



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.

2023

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 appropriate oval(s) if taxpayer(s) is deceased. See instructions. . . . Taxpayer Spouse

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 filing the following schedule(s). See instructions: Schedule TDS Schedule FCI

Fill in if at any time during 2023 you received (as a reward, award, or payment for property or services) or sold, exchanged, gifted, or otherwise disposed of a digital asset (or a financial interest in a digital asset). See instructions. . . .

Fill in one only. See instructions:

Nonresident Part-year resident Filing as **both** nonresident and part-year resident Nonresident composite return
(See instructions)

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

1 FILING STATUS. Fill in one only.

- Single
- Married filing joint return (both must sign return)
- Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)
- Head of household (see instructions) You are a custodial parent who has released claim to exemption for child(ren)

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 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 00
- b. Interest income. Smaller of line 7a or 7b 14b 00
- 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 00
- d. Total income this return. Add lines 14a through 14c 14d 00
- e. Non-Massachusetts source income. **Not less than 0.** See instructions 14e 00
- f. Total income. Add lines 14d and line 14e. See instructions 14f 00
- g. Deduction and exemption ratio. Divide line 14d by line 14f 14g 00

DEDUCTIONS. Amounts entered in line 15 must be related to Massachusetts income reported on this return.

- 15** a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15a 00
- b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15b 00

16 Reserved for future use. 16 00000000

17 Reserved for future use. 17 00000000

- 18 Rental deduction. (See instructions)**
 - a. Enter the total qualified Massachusetts rent paid in 2023 in the box then divide by 2 00 ÷ 2 = 18 00
- Nonresidents:** Fill in if during 2023 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 00

20 TOTAL DEDUCTIONS. Add lines 15 through 19 20 00

21 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. **Not less than 0.** 21 00

- 22** a. Total exemption amount (from line 4g) 00
- Part-year residents:** Multiply line 22a by line 3. **Nonresidents:** Multiply line 22a by line 14g. 22 00

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 00

24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. **Not less than 0. Enclose Schedule B.** 24 00

25 TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24 25 00

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 00

- 27 12% INCOME** (from Schedule B, line 39). **Not less than 0. Enclose Schedule B.**
- a. 00 × .12 = 27 00

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 If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions 28 00



TAXPAYER'S FIRST NAME M.I. LAST NAME

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- 43 2022 overpayment applied to your 2023 estimated tax (from 2022 Form 1, line 51 or Form 1-NR/PY, line 55.) Do not enter 2022 refund .43
44 2023 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

Grid for lines 43-46 with values 00

47 EARNED INCOME CREDIT. a. Number of qualifying children b. Amount from U.S. return (See instructions) 47b x = c

Grid for line 47 with values 00

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

Grid for line 48 with values 00

49 Child under age 13, or disabled dependent/spouse credit (from worksheet) .49

Grid for line 49 with values 00

50 Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2023 credit. Part-year residents only; see instructions. (only if single, head of household or married filing joint return and not claiming line 49).

a. Not more than two x (See instructions) = b. Part-year residents: Multiply line 50b by line 3 = 50

Grid for line 50 with values 00

51 Other refundable credits (from Schedule CMS) .51

Grid for line 51 with values 00

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

Grid for line 52 with values 00

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

Grid for line 53 with values 00

54 TOTAL. Add lines 42 through 46 and lines 52 and 53 .54

Grid for line 54 with values 00

55 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. .55

Grid for line 55 with values 00

56 Amount of overpayment you want APPLIED to your 2024 ESTIMATED TAX. .56

Grid for line 56 with values 00

57 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. Type of account (select one): Checking Savings

Grid for line 57 with values 00 and REFUND

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

Grid for routing and account numbers

58 TAX DUE. Subtract line 54 from line 41. Pay in full online at mass.gov/masstaxconnect .58

Grid for line 58 with values 00

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 Penalty M-2210 amount

Grid for interest, penalty, and M-2210 amount

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.