Caution: DRAFT – DO NOT FILE

This is an early release draft of a 2025 Massachusetts tax form or schedule.

Do not file **DRAFT** forms.

DRAFT forms will not be processed.



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.

2025

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 b	elow. CITY/TOWN	STATE ZIP
FOREIGN PROVINCE/STATE/COUNTY		FOREIGN COUNTRY (OR COUNTRY CODE)	FOREIGN POSTAL CODE
Fill in if (see instructions):	mended return —	Other jurisdiction change (enter date of	change) MMDDYYYY
	ederal amendment 🔘	Amended return due to IRS BBA Partn	
State Election Campaign Fund (this contrib	oution will not change your ta		
Fill in if veteran of U.S. armed services wh	o served in Operation Endurin	ng Freedom, Iraqi Freedom, Noble Eagle or Sin	ai Peninsula Taxpayer Spouse
Fill in oval(s) if taxpayer(s) is deceased.	Taynaver (date of death)	MMDDYYYY	use (date of death)
Fill in if under age 18. See instructions			Taxpayer Spouse
Fill in if name has changed. See instruction			Taxpayer Spouse
Fill in if noncustodial parent	<u> </u>		
Fill in if you are a custodial parent who has		for child(ren)	
Fill in if the following applies: Fili	ng Schedule TDS 💛 Fil	ing Schedule FCI Reporting digital as:	sets (see instructions)
Fill in one only. See instructions: Nonresident Part-year	resident Filing a	s both nonresident and part-year resident	Nonresident composite return
	C		IF A LOSS, MARK AN X IN BOX
a Total federal income (from U.S. Form	1040, line 9; 1040NR, line 9)	20	a 0 0
b Total federal adjusted gross income (1	from U.S. Form 1040, line 11.	1040NR, line 11)	b
1 FILING STATUS CITES AND AND	- CH - V-1 - (O - V-1		abelian on the feeless land on
1 FILING STATUS Fill in only one Single	e filing status (See Instruction	ns) Fill in if not using same filing	status on the federal return
Married filing jointly			
Married filing separately Head of household	Fill in if joint filing exemp	otion for spouses with Massachusetts gross inc	come under \$8,000 NRA
2 PART-YEAR RESIDENTS O	NIY		
Dates as Massachusetts resident		from	Y Y Y Y to $MMDDYYYYY$
3 Total days as Massachusetts resident			÷ 365 = 3
	-		and enclosures are true, correct and complete.
YOUR SIGNATURE	DA	TE SPOUSE'S SIGNATURE	DATE



AXPAYER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIAL SECUP	RITY NUMBER
4 EXEMPTIONS			0 0
a. Personal exemptions. Single,	/Married filing separately (\$4,400) , Head of household (\$6,800) , Married filing	g jointly (\$8,800) 4a	
b. Number of dependents (do r	not include yourself or your spouse). Must enclose Schedule DI. Total	× \$1,000 = 4b	
c. Age 65 or over before 2026	You Spouse	×\$ 700 = 4c	00
d. Blindness	─ You	× \$2,200 = 4d	0 0
e. Medical/dental (from U.S. Sc	hedule A, line 4)	4e	00
f. Adoption. See instructions		4f	
g. TOTAL EXEMPTIONS. Add	d lines 4a through 4f. Enter here and on line 22a	4g	00
through 11 income earned and/	Report in lines 5 through 11 Massachusetts source income only. Use line 13 if apor received while a resident. Do not use lines 13 or 14. If filing both as a nonreside sident Worksheet, before proceeding any further.	propriate Part-year residents: int and part-year resident, complete	and enclose
5 Wages, salaries, tips and other	employee compensation (from all Forms W-2)	5	00
6 Taxable pensions and annuities	. See instructions	6	00
7 Massachusetts bank interest	0,	7 7	00
Business/profession income/lo	ss (see instr.) Farming income/loss (see instr.)		
8 a.	0 0 0 a+	b = 8	00
9 If you are reporting rental, royal	ty, REMIC, partnership, S corporation, or trust income or loss, see instructions .	9	00
10 a. Unemployment compensatio	n. See instructions.	10a	00
b. Massachusetts state lottery v	vinnings	106	00
11 Other income from Schedule X,	line 7. Enclose Schedule X; not less than 0	Z.,M	0 0
12 TOTAL 5.0% INCOME. Add	12		
13 NONRESIDENT APPORTION	IMENT WORKSHEET. Do not use this worksheet if you know the exact amount ness is earned both inside and outside Massachusetts and the exact Massachusetts.	of your Massachusetts source inco	ome. Use only when
a. Working days (or other basis	Outside Massachusetts. See instructions	13a	0 0
b. Working days (or other basis) inside Massachusetts. See instructions	13b	
c. Total working days. Add lines	s 13a and 13b	13c	00
d. Nonworking days (holidays,	weekends, etc.)	13d	00
	ine 13b by line 13c		
	ed		0 0
5	iply line 13e by line 13f. Enter here and in appropriate lines above		00
g. maccachacotto moonio. Mult	.p.,		



