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.

Massachusetts Department of Revenue **2024**

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/COUNTY | FOREIGN COUNTRY (OR COUNTRY CODE) | FOREIGN POSTAL CODE

Fill in if (see instructions): ○ **Amended return** ○ **Other jurisdiction change** (enter date of change) MMDDYYYY

○ **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 you are a custodial parent who has released claim to exemption for child(ren) . . . . . ○

Fill in if filing the following schedule(s). See instructions: ○ Schedule TDS ○ Schedule FCI

Fill in if at any time during 2024 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 (See instructions) ○ Nonresident composite return

▼ IF 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. Form 1040, line 11; 1040NR, line 11) . . . . . b ☐ 00

1 FILING STATUS. Fill in only **one** filing status. Fill in if **not** using same filing status on the federal return (See instructions) ○

○ Single ○ Married filing joint return (both must sign return) ○ Head of household (see instructions)

○ Married filing separate return (enter spouse's name and Social Security number in the appropriate areas above) ○ NRA (See instructions)

Fill in if joint filing exemption for spouses with Massachusetts gross income under $8,000 (See instructions) ○

2 PART-YEAR RESIDENTS ONLY

Dates as Massachusetts resident . . . . . .from MMDDYYYY to MMDDYYYY

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.