

***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](https://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 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 oval(s) if taxpayer(s) is deceased. ☐ Taxpayer (date of death)  ☐ Spouse (date of death)

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

**a** Total federal income (from U.S. Form 1040, line 9; 1040NR, line 9) ..... a ☒ IF A LOSS, MARK AN X IN BOX

**b** Total federal adjusted gross income (from U.S. Form 1040, line 11; 1040NR, line 11) ..... b ☒ IF A LOSS, MARK AN X IN BOX

**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  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.



TAXPAYER'S SOCIAL SECURITY NUMBER

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



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 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

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

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

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

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

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

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** .....15ab. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** .....15b**16 Reserved for future use.** .....16**17 Reserved for future use.** .....17**18 Rental deduction. (See instructions)**a. Enter the total qualified Massachusetts rent paid in 2025 in the box then divide by 2 .....  $\div 2 = 18$ **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**20 TOTAL DEDUCTIONS.** Add lines 15 through 19 .....20**21 5.0% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than 0** .....21**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**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**24 INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than 0. Enclose** Schedule B. ....24**25 TOTAL TAXABLE 5.0% INCOME.** Add lines 23 and 24 .....25**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**27 INCOME FROM SCHEDULE B** (see instructions). **Not less than 0. Enclose** Schedule B.a. 8.5% income .....  $\times .085 = 27a$ b. 12% income .....  $\times .12 = 27b$ **TOTAL TAX ON INCOME FROM SCHEDULE B.** Add lines 27a and 27b .....27



M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

[illegible][illegible][illegible][illegible][illegible]

A horizontal number line with 11 boxes representing digits from 0 to 10. The boxes are labeled 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. Arrows point to the boxes for 2, 5, and 8.

[illegible][illegible]

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[illegible]

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				0	0
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Total . . . .

$$\therefore a + b = 39$$
[illegible][illegible][illegible][illegible][illegible][illegible]



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL 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.** . . . . .43

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

**45** Payments made with extension . . . . .45

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

**47 EARNED INCOME CREDIT.**

a. Number of qualifying children  b. Amount from U.S. return  **0 0** (See instructions)  $47b \times \text{line } 3 = c$

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

**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

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

**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.   $\times$  (See instructions) = b.  **0 0** Multiply line 50b by line 3 = 50

**51** Other refundable credits (from Schedule CMS) . . . . .51

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

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

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

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

**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

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

**58** **THIS IS YOUR REFUND.** Subtract line 57 from line 56.

Mail to: **Massachusetts DOR, PO Box 7000, Boston, MA 02204.** . . . . .58

**Direct deposit of refund.** See instructions.

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

Type of account (select one): ☐ Checking ☐ Savings

**59** **TAX DUE.** Subtract line 55 from line 41. **Pay in full online at mass.gov/masstaxconnect** . . . . .59

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.**