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

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula Taxpayer Fill in oval(s) if taxpayer(s) is deceased. Taxpayer (date of death) Fill in if under age 18. See instructions	TAXPAYER'S FIRST NAME	M.I. LAST NAME		TAXPAYER'S SOCIAL SECURITY NUMBER
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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 tex or freque your returnd) \$1 Sapayer \$1 Spouse Total Fill in if veteran of U.S. armed services who served in Operation Enduring Greedom, Iraqi Freedom, Noble Eagle on Shah Peninsula Taxpayer Fill in oral(s) it taxpayer(s) is deceased. Taxpayer (date of death) Taxpayer (date of death) Taxpayer Fill in if under age 18. See instructions Fill in if noncustodial parent. Fill in if noncustodial parent. Fill in if noncustodial parent. Fill in if noncustodial parent who has feleaged claim to exemption for child(ren). Fill in in one only. See instructions: Nonresident Part-year resident Part-year resident Part-year resident A ISS MARK AN XN BIXX A Total federal adjusted gross income (from U.S. Form 1040, line 9; 10 (000, line 9) Married filing spearably Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 NRA Head of household Part-YEAR RESIDENTS ONLY Dates as Massachusetts resident. Trom MMD D Y Y Y A Spouse (date of death) Married filing spintly Married filing spintly Married filing spearably Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 NRA Head of household Part-YEAR RESIDENTS ONLY Dates as Massachusetts resident. Trom MMD D Y Y Y MMD D Y Y A 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 comp				
Federal amendment Amended return due to IRS BBA Partnership Audit	FOREIGN PROVINCE/STATE/COUNTY		FOREIGN COUNTRY (OR COUNTRY CODE)	FOREIGN POSTAL CODE
Federal amendment Amended return due to IRS BBA Partnership Audit				
Federal amendment Amended return due to IRS BBA Partnership Audit	Fill in if (see instructions). Amen	ided return Othe	r jurisdiction change (enter date of change)	V D D Y Y Y Y
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Fill in if under age 18. See instructions	Fill in if veteran of U.S. armed services who ser	rved in Operation Enduring Freed	om, Iraqi Freedom, Noble Eagle or Sinai Peninsul	a Taxpayer Spouse
Fill in if under age 18. See instructions	Fill in oval(s) if taxpaver(s) is deceased.	Taxpayer (date of death)	DDYYYY Spouse (date	of death) MMDDYYYY
Fill in if name has changed. See instructions. Taxpayer Fill in if noncustodial parent. Fill in if you are a custodial parent who has feleased claim to exemption for child(ren). Fill in if the following applies: Filing Schedule TDS Filing Schedule F&I 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 Taxpayer Taxpayer Taxpayer Taxpayer Fill in if you are a custodial parent who has feleased claim to exemption for child(ren). Fill in if the following applies: Filing Schedule TDS Filing Schedule F&I Reporting digital assets (see instructions) Fill in one only. See instructions: Nonresident Part-year resident Nonresident composite return Taxpayer				,
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a Total federal income (from U.S. Form 1040, line 9; 1040NR, line 9) b Total federal adjusted gross income (from U.S. Form 1040, line 11a; 1040NR, line 11a)		dent Filing as both	nonresident and part-year resident No	onresident composite return
b Total federal adjusted gross income (from U.S. Form 1040, line 11a, 1040NR, line 11a)		0, 0		
1 FILING STATUS Fill in only one filing status (See instructions) Single Married filing jointly Head of household 2 PART-YEAR RESIDENTS ONLY Dates as Massachusetts resident Total days as Massachusetts resident 3 Total days as Massachusetts resident **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 compared to the status on the federal return **Single** **Massachusetts gross income under \$8,000 **NRA* **Massachusetts gross income under \$8,000 **NRA* **Massachusetts gross income under \$8,000 **NRA* **Massachusetts resident* **Total days as Massachusetts resident* **Total days as Mass	a Total federal income (from U.S. Form 1040	0, line 9; 1040NR, line 9)	,a	00
Single Married filing separately Head of household PART-YEAR RESIDENTS ONLY Dates as Massachusetts resident. Total days as Massachusetts resident. Fill in if joint filing exemption for spouses with Massachusetts gross income under \$8,000 NRA MMDDYYY to \$\frac{1}{2}\$\$ Total days as Massachusetts resident. \$\frac{1}{2}\$\$ Total days as Massachusetts resident. \$\frac{1}{2}\$\$ Total days as Massachusetts resident.	b Total federal adjusted gross income (from	U.S. Form 1040, line 11a, 1040	NR, line 11a) b	
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Head of household 2 PART-YEAR RESIDENTS ONLY Dates as Massachusetts resident				
2 PART-YEAR RESIDENTS ONLY Dates as Massachusetts resident	•	Fill in if joint filing exemption for	spouses with Massachusetts gross income under	\$8,000 NRA
Dates as Massachusetts resident		/		
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 comp			from	Y to MMDDYYYY
	3 Total days as Massachusetts resident			÷ 365 = 3
YOUR SIGNATURE DATE SPOUSE'S SIGNATURE DATE				
	YOUR SIGNATURE	DATE /	SPOUSE'S SIGNATURE	DATE / /
TAXPAYER'S E-MAIL ADDRESS TAXPAYER'S PHONE	TAXPAYER'S E-MAIL ADDRESS			TAXPAYER'S PHONE



