### 2023 Form 1-NR/PY

Massachusetts Nonresident/Part-Year Resident Income Tax Return

For the year January 1–December 31, 2023 or other taxable Year beginning

Amended return

Federal amendment

Fill in if:

State Election	Campaign Fund:	•	\$1 You	\$1 Spouse TOTAL		
Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula			You	Spouse		
Taxpayer dece	ased		You	Spouse		
Fill in if under age 18			You	Spouse		
Fill in if name change			You	Spouse		
Check one:	Nonresident	Filing as both nonresident and part-year resident				
	Part-year resident	Nonresident composite	Fill in if noncustodial parent			
a. Total federal income			Fill in if filing Schedule TDS			

a. Total federal income
 b. Federal adjusted gross income
 Fill in if filing Schedule TDS
 Fill in if filing Schedule FCI
 Filing status (select one only):
 Single
 Fill in if reporting crypto currency

Married filing jointly
Married filing separate return

Amended return due to IRS BBA Partnership Audit

Head of household You are a custodial parent who has released claim to exemption for child(ren)

2. Part-year residents. Enter dates as Massachusetts resident: From

3. Total days as Massachusetts resident  $\div$  365 = .

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

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST

Massachusetts Nonresident/ Part-Year Resident Income Tax Return

4.	Exemptions:							19
	a. Personal exemptions						4a	20
	b. Number of dependents. (Do not include yourself or your spouse.) Enter number			Enter numbe	er	× \$1,00	0 = 4b	21
	c. Age 65 or over before 2024	You +	Spouse =			× \$70	00 = 4c	22
	d. Blindness	You +	Spouse =			× \$2,20	0 = 4d	23
	e. Medical/dental						4e	24
	f. Adoption						4f	25
	g. Total exemptions. Add items 4a th	nrough 4f. Ei	nter here and on line	22a			4g	26
5.	Wages, salaries, tips						5	27
6.	Taxable pensions and annuities						6	28
7.	Mass. bank interest: a.		<ul><li>b. exempt</li></ul>	ion			= 7	29
8. Business/profession income/loss a. + b. Farming income/loss					30			
							= 8	31
9.	Rental, royalty and REMIC, partners	ship, S corp.	, trust income/loss				9	32
10a.	Unemployment						10a	33
10b.	Mass. lottery winnings						10b	34
11.	Other income						11	35
12.	TOTAL 5.0% INCOME						12	36
13.			• • • • • • • • • • • • • • • • • • • •		•		o not use this worksheet if you know the	<b>9</b> 37
	exact amount of your Mass. source	income. Onl	y use when income fr	om employn	nent/business is e	arned both insic	e and outside Mass. and the exact	38
	Mass. amount is not known. Basis:		working days	miles	sales	other:		
	Working days (or other basis) outsic	le Massachu	ısetts				13a	
	Working days (or other basis) inside	Massachus	etts				13b	
	Total working days						13c	
	Nonworking days (holidays, weeken	ds, etc.)					13d	
	Massachusetts ratio					13e		
	Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2 13f							
	Massachusetts income						13g	

