



#### 2023 Form 1-NR/PY, pg. 2 XXXXXXXXXXXXX

 Massachusetts Nonresident/ Part-Year Resident Income Tax Return SOCIALSECNO

### **AREA RESERVED** FOR 2-D BARCODE

4. Exemptions:				
a. Personal exemptions		4a	XXXXXXX	(XXXX)
b. Number of dependents. (Do not include yourself or your sp	pouse.) Enter number XX	$\times$ \$1,000 = <b>4b</b>	XXXXXXX	(XXXX)
c. Age 65 or over before 2024 X You + X Spouse =	X	× \$700 = <b>4c</b>		XXXX
d. Blindness X You + X Spouse =		$\times$ \$2,200 = <b>4d</b>		XXXX
e. Medical/dental		4e	XXXXXXX	(XXXX)
f. Adoption		4f	XXXXXXX	(XXXX)
g. Total exemptions. Add items 4a through 4f. Enter here and	d on line 22a	4g	XXXXXXX	(XXXX)
. Wages, salaries, tips		5	XXXXXXX	(XXXX)
. Taxable pensions and annuities		6	XXXXXXX	(XXXX)
	exemption XXX	= 7	XXXXXXX	(XXXX)
		XXXXXXXXX	XX	
		= 8	-XXXXXXX	(XXXX)
Rental, royalty and REMIC, partnership, S corp., trust income	e/loss	9	-XXXXXXX	(XXXX)
Unemployment		10a	XX	(XXXX)
Mass. lottery winnings		10b	XXXXXXX	(XXXX)
Other income		11	XXXXXXX	(XXXX)
TOTAL 5.0% INCOME		12	-XXXXXXX	(XXXX)
exact amount of your Mass. source income. Only use when i Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts		r: XXXXXX 13a	side Mass. and the	e exact
Mass. amount is not known. Basis: X working d		r: XXXXX)		e exact
Mass. amount is not known. Basis: X working d		r: XXXXX)		e exact (XXXX) (XXXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts		r: XXXXXX 13a		exact  (XXXX)  (XXXX)  (XXXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts		r: XXXXXX 13a 13b		e exact  (XXXX)  (XXXX)  (XXXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days		r: XXXXXX 13a 13b 13c		e exact  (XXXX)  (XXXX)  (XXXX)  (XXXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.)	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e	XXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) . XXX) . XXX
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X othe	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) (XXXX) . XXX)
Mass. amount is not known. Basis: X working d Working days (or other basis) outside Massachusetts Working days (or other basis) inside Massachusetts Total working days Nonworking days (holidays, weekends, etc.) Massachusetts ratio Total income being apportioned. You cannot apportion Massachusetts income	lays X miles X sales X other achusetts wages as shown on Form W-2  JDE THIS PAGE WITH FORM 1-NR/PY, PAGE	r: XXXXXX 13a 13b 13c 13d 13e 13f 13g	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXXX) (XXXX) (XXXX) .XXX) (XXXX)



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Massachusetts Nonresident/
Part-Year Resident Income Tax Return

# AREA RESERVED FOR 2-D BARCODE

44 .	ONDEGIDENT DEDUCTION AND EVENDEION DATIO		
	ONRESIDENT DEDUCTION AND EXEMPTION RATIO  . Total 5.0% income	14a	XXXXXXXXXX
	. Interest income	14a 14b	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	. Total capital gain income	14b	XXXXXXXXXXXX
	. Total income this return	14d	XXXXXXXXXXXX
	Non-Massachusetts source income. Not less than "0"	14e	XXXXXXXXXXX
	Total income	14f	XXXXXXXXXXX
	Deduction and exemption ratio	14g	X.XXX
	mount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	XXX
	mount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	XXX
	eserved for future use	16	0000
<b>17.</b> F	eserved for future use	17	000
18 F	lental deduction. a. XXXXX	÷ 2 =18	XXX
	lonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts to watend to return in the future $X$		
	other deductions from Schedule Y, line 19	19	XXXXXXXXXXX
20. T	otal deductions. Add lines 15 through 19	20	XXXXXXXXXXX
	.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	XXXXXXXXXXX
22. E	xemption amount. a. XXXXXXXXXXXXX	22	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
22. E 23. 5	xemption amount. a. XXXXXXXXXXXX.  .0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	22 23	XXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX
22. E 23. 5 24. II	xemption amount. a. XXXXXXXXXXXXX.  .0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"  NTEREST AND DIVIDEND INCOME	22 23 24	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
22. E 23. 5 24. II 25. T	xemption amount. a. XXXXXXXXXXXXXXXX  .0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"  NTEREST AND DIVIDEND INCOME  OTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	22 23	XXXXXXXXXX XXXXXXXXXXX XXXXXXXXXXX XXXXX
22. E 23. 5 24. II 25. T 26. T	xemption amount. a. XXXXXXXXXXXXXXXX  .0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"  NTEREST AND DIVIDEND INCOME  OTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  AX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the	22 23 24 25	
22. E 23. 5 24. II 25. T 26. T	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24	
22. E 23. 5 24. II 25. T 26. T a 27. II	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24 25	
22. E 23. 5 24. II 25. T 26. T a 27. II	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24 25	
22. E 23. 5 24. II 25. T 26. T a 27. II	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24 25 26	XXXXXXXXXX
22. E 23. 5 24. II 25. T 26. T a 27. II	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24 25	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
22. E 23. 5 24. II 25. T 26. T a 27. II	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24 25 26	XXXXXXXXXX
22. E 23. 5 24. II 25. T 26. T a 27. II	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24 25 26	XXXXXXXXX
22. E 23. 5 24. II 25. T 26. T a 27. II	xemption amount. a. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22 23 24 25 26	XXXXXXXXXX



