



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

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 ☐

b Total federal adjusted gross income (from U.S. Form 1040, line 11a; 1040NR, line 11a). b ☐

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	



M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

4 EXEMPTIONS

a. Personal exemptions. Single/Married filing separately **(\$4,400)**, Head of household **(\$6,800)**, Married filing jointly **(\$8,800)** 4a

b. Number of dependents (**do not** include yourself or your spouse). **Must enclose Schedule DI.** Total × \$1,000 = 4b

c. Age 65 or over before 2026 You Spouse Total × \$ 700 = 4c

d. Blindness ☐ You ☐ Spouse _____ Total × \$2,200 = 4d

e. Medical/dental (from U.S. Schedule A, line 4) 4e

f. Adoption. See instructions. 41

g. **TOTAL EXEMPTIONS** Add lines 4a through 4f. Enter here and on line 22a: 4g

INCOME. Nonresidents: Report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. **Part-year residents:** Report in lines 5 through 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing **both** as a nonresident and part-year resident, complete and **enclose** Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5	Wages, salaries, tips and other employee compensation (from all Forms W-2)	5
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6	Taxable pensions and annuities. See instructions	6
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7 Massachusetts bank interest 7

Business/profession income/loss (see instr.) Farming income/loss (see instr.)

8 a. b. a + b = 8

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions . . . 9

10 a Unemployment compensation. See instructions 10a

b. Massachusetts state lottery winnings

11 Other income from Schedule X, line 7. **Enclose** Schedule X; not less than 0 11

12 TOTAL 5.0% INCOME Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9. 12

13 NONRESIDENT APPORTIONMENT WORKSHEET. Do not use this worksheet if you know the exact amount of your Massachusetts source income. Use only when income from employment/business is earned both inside and outside Massachusetts and the exact Massachusetts amount is not known.

Basis: ☐ Working days ☐ Miles ☐ Sales ☐ Other

a. Working days (or other basis) outside Massachusetts. See instructions. 13a

b. Working days (or other basis) inside Massachusetts. See instructions 12b.

c. Total working days. Add lines 12a and 12b. 12c

d. Major working days (holidays, weekends, etc.) 10 d



TAXPAYER'S SOCIAL SECURITY NUMBER

0	0	0	0	0	0
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			0	0
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[illegible][illegible]

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



TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

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 ☐28If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions ☐**29** Credit recapture amount. **Enclose** Schedule CRS. See instructions29**30** Additional tax on installment sales. See instructions30**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 32a

b. 4% Surtax (from Schedule 4% Surtax, line 7) 32b

c. If line 32b is greater than 0, enter the amount of Massachusetts income tax paid on your behalf on a Form MA NRCR, Nonresident Composite Return. Otherwise enter 0. 32c

Total tax. Subtract line 32c from the total of lines 32a and 32b32

CREDITS**33** Limited Income Credit. **Enclose** Schedule NTS-L-NR/PY.33**34** Income tax due to another state or jurisdiction (part-year residents only; from worksheet). **Enclose** Schedule OJC.34**35** Other credits (from Schedule CMS)35**36 INCOME TAX AFTER CREDITS.** Subtract total of lines 33 through 35 from line 32. **Not less than 0**36**37** Voluntary fund contributions.

a. Endangered Wildlife Conservation 37a

b. Organ Transplant 37b

c. Massachusetts Public Health HIV and Hepatitis Fund 37c

d. Massachusetts U.S. Olympic 37d

e. Massachusetts Military Family Relief 37e

f. Homeless Animal Prevention And Care 37f

Total. Add lines 37a through 37f37

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)38**39** Health Care penalty for certain part-year residents. **Not less than 0** (from worksheet). **Enclose** Schedule HC.a. You ☐ b. Spouse ☐ Total a + b = 39**40 AMENDED RETURN ONLY.** Overpayment from original return. **Not less than 0.** See instructions40**41 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.** Add lines 36 through 4041**MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS****42** Massachusetts income tax withheld from:

a. Form(s) W-2.42a

b. Form(s) 1099. Enclose Schedule 62-WH. See instructions42b

c. Other forms. Enclose Schedule 62-WH. See instructions42c

Total. Add lines 42a through 42c42



TAXPAYER'S FIRST NAME

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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

0 0

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

0 0

45 Payments made with extension 45

0 0

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

0 0

47 EARNED INCOME CREDIT.

a. Number of qualifying children

0 0

b. Amount from U.S. return

0 0

(See instructions) 47b × _____ = c

0 0

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

0 0

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

0 0

49 Reserved for future use. 49

0 0 0 0 0 0

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.

0 0

× _____ (See instructions) = b.

0 0

Multiply line 50b by line 3 = 50

0 0

51 Other refundable credits (from Schedule CMS) 51

0 0

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

0 0

53 Excess Paid Family Leave Withholding. See instructions. 53

0 0

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

0 0

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

0 0

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

0 0

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

0 0

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

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

REFUND 0 0

Direct deposit of refund. See instructions.

Type of account (select one):

☐ Checking

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

Account number

☐ Savings

0 0 0 0 0 0 0 0 0 0

0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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

0 0

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.