1040, line 11a; 1040NR, line 11a). . . . . b ☐ 00

1 FILING STATUS Fill in only **one** filing status (See instructions)

☐ Fill in if **not** using same filing status on the federal return

☐ Single
☐ Married filing jointly
☐ Married filing separately ☐ Fill in if joint filing exemption for spouses with Massachusetts gross income under $8,000 ☐ NRA
☐ Head of household

2 PART-YEAR RESIDENTS ONLY

Dates as Massachusetts resident . . . . . from MMDDYYYY to MMDDYYYY

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, 62-WH, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding.

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4 EXEMPTIONS

a. Personal exemptions. Single/Married filing separately **($4,400)**, Head of household **($6,800)**, Married filing jointly **($8,800)** 4a 0 0

b. Number of dependents (**do not** include yourself or your spouse). **Must enclose Schedule DI.** Total × $1,000 = 4b 0 0

c. Age 65 or over before 2026 ☐ You ☐ Spouse .....Total × $ 700 = 4c 0 0

d. Blindness ☐ You ☐ Spouse .....Total × $2,200 = 4d 0 0

e. Medical/dental (from U.S. Schedule A, line 4) 4e 0 0

f. Adoption. See instructions 4f 0 0

g. **TOTAL EXEMPTIONS.** Add lines 4a through 4f. Enter here and on line 22a.....4g 0 0

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 0 0

6 Taxable pensions and annuities. See instructions 6 0 0

7 Massachusetts bank interest 7 0 0

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

8 a. ☒ 0 0 b. ☒ 0 0 a + b = 8 ☒ 0 0

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions ... 9 ☒ 0 0

10 a. Unemployment compensation. See instructions.....10a 0 0

b. Massachusetts state lottery winnings.....10b 0 0

11 Other income from Schedule X, line 7. **Enclose** Schedule X; not less than 0 .....11 0 0

12 **TOTAL 5.0% INCOME.** Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 ..... 12 ☒ 0 0

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 0 0

b. Working days (or other basis) inside Massachusetts. See instructions 13b 0 0

c. Total working days. Add lines 13a and 13b 13c 0 0

d. Nonworking days (holidays, weekends, etc.) 13d 0 0

e. Massachusetts ratio. Divide line 13b by line 13c 13e

f. Total income being apportioned 13f 0 0

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above.....13g 0 0

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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 0 0

b. Reserved for future use 14b 0 0 0 0 0

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 0 0

d. Total income this return. Add lines 14a through 14c 14d 0 0

e. Non-Massachusetts source income. **Not less than 0.** See instructions 14e 0 0

f. Total income. Add lines 14d and line 14e. See instructions 14f 0 0

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 0 0

b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than $2,000** 15b 0 0

16 Reserved for future use. 16 0 0 0 0 0 0 0

17 Reserved for future use. 17 0 0 0 0 0 0

18 Rental deduction. (**See instructions**)

a. Enter the total qualified Massachusetts rent paid in 2025 in the box then divide by 2 ..... 0 0 ÷ 2 = 18 0 0

Nonresidents: Fill in if during 2025 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 0 0

20 TOTAL DEDUCTIONS. Add lines 15 through 19 ..... 20 0 0

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

22 a. Total exemption amount (from line 4g) 0 0

Part-year residents: Multiply line 22a by line 3. **Nonresidents:** Multiply line 22a by line 14g. 22 0 0

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 0 0

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

25 TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24 ..... 25 0 0

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 0 0

27 INCOME FROM SCHEDULE B (see instructions). **Not less than 0. Enclose** Schedule B.

a. 8.5% income 0 0 ..... × .085 = 27a 0 0

b. 12% income 0 0 ..... × .12 = 27b 0 0

TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 27a and 27b. 27 0 0

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

29 Credit recapture amount. **Enclose** Schedule CRS. See instructions 29

30 Additional tax on installment sales. See instructions 30

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 30 ..... 32a

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

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

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

CREDITS

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

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

35 Other credits (from Schedule CMS) 35

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

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation 37a

b. Organ Transplant 37b

c. Massachusetts Public Health HIV and Hepatitis Fund 37c

d. Massachusetts U.S. Olympic 37d

e. Massachusetts Military Family Relief 37e

f. Homeless Animal Prevention And Care 37f

Total. Add lines 37a through 37f 37

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 40 41

MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS

42 Massachusetts income tax withheld from:

a. Form(s) W-2 ..... 42a

b. Form(s) 1099. Enclose Schedule 62-WH. See instructions 42b

c. Other forms. Enclose Schedule 62-WH. See instructions 42c

Total. Add lines 42a through 42c 42

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43 2024 overpayment applied to your 2025 estimated tax (from 2024 Form 1, line 52 or Form 1-NR/PY, line 56.) **Do not enter 2024 refund** 43 0 0

44 2025 Massachusetts estimated tax payments. **Do not include line 43 amount** 44 0 0

45 Payments made with extension 45 0 0

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

47 **EARNED INCOME CREDIT.**
a. Number of qualifying children ☐ b. Amount from U.S. return 0 0 (**See instructions**) 47b × _____ = c 0 0

Part-year residents: Multiply line 47c by line 3. Nonresidents **do not** qualify. 47 0 0
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 0 0

49 **Reserved for future use.** 49 0 0 0 0 0 0

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. ☐☐ × ____ (**See instructions**) = b. 0 0 Multiply line 50b by line 3 = 50 0 0

51 Other refundable credits (from Schedule CMS) 51 0 0

52 **TOTAL REFUNDABLE CREDITS.** Add lines 47 through 51. . . . . .52 0 0

53 Excess Paid Family Leave Withholding. See instructions. 53 0 0

54 Nonresident withholding on sales of Massachusetts real estate (from Schedule 62-WH) 54 0 0

55 **TOTAL.** Add lines 42 through 46 and lines 52 through 54 . . . . . .55 0 0

56 **OVERPAYMENT.** If line 41 is **smaller** than line 55, subtract line 41 from line 55. If line 41 is **larger** than line 55, go to line 59. If line 41 and line 55 are equal, enter 0 in line 58. . . . . .56 0 0

57 Amount of overpayment you want **APPLIED to your 2026 ESTIMATED TAX**. 57 0 0

58 **THIS IS YOUR REFUND.** Subtract line 57 from line 56. REFUND 0 0
Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204**. 58
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

59 **TAX DUE.** Subtract line 55 from line 41. **Pay in full online at** mass.gov/masstaxconnect 59 0 0
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 0 0 Penalty 0 0 M-2210 amount 0 0

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.