

# 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

Fill in if: Amended return      Other jurisdiction change      Enter date of change  
Federal amendment      Amended return due to IRS BBA Partnership Audit

### State Election Campaign Fund:

Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula

Taxpayer deceased

Fill in if under age 18

Fill in if name change

Check one:      Nonresident      Filing as both nonresident and part-year resident  
                         Part-year resident      Nonresident composite

a. Total federal income

b. Federal adjusted gross income

1. **Filing status** (select one only):

Single

Married filing jointly

Married filing separate return

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 \_\_\_\_\_ To \_\_\_\_\_

3. Total days as Massachusetts resident      ÷ 365 =      .      3

\$1 You      \$1 Spouse      TOTAL

You      Spouse

You      Spouse

You      Spouse

You      Spouse

Fill in if noncustodial parent

Fill in if filing Schedule TDS

Fill in if filing Schedule FCI

Fill in if reporting crypto currency

**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

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<b>4. Exemptions:</b>			19			
a. Personal exemptions		<b>4a</b>	20			
b. Number of dependents. (Do not include yourself or your spouse.) Enter number		× \$1,000 = <b>4b</b>	21			
c. Age 65 or over before 2024	You + Spouse =	× \$700 = <b>4c</b>	22			
d. Blindness	You + Spouse =	× \$2,200 = <b>4d</b>	23			
e. Medical/dental		<b>4e</b>	24			
f. Adoption		<b>4f</b>	25			
g. Total exemptions. Add items 4a through 4f. Enter here and on line 22a		<b>4g</b>	26			
<b>5.</b> Wages, salaries, tips		<b>5</b>	27			
<b>6.</b> Taxable pensions and annuities		<b>6</b>	28			
<b>7.</b> Mass. bank interest: a.	– b. exemption	<b>= 7</b>	29			
<b>8.</b> Business/profession income/loss a.	+ b. Farming income/loss	<b>= 8</b>	30			
		<b>9</b>	31			
<b>9.</b> Rental, royalty and REMIC, partnership, S corp., trust income/loss		<b>9</b>	32			
<b>10a.</b> Unemployment		<b>10a</b>	33			
<b>10b.</b> Mass. lottery winnings		<b>10b</b>	34			
<b>11.</b> Other income		<b>11</b>	35			
<b>12. TOTAL 5.0% INCOME</b>		<b>12</b>	36			
<b>13. NONRESIDENT APPORTIONMENT WORKSHEET.</b> You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis:	working days	miles	sales	other:		37
Working days (or other basis) outside Massachusetts					<b>13a</b>	38
Working days (or other basis) inside Massachusetts					<b>13b</b>	
Total working days					<b>13c</b>	
Nonworking days (holidays, weekends, etc.)					<b>13d</b>	
Massachusetts ratio					<b>13e</b>	
Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2					<b>13f</b>	
Massachusetts income					<b>13g</b>	

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<b>14. NONRESIDENT DEDUCTION AND EXEMPTION RATIO</b>	
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. <b>Not less than "0"</b>	14e
f. Total income	14f
g. Deduction and exemption ratio	14g
<b>15a.</b> Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement	15a
<b>15b.</b> Amount your spouse paid to Soc. Sec., Medicare, R.R., U.S. or Mass. Retirement	15b
<b>16.</b> Reserved for future use	16
<b>17.</b> Reserved for future use	17
<b>18.</b> Rental deduction. a.	÷ 2 = 18
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	
<b>19.</b> Other deductions from Schedule Y, line 19	19
<b>20. Total deductions.</b> Add lines 15 through 19	20
<b>21. 5.0% INCOME AFTER DEDUCTIONS.</b> Subtract line 20 from line 12. <b>Not less than "0"</b>	21
<b>22.</b> Exemption amount. a.	22
<b>23. 5.0% INCOME AFTER EXEMPTIONS.</b> Subtract line 22 from line 21. <b>Not less than "0"</b>	23
<b>24. INTEREST AND DIVIDEND INCOME</b>	24
<b>25. TOTAL TAXABLE 5.0% INCOME.</b> Add lines 23 and 24	25
<b>26. TAX ON 5.0% INCOME. Note:</b> If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 21 by .0585	26
<b>27. 12% INCOME.</b> Not less than "0." a.	× .12 = 27
<b>28. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0."</b> Fill in if filing Schedule D-IS	28
Fill in if any excess exemptions were used in calculating lines 24, 27 or 28	

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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.	<b>TOTAL INCOME TAX.</b>		
	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.	<b>INCOME TAX AFTER CREDITS.</b> Subtract the total of lines 33 through 35 from line 32. <b>Not less than "0"</b>		36
37.	<b>Voluntary Contributions</b>		
	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		37f
	Total. Add lines 37a through 37f		37
38.	Use tax due on Internet, mail order and other out-of-state purchases		38
39.	Health care penalty a. You + b. Spouse		39
40.	<b>Amended return only.</b> Overpayment from original return		40
41.	<b>INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> 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

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