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14.	NONRESIDENT DEDUCTION AND EXEMPTION RATIO		
	a. Total 5.0% income	14a	
	b. Interest income	14b	
	c. Total capital gain income	14c	
	d. Total income this return	14d	
	e. Non-Massachusetts source income. Not less than "0"	14e	
	f. Total income	14f	
	g. Deduction and exemption ratio	14g	
15a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a	
15b.	Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b	
16.	Reserved for future use	16	
17.	Reserved for future use	17	
18.	Rental deduction. a.  Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts	$\div 2 = 18$ to which you generally or customar	ily returned or
	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future	to which you generally or customar	ily returned or
	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19		ily returned or
	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19	to which you generally or customar	ily returned or
19.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19	to which you generally or customar	ily returned or
19. 20.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19	to which you generally or customar 19 20	ily returned or
19. 20. 21. 22. 23.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"  Exemption amount. a.  5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	to which you generally or customar 19 20 21	ily returned or
19. 20. 21. 22. 23.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"  Exemption amount. a.  5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"  INTEREST AND DIVIDEND INCOME	to which you generally or customar  19 20 21 22	ily returned or
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19. 20. 21. 22. 23. 24. 25. 26.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"  Exemption amount. a.  5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"  INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	to which you generally or customar  19 20 21 22 23 24	ily returned or
19. 20. 21. 22. 23. 24. 25. 26.	Nonresidents, fill in if during 2023 you did not have a family home or any dwelling outside Massachusetts intend to return in the future  Other deductions from Schedule Y, line 19  Total deductions. Add lines 15 through 19  5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"  Exemption amount. a.  5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"  INTEREST AND DIVIDEND INCOME  TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24  TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the	to which you generally or customar  19 20 21 22 23 24 25	ily returned or
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29.	Credit recapture amount (from Credit Recapture Schedule)		29	
30.	Additional tax on installment sale		30	
31.	If you qualify for No Tax Status, fill in and enter "0" on line 32			
32.	TOTAL INCOME TAX.			
	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 a composite return. Otherwise, enter 0	32c		
	d. Total tax. Subtract line 32c from the total of lines 32a and 32b		32	
33.	Limited Income Credit		33	
34.	Income tax due to another state or jurisdiction		34	
35.	Other credits (from Credit Manager Schedule)		35	
36.	INCOME TAX AFTER CREDITS. Subtract the total of lines 33 thro	ough 35 from line 32. Not less than "0"	36	
37.	Voluntary Contributions			
	a. Endangered Wildlife Conservation		37a	
	b. Organ Transplant Fund		37b	
	c. Massachusetts Public Health HIV and Hepatitis Fund		37c	
	d. Massachusetts U.S. Olympic Fund		37d	
	e. Massachusetts Military Family Relief Fund		37e	
	f. Homeless Animal Prevention and Care			
	Total. Add lines 37a through 37f		37	
38.	Use tax due on Internet, mail order and other out-of-state purchas	es	38	
39.	Health care penalty a. You + b. Spouse		39	
40.	Amended return only. Overpayment from original return		40	
41.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND U	ISE TAX. Add lines 36 through 40	41	
42.	a. Massachusetts income tax withheld from Form(s) W-2	42a		
	b. Massachusetts income tax withheld from Form(s) 1099	42b		
	c. Massachusetts income tax withheld from other forms	42c		
	Total. Add lines 42a through 42c		42	

Massachusetts Nonresident/ Part-Year Resident Income Tax Return

43.					43	
44.	2023 Massachusetts estimated tax payments				44	
45.					45	
	Amended return only. Payments made with original return. Not				46	
47.		b. Amount from U.S.	eturn ×	.30 = c.	47	
	Part-year residents, multiply line 47c by line 3	tatus is manufact filler.			47	
	Note: You cannot claim the Earned Income Credit if your filing st	•	separately unless yo	ou quality		
40	for an exception (see instructions). Fill in if you qualify for this ex Senior Circuit Breaker Credit	ception			48	
	Reserver for future use				49	
49. 50.	Child and Family Tax Credit				49	
50.	Child and Family Tax Credit					
	a. x \$310 = b.	Part-year resider	ts multiply line 50b	by line 3 =	: 50	
51.	Other Refundable Credits	,	1,7	,	51	
52.	Total Refundable Credits. Add lines 47 through 51				52	
53.	Excess Paid Family Leave Withholding				53	
54.	TOTAL. Add lines 42 through 46 and lines 52 and 53				54	
55.	-				55	
56.	Amount of overpayment you want applied to your 2024 estima	ated tax			56	
57.	Refund. Subtract line 56 from line 55. Mail to: Massachusetts D	OR, PO Box 7000, Bo	ston, MA 02204		57	
	Direct deposit of refund. Type of account checking	ı				
	savings	1				
F	RTN # account #					
-						
58.	Tax due. Pay online at www.mass.gov/dor/payonline. Mail to:	: Mass. DOR, PO Box	7003, Boston, MA	02204	58	
	Interest Penalty	M-2210 amt.				EX enclose
						Form M-2210
			V			
-	he Department of Revenue discuss this return with the preparer s	shown here?	Yes			B.:.
I do not want preparer to file my return electronically (this may delay your refund)			,		Paid preparer's	
Print	paid preparer's name		Date	Check if self	-employed	SSIN/PTIN
Paid (	preparer's signature		Paid preparer's pho	one		Paid preparer's EIN