TAXPA	YER'S FIRST NAME M.I. LAST NAME	T/	XPAYER'S SO	CIAL SE	CURITY N	IUMBEP	}		
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO. All nonresident taxpayers must complete lines 14a to 14g to a deductions and exemptions in line 22a. (See Instructions).	rive at th	nis ratio w	nich v	will be	used		_	
	a. Total 5.0% income (from line 12). Not less than 0	a						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	.c						0	0
	d. Total income this return. Add lines 14a through 14c							0	0
	e. Non-Massachusetts source income. Not less than 0. See instructions							0	0
	f. Total income. Add lines 14d and line 14e. See instructions	11						0	0
	g. Deduction and exemption ratio. Divide line 14d by line 14f	יבין	1	4g					
15	DEDUCTIONS. Amounts entered in line 15 must be directly related to income taxable by Massachusetts included in a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000	line 12						0	0
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,00	0	15b					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 Nonresidents: Fill in if during 2025 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction.	0 ou gener	÷ 2 = 18 ally or cus	stoma	arily ret	:urnec		O inten	_
19	Other deductions from Schedule Y, line 19. Enclose Schedule Y.	9						0	0
20	TOTAL DEDUCTIONS. Add lines 15 through 19	0						0	0
21	5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 0	1						0	0
22	a. Total exemption amount (from line 4g) Part-year residents: Multiply line 22a by line 3. Nonresidents: Multiply line 22a by line 14g	2	2					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	3						0	0
24	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than 0. Enclose Schedule B	4						0	0
25	TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	5						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	6						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							
	TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 27a and 27b	7						0	0



TAXPA	YER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMB	ER
28	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than O. Enclose Schedule D. If filling Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS Excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions		0 0
29	Credit recapture amount. Enclose Schedule CRS. See instructions		0 0
30	Additional tax on installment sales. See instructions		0 0
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		
	b. 4% Surtax (from Schedule 4% Surtax, line 7)	o .	
	Total tax. Subtract line 32c from the total of lines 32a and 32b		0 0
33	CREDITS Limited Income Credit. Enclose Schedule NTS-L-NR/PY		00
	Income tax due to another state or jurisdiction (part-year residents only; from worksheet). Enclose Schedule OJC34		0 0
35	Other credits (from Schedule CMS)		0 0
			0 0
ახ 37	INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than 0		,,,,,
3 <i>1</i>	Voluntary fund contributions. a. Endangered Wildlife Conservation	372	0 0
	. 0 . 0	37b	0 0
	\sim	37c	0 0
	c. Massachusetts Public Health HIV and Hepatitis Fund		0 0
	d. Massachusetts U.S. Olympic	37d	0 0
	e. Massachusetts Military Family Relief	37e	
	f. Homeless Animal Prevention And Care	37f	0 0
	Total. Add lines 37a through 37f	37	0 0
38	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)	38	0 0
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	0 0
40	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions		0 0
41	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 40 41		00
/1 2	MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS Massachusetts income to withhold from		
42	Massachusetts income tax withheld from: a. Form(s) W-2	0 0	
		0 0	
	b. Form(s) 1099. Enclose Schedule 62-WH. See instructions		
	c. Other forms. Enclose Schedule 62-WH. See instructions	0 0	0.0
	Total. Add lines 42a through 42c		0 0



XPAYER'S FIRST NAME	M.I. LAST NAME		TAXPAYER'S SOCIAL	L SECURITY N	NUMBER		
3 2024 overpayment applied to	o your 2025 estimated tax (from 2024 Form 1, line 52 o	or Form 1-NR/PY. line 56.)					
Do not enter 2024 refund	· ·	•)
2025 Massachusetts estimat	ed tax payments. Do not include line 43 amount	44				_^_)
Payments made with extensi	on	45				0)
6 AMENDED RETURN ONL	Y. Payments made with original return. Not less than	0. See instructions				0)
7 EARNED INCOME CREDI a. Number of qualifying child		O O (See instructions) 47b >	< = C			0)
	ciply line 47c by line 3. Nonresidents do not qualify Earned Income Credit if your filing status is married filing			tructions)	. Fill in) I if
8 Senior Circuit Breaker Credit	t (part-year residents only). Enclose Schedule CB	N.	48			0)
9 Reserved for future use.		\mathcal{V}	49	0 0	0 0	0 (0
0 Child and Family Tax Credit.	Part-year residents only. (only in single, head of ho	ousehold or married filing joint return).					
Enter number of dependents		0 0 Multiply line 50b b	y line 3 = 50			0)
Other refundable credits (from	m Schedule CMS)					0)
2 TOTAL REFUNDABLE CR	EDITS. Add lines 47 through 51	52				0)
3 Excess Paid Family Leave W	ithholding. See instructions					0	J
Nonresident withholding on	sales of Massachusetts real estate (from Schedule 62-V	NH)				0)
5 TOTAL. Add lines 42 throug	gh 46 and lines 52 through 54	55				0)
	is smaller than line 55, subtract line 41 from line 55. ine 55 are equal, enter 0 in line 58					0)
7 Amount of overpayment you	want Applied to your 2026 Estimated TAX	57				0	J
8 THIS IS YOUR REFUND.	Subtract line 57 from line 56. OR, PO Box 7000, Boston, MA 02204					0)
Direct deposit of refund.			f account (select	one):	00	Che Savi	
Or pay by mail. Make check	from line 41. Pay in full online at mass.gov/mass payable to Commonwealth of Massachusetts. Writ setts DOR, PO Box 7003, Boston, MA 02204.		o section of chec	ck and be	sure	Α-) gr
These amounts will affect yo		Exception. Enclose Form M	1-2210.				
Interest	O O Penalty O O	M-2210 amount	0 0				
NT PAID PREPARER'S NAME	PAID PREPARER'S S	SSN or PTIN PAID PREPARER'S PHONE	DATE				
D PREPARER'S SIGNATURE	PAID PREPARER'S E						_