

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.

2024

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 N	UMBER
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign addr	ress, also complete line below.	CITY/TOWN		STATE ZIP	
FOREIGN PROVINCE/STATE/COUNTY		FOREIGN COUNTRY (OR COUNTRY CODE)		FOREIGN POSTAL CO	DE
Fill in if (see instructions): Amended ref Federal ame State Election Campaign Fund (this contribution will no	endment Amen	jurisdiction change (enter date o ded return due to IRS BBA Part pyour refund) \$1 Taxp	nership Audit	*1 Spouse	Y Y Total \$
Fill in if veteran of U.S. armed services who served in (•		Spouse
Fill in appropriate oval(s) if taxpayer(s) is deceased. Se		m, naqi i roodom, rtobio Zagit ol ol		Taxpayer	Spouse
Fill in if under age 18. See instructions			*	Taxpayer	Spouse
Fill in if name has changed. See instructions		W L		Taxpayer	Spouse
Fill in if noncustodial parent	ns: Schedule TDS vard, award, or payment for	Schedule FCI property or services) or sold, excha	unged, gifted, o	r	
Fill in one only. See instructions: Nonresident Part-year resident	OX C	onresident and part-year resident		resident composite retu A LOSS, MARK AN X IN BOX	
a Total federal income (from U.S. Form 1040, line 9	; 1040NR, line 9)		a		00
b Total federal adjusted gross income (from U.S. Fo	orm 1040, line 11; 1040NR	, line 11)	b		00
1 FILING STATUS. Fill in only one filing state Single Married filing joint return Married filing separate return (enter spous Fill in if joint filing exemption for spouses	(both must sign return) se's name and Social Secur	Head of household (see insity number in the appropriate areas	structions) above)	NRA (See instruc	ctions)
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 your signature	e that to the best of my b	knowledge and belief this return Spouse's signature	and enclosur	es are true, correct	and complete.
TAXPAYER'S E-MAIL ADDRESS	, ,		TAX	(PAYER'S PHONE	, ,





AXPAYER'S	FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMBER		
	EMPTIONS			
	Personal exemptions. If single or married filing separately, enter \$4,400 . If head of household, enter \$6,800 . If marr pintly, enter \$8,800		0	0
b. N	lumber of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total	× \$1,000 = 4b	0	0
c. A	ge 65 or over before 2025 Or You Spouse	× \$ 700 = 4c	0	0
d. B	Blindness — You — Spouse	× \$2,200 = 4d	0	0
e. N	Medical/dental (from U.S. Schedule A, line 4)	4e	0	0
f. Ad	doption. See instructions	4f	0	0
g. T	OTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a.	1 Ag	0	0
IN(thro	COME. Nonresidents: Report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriation of 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing both as a nonresident and predule R/NR, Resident/Nonresident Worksheet, before proceeding any further.	e. Part-year residents: Report in line		
	ges, salaries, tips and other employee compensation (from all Forms W-2)	.5	0	0
6 Taxa	able pensions and annuities. See instructions	.6	0	0
7 Mas	ssachusetts bank interest	7	0	0
Bus 8 a.	siness/profession income/loss (see instr.) Farming income/loss (see instr.) a + b = 8		0	0
	U. a+D=0		0	0
	ou are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions 9		0	
	Inemployment compensation. See instructions		0	
	Massachusetts state lottery winnings	Y		
11 Oth	er income from Schedule X, line 7. Enclose Schedule X; not less than 0	11	0	
1 2 T01	TAL 5.0% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9		0	0
13 NOI inco Bas	NRESIDENT APPORTIONMENT WORKSHEET. Do not use this worksheet if you know the exact amount of your ome from employment/business is earned both inside and outside Massachusetts and the exact Massachusetts amounts: Working days Miles Sales Other	Massachusetts source income. Use onl unt is not known.	ly wh	en
a. W	Vorking days (or other basis) outside Massachusetts. See instructions	3a	0	0
b. V	Vorking days (or other basis) inside Massachusetts. See instructions	3b	0	0
	otal working days. Add lines 13a and 13b		0	0
	Jonworking days (holidays, weekends, etc.)		0	0
	Massachusetts ratio. Divide line 13b by line 13c			
	otal income being apportioned		0	0
		30	0	0
U IV	na variouseus noimue ivonouny one ise oy one iso i one lette and in additionale ones andve			