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 Massachusetts Nonresident/
Part-Year Resident Income Tax Return SOCIALSECNO

# AREA RESERVED FOR 2-D BARCODE

X   29   XXXXXXXXXXXXXXXXXXXXXXXXXXXXX
30
32a
32a
32b XXXXXXXXXXXX  32c XXXXXXXXXX  32 XXXXXXXXXXX  33 XXXXXXXXXX
32c XXXXXXXXXXXX 32 XXXXXXXXXXXXXXXXXXXX
32 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
32 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
32 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
33 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
34
35 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
line 32. Not less than "0" 36 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
37a
37a XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
37b XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
37c XXXXXXXXXXXXXX 37d XXXXXXXXXXX 37e XXXXXXXXXXXX
37d XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
37e XXXXXXXXXXXX
37f XXXXXXXXXXXX
37 XXXXXXXXXXX
38 XXXXXXXXXXX
39 XXXX
40 XXXXXXXXXXX
42a XXXXXXXXXXX
42b XXXXXXXXXX
42 XXXXXXXXXXX
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42a XXXXXXXXXXXX 42b XXXXXXXXXXXX 42c XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



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 Massachusetts Nonresident/ Part-Year Resident Income Tax Return SOCIALSECNO

### **AREA RESERVED** FOR 2-D BARCODE

3. 2022 overpayment applied to your 2023 estimated tax	4	3 XXXXXXXXXXX
4. 2023 Massachusetts estimated tax payments	4	4 XXXXXXXXXX
5. Payments made with extension	4	
6. Amended return only. Payments made with original return. Not less than "0"	4	
<ol><li>Earned Income Credit. a. Number of qualifying children X b. Amount from U.S</li></ol>	s. return $XXXX \times .40 = c$ . $XX$	(XX
Part-year residents, multiply line 47c by line 3	4	7 XX
Note: You cannot claim the Earned Income Credit if your filing status is married filin	g separately unless you qualify	
for an exception (see instructions). Fill in if you qualify for this exception		VV
8. Senior Circuit Breaker Credit	4	
9. Reserved for future use	4	9 XX
0. Child and Family Tax Credit		
a. XX × \$310 = b. XXXX Part-year resid		, YY
	ents multiply line 50b by line 3 = 5	
11. Other Refundable Credits	5	
2. Total Refundable Credits. Add lines 47 through 51	5	
3. Excess Paid Family Leave Withholding	5	\/\/\/\/\/\/\/\/\/\/\/
54. TOTAL. Add lines 42 through 46 and lines 52 and 53	5	
5. Overpayment. Subtract line 41 from line 54	5	
6. Amount of overpayment you want applied to your 2024 estimated tax	5 Poster MA 00004	\/\/\/\/\/\/\/\/\/
77. <b>Refund.</b> Subtract line 56 from line 55. Mail to: Massachusetts DOR, PO Box 7000,	Boston, MA 02204 5	/
Direct deposit of refund. Type of account X checking		
Direct deposit of refund. Type of account X checking X savings		
X savings		
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		8 XXXXXXXXXX
RTN # XXXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204 <b>5</b>	
RTN # XXXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
RTN # XXXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204 <b>5</b>	X EX enclose
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204 5 XXXXXXXXXXX	X EX enclose
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204 5 XXXXXXXXXXX	X EX enclose
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204 5 XXXXXXXXXXX	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204 5 XXXXXXXX  Yes (this may delay your refund)	X EX enclose Form M-2210 Paid preparer's
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes (this may delay your refund) Date Check if self-e XXXXXXXXX  Paid preparer's phone	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN XXXXXXXXX  Paid preparer's EI
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes (this may delay your refund) Date Check if self-e XXXXXXXXX	X EX enclose Form M-2210  Paid preparer's mployed SSN/PTIN XXXXXXXXXXX
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes (this may delay your refund) Date Check if self-e XXXXXXXXX  Paid preparer's phone	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN XXXXXXXXX  Paid preparer's EI
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes  (this may delay your refund)  Date  Check if self-el  XXXXXXXXX  Paid preparer's phone  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN XXXXXXXXX  Paid preparer's EI
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes  (this may delay your refund)  Date  Check if self-el  XXXXXXXXX  Paid preparer's phone  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN XXXXXXXXX  Paid preparer's EI
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes  (this may delay your refund)  Date  Check if self-el  XXXXXXXXX  Paid preparer's phone  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN XXXXXXXXX  Paid preparer's EI
RTN # XXXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes  (this may delay your refund)  Date  Check if self-el  XXXXXXXXX  Paid preparer's phone  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN XXXXXXXXX  Paid preparer's EI
RTN # XXXXXXXX account # XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ox 7003, Boston, MA 02204  XXXXXXX  Yes  (this may delay your refund)  Date  Check if self-el  XXXXXXXXX  Paid preparer's phone  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X EX enclose Form M-2210  Paid preparer's  mployed SSN/PTIN  XXXXXXXXX  Paid preparer's EI  XXXXXXXXXX