2025 Schedule 62-WH Massachusetts Personal Income Tax Withholding Instructions

Part 1: Withholding from Form(s) 1099 or Form (s) PWH WA

If you received a Form 1099 showing Massachusetts income tax withheld on retirement income, dividends, taxable or tax-exempt interest income, unemployment compensation, or other income you received, include the name in line 1a, the ID number in line 1b and the amount withheld in line 1c. Continue reporting information from each Form 1099 on lines 2 through 4.

If you received a Form PWH WA showing Massachusetts income tax withheld, complete the lines in the same way as done for Form 1099.

If you have withholding from more than four forms, complete the Schedule 62-WH Continuation Sheet on page 2. Be sure to identify the source (1099 or PWH-WA) in the first column of page 2 entitled Massachusetts source. Add the Massachusetts income tax withheld from Forms 1099 and PWH-WA and report the total on line 15a. Add the amount from line 15a to the total on page 1, Part 1, line 5.

Include the total from Schedule 62-WH, Part 1, line 5 on Form 1, line 38b; Form 1-NR/PY, line 42b; Form 2, line 50; Form M-990T-62, line 36; or Form MA-NRCR line 17.

Part 2: Withholding from Form(s) W-2G, 2G, or Massachusetts K-1 Schedule(s) (2K-1, 3K-1, or SK-1)

If you received a W-2G, 2G, or Massachusetts K-1 showing Massachusetts income tax withheld, include the name in Part 2, line 1a, the ID number in line 1b and the amount withheld in line 1c. Continue reporting information from each form on lines 2 through 4.

If you have withholding from more than four forms, complete the Schedule 62-WH continuation sheet on page 2. Be sure to identify the source (W-2G, 2G, or Massachusetts K-1) in the first column of page 2 entitled Massachusetts source. Add the Massachusetts income tax withheld on these forms and report the total on line 15b. Add the amount from line 15b to the total on page 1, Part 2, line 5.

Include the total from Schedule 62-WH, Part 2, line 5 on Form 1, line 38c; Form 1-NR/PY, line 42c; Form 2, line 50; Form M-990T-62, line 36; or Form MA-NRCR, line 17.

Part 3: Withholding from Form(s) NRW (Nonresident Real Estate Withholding)

Note: Non-resident trusts that sell real estate located in Massachusetts are subject to withholding based on the sales price or net gain from such sales. See 830 CMR 62B.2.4.

If you received a Form NRW showing Massachusetts income tax withheld on Nonresident Real Estate Sales, include the name in line 1a, the ID number in line 1b and the amount withheld in line 1c. Continue reporting information from each form on lines 2 through 4.

If you have withholding from more than four forms, complete the Schedule 62-WH continuation sheet on page 2. Be sure to identify the source (NRW) in the first column of page 2 entitled Massachusetts source. Add the Massachusetts income tax withheld on Form NRW and report the total on line 15c. Add the amount from line 15c to the total on page 1, Part 3, line 5.

Include the total from Schedule 62-WH, Part 3, line 5 on Form 1 line 50; Form 1-NR/PY, line 54; Form 2, line 50; Form M-990T-62, line 36; or Form MA-NRCR, line 17.