TAXPAY	YER'S FIRST NAME M.I. LAST NAME	T/	XPAYER'S SOCI	AL SEC	URITY NU	JMBER		
	NONRESIDENT DEDUCTION & EXEMPTION RATIO. All nonresident taxpayers must complete lines 14a to 14g to	arrive at th	nis ratio wh	ich w	ill be u	ised t	o apr	ortion
	deductions and exemptions in line 22a. (See Instructions).	4.4-					1	0 0
	a. Total 5.0% income (from line 12). Not less than 0			41	n	0) 0
	b. Reserved for future use			1 D	U	U	U _A (, 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							0 0
	d. Total income this return. Add lines 14a through 14c	14d						0 0
	e. Non-Massachusetts source income. Not less than 0. See instructions	14e						0 0
1	f. Total income. Add lines 14d and line 14e. See instructions	141	X					0 0
	g. Deduction and exemption ratio. Divide line 14d by line 14f	9 ''	14	l g				
	DEDUCTIONS. Amounts entered in line 15 must be directly related to income taxable by Massachusetts included a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000						10	0 0
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement Not more than \$2,	0 0 0	15b				(0 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
i	Rental deduction. (See instructions) a. Enter the total qualified Massachusetts rent paid in 2024 in the box their divide by 2 Nonresidents: Fill in if during 2024 you did not have a family home or any dwelling outside Massachusetts to which to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction.	you gener	÷2=18 ally or cust	omar	rily retu	ırned		O ontend
19	Other deductions from Schedule Y, line 19. Enclose Schedule Y.	19						0 0
20	TOTAL DEDUCTIONS. Add lines 15 through 19	.20						0 0
21	5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 0	.21					Ţ	0 0
	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
	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						0 0
24	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than 0. Enclose Schedule B	.24						0 0
25	TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24	.25						0 0
	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					Ţ	0 0
27	INCOME FROM SCHEDULE B (see instructions). Not less than O. Enclose Schedule B.							
i	a. 8.5% income 0 0	0 0						
	b. 12% income 0 0	0 0						
	TOTAL TAX ON INCOME FROM SCHEDULE B. Add lines 27a and 27b	.27						0 0



T.1./D.		T1/21/500 000/1 050/10/5 (1/1/4055	•
IAXPA	YYER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECURITY NUMBER	
20			
20	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than 0. Enclose Schedule D. If filling Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS		0 0
29	Credit recapture amount. Enclose Schedule CRS. See instructions		0 0
30	Additional tax on installment sales. See instructions		0 0
31 32	TOTAL TAX. See instructions		
	a. Income tax. Add lines 26 through 30		
	b. 4% Surtax (from Schedule 4% Surtax, line 7)	X ·	
	Total tax. Subtract line 32c from the total of lines 32a and 32b		0 0
33	Limited Income Credit. Enclose Schedule NTS-L-NR/PY		0
34	Income tax due to another state or jurisdiction (part-year residents only; from worksheet). Enclose Schedule OJC 34		0
35	Other credits (from Schedule CMS)		0
	INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than 0		0 0
	a. Endangered Wildlife Conservation	37a	0 0
	b. Organ Transplant	37b	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 37	37	0 (
38	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).		0 (
	Health Care penalty for certain part-year residents. Not less than 0 (from worksheet). Enclose Schedule HC.		
	a. You	. 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 MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS		0
42	a. Massachusetts income tax withheld from Form(s) W-2	0	
	b. Massachusetts income tax withheld from Form(s) 1099	0	
		0	
	c. Massachuseus income lax withheir homs. See instructions 420		0 (
	Total. Add lines 42a through 42c		



AXPA	YER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIA	L SECURITY NU	JMBER	
3	2023 overpayment applied to your 2024 estimated tax (from 2023 Form 1, line 51 or Form 1-NR/PY, line 55.) Do not enter 2023 refund	43				0 (
4	2024 Massachusetts estimated tax payments. Do not include line 43 amount	44				0 (
5	Payments made with extension	45				0 (
6	AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions	46				0 (
7	EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return (See instruction)	ons) 47b ×	= C			0 (
	Part-year residents: Multiply line 47c by line 3. Nonresidents do not qualify			tructions).	Fill in o	0 (
8	Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB	J	48			0 (
9	Reserved for future use.		49	0.0	0 0	0
0	Child and Family Tax Credit. Part-year residents only only it single, head of household or married filing joint	return).				
	Enter number of dependents a. × (See instructions) = b. 0 0 Multiply	line 50b by	line 3 = 50			0 (
1	Other refundable credits (from Schedule CMS)	51				0 (
2	TOTAL REFUNDABLE CREDITS. Add lines 47 through 51	52				0 (
3	Excess Paid Family Leave Withholding. See instructions.	53				0 (
4	TOTAL. Add lines 42 through 46 and lines 52 and 53	54				0 (
5	OVERPAYMENT. If line 41 is smaller than line 54, subtract line 41 from line 54. If line 41 is larger than line 54 go to line 58. If line 41 and line 54 are equal, enter 0 in line 57	ļ, 55				0 (
6	Amount of overpayment you want APPLIED to your 2025 ESTIMATED TAX	56				0 (
7	THIS IS YOUR REFUND. Subtract line 56 from line 55. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. Direct deposit of refund. See instructions. Routing number (first two digits must be 01 to 12 or 21 to 32) Account number	57 Type of	account (selec	F UN t one):		O (checking aving
8	TAX DUE. Subtract line 54 from line 41. Pay in full online at mass.gov/masstaxconnect		section of chec	ck and be	sure to	O (
	These amounts will affect your refund or tax due: Exception. Enclo	se Form M-	2210.			
	Interest Penalty Penalty M-2210 amount		0 0			
RINT	PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S ()	S PHONE	DATE			
	PREPARER'S SIGNATURE PAID PREPARER'S EIN)				