



Fill out in black ink.  
 For a faster refund, file your return electronically at [mass.gov/dor](https://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

▼ IF A LOSS, MARK AN X IN BOX

**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 \_\_\_\_\_

Be sure to enclose any forms or schedules (W-2, W-2G, 1099, 62-WH, 3K-1, SK-1, PWH or LOA) that show Massachusetts withholding.