TAXPAYER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECU	RITY NUMBER
4 EXEMPTIONS		0 0
a. Personal exemptions. Single/Married filing separately (\$4,400) , Head of household (\$6,800) , Married filing	ng jointly (\$8,800) 4a	A A 1
b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total	× \$1,000 = 4b	00
c. Age 65 or over before 2026 OYou Spouse	×\$ 700 = 4c	00
d. Blindness — You — Spouse	× \$2,200 = 4d	00
e. Medical/dental (from U.S. Schedule A, line 4)	4e	
f. Adoption. See instructions	4f	
g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a		
 INCOME. Nonresidents: Report in lines 5 through 11 Massachusetts source income only. Use line 13 if a through 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing both as a nonresident Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. Wages, salaries, tips and other employee compensation (from all Forms W-2). 		
6 Taxable pensions and annuities. See instructions	6	00
7 Massachusetts bank interest	7	00
Business/profession income/loss (see instr.) Farming income/loss (see instr.)	<i>31</i>	
	+ b = 8	00
9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions	9	<u> </u> 0 0
10 a. Unemployment compensation. See instructions.	10a	00
b. Massachusetts state lottery winnings	106	
11 Other income from Schedule X, line 7. Enclose Schedule X, not less than 0	A A A	000
12 TOTAL 5.0% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9	X M I I I I	00
NONRESIDENT APPORTIONMENT WORKSHEET. Do not use this worksheet if you know the exact amoun income from employment/business is earned both inside and outside Massachusetts and the exact Massachus Basis: Working days Miles Sales Other	nt of your Massachusetts source inc	ome. Use only when
a. Working days (or other basis) outside Massachusetts. See instructions	13a	
b. Working days (or other basis) inside Massachusetts. See instructions	13b	00
c. Total working days. Add lines 13a and 13b	13c	<u> </u> <u> </u> 00
d. Nonworking days (holidays, weekends, etc.)	13d	00
e. Massachusetts ratio. Divide line 13b by line 13c	13e	
f. Total income being apportioned		<u> </u>
g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above		00



TAXPAYER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMBER
14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. All nonresident taxpayers must complete lines 14a to 14g to arrive at deductions and exemptions in line 22a. (See Instructions).	
a. Total 5.0% income (from line 12). Not less than 0	
b. Reserved for future use	14b 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	00
d. Total income this return. Add lines 14a through 14c	
e. Non-Massachusetts source income. Not less than 0. See instructions	
f. Total income. Add lines 14d and line 14e. See instructions	
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 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000	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 0000000
	17 000000
17 Reserved for future use.	1/
	÷ 2 = 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 gene to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction.	÷ 2 = 18
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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 gene 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	\div 2 = 18
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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 outs de Massachusetts to which you gene to return in the future 18 Office of the 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 20 TOTAL DEDUCTIONS. Add lines 15 through 19 21 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 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. 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 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than 0. Enclose Schedule B. 24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than 0. Enclose Schedule B. 25 TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24 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	\div 2 = 18



TAXP	YER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMB	BER	_
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		0	0
29	Credit recapture amount. Enclose Schedule CRS. See instructions		, O	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)			
	Total tax. Subtract line 32c from the total of lines 32a and 32b		1 6	0
33	Limited Income Credit. Enclose Schedule NTS-L-NR/PY		0	0
34	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
36	INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than 0		0	0
37	Voluntary fund contributions.			
	a. Endangered Wildlife Conservation	37a	0	0
	b. Organ Transplant	37b	0	0
	c. Massachusetts Public Health HIV and Hepatitis Fund	37c	0	0
	d. Massachusetts U.S. Olympic	37d	0	0
	e. Massachusetts Military Family Relief.	37e	0	0
	f. Homeless Animal Prevention And Care	37f	0	0
	Total. Add lines 37a through 37f		0	0
38	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)		0	0
	Health Care penalty for certain part-year residents. Not less than 0 (from worksheet). Enclose Schedule HC.	30		
	a. You	a + h - 39	0	0
40			0	0
			0	0
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:			
	d. FUIII(S) W-2	0 0		
	b. Form(s) 1099. Enclose Schedule 62-WH. See instructions	0 0		
	c. Other forms. Enclose Schedule 62-WH. See instructions	0 0		
	Total. Add lines 42a through 42c			0



TAXPA	YER'S FIRST NAME M.I. LAST NAME	TAX	(PAYER'S SOCIA	L SECURITY	NUMBER		
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					0	0
44	2025 Massachusetts estimated tax payments. Do not include line 43 amount					0	0
						0	0
	Payments made with extension						0
46	AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions					Ju	U
47	EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return (See instructions) 47	b ×	= C			^-	0
	Part-year residents: Multiply line 47c by line 3. Nonresidents do not qualify			tructions). Fill	^_	if
48	Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB.		48			0	0
	Reserved for future use.			0 (0 0	0 0) (
	Child and Family Tax Credit. Part-year residents only . (only it single, head of household or married filing joint return).		10				
00						N	0
	Enter number of dependents a. × (See instructions) = b. Multiply line 50	b by lin	e 3 = 50				
51	Other refundable credits (from Schedule CMS)					0	0
	TOTAL REFUNDABLE CREDITS. Add Jines 47 through 51					0	0
	Excess Paid Family Leave Withholding. See instructions					0	0
	Nonresident withholding on sales of Massachusetts real estate (from Schedule 62-WH)					0	0
	TOTAL. Add lines 42 through 46 and lines 52 through 54					0	0
	OVERPAYMENT. If line 41 is smaller than line 55, subtract line 41 from line 55. If line 41 is larger than line 55,						
00	go to line 59. If line 41 and line 55 are equal, enter 0 in line 58					0	0
57	Amount of overpayment you want APPLIED to your 2026 ESTIMATED TAX					0	0
58	THIS IS YOUR REFUND. Subtract line 57 from line 56.					0	0
			ount (selec	one):		Che	_
	Routing number (first two digits must be 01 to 12 or 21 to 32) Account number					Savi	ngs
59	TAX DUE. Subtract line 55 from line 41. Pay in full online at mass.gov/masstaxconnect						0
	Or pay by mail. Make check payable to Commonwealth of Massachusetts . Write Social Security number(s) in mecheck. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.	emo sec	tion of ched	ck and b o	e sure	to si	gn
	These amounts will affect your refund or tax due: Exception. Enclose Form	n M-22	10.				
	Interest O O Penalty Penalty M-2210 amount		0 0				
PRINT	PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S PHONE		DATE				