

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.

2021

Massachusetts Department of Revenue Form 1-NR/PY Massachusetts Nonresident/Part-Year Tax Return

TAXPAYER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIA	L 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 Amended return due to IRS BBA P	jurisdiction change Federal amen artnership Audit	dment		
State Election Campaign Fund (this contribution will not change your tax or redu	uce your refund) — \$1 Taxpayer —	\$1 Spouse	Tota	al\$
Fill in if veteran of U.S. armed services who served in Operation Enduring Freed	om, Iraqi Freedom, Noble Eagle or Sinai Peninsula.	 T a>	kpayer —	Spouse
Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions		 T a>	kpayer —	Spouse
Fill in if under age 18. See instructions		 T a>	kpayer —	Spouse
Fill in if name has changed since 2020		 T ax	kpayer —	Spouse
Fill in if noncustodial parent.				🔾
Fill in if filing the following schedule(s). See instructions: Schedule TD				
Fill in if you received, sold, sent, exchanged, or otherwise acquired any financia	i illerest ill any virtual currency during 2021			🔾
Fill in one only. See instructions: Nonresident Part-year resident See instruction (See instruction)		nresident comp	osite return	
	▼ IF	A LOSS, MARK AN X	IN BOX	0 0
a Total federal income (from U.S. Form 1040, line 9; 1040NR, line 9)	a			0 0
b Total federal adjusted gross income (from U.S. Form 1040, line 11; 1040N	R, line 11)			0 0
1 FILING STATUS. Fill in one only.				
Single Married filips is introture (both must size return)				
Married filing joint return (both must sign return) Married filing separate return (must enter spouse's name and Socia				
Head of household (see instructions) You are a custod	ial parent who has released claim to exemption for o	child(ren)		
2 PART-YEAR RESIDENTS ONLY	MMDDYYYY	. MI		
Dates as Massachusetts resident		to L		
3 Total days as Massachusetts resident		÷ 36	ō = 3	
SIGN HERE. Under penalties of perjury, I declare that to the best of my	_	res are true,		ıplete.
YOUR SIGNATURE DATE	SPOUSE'S SIGNATURE		DATE /	
TAXPAYER'S E-MAIL ADDRESS	TA	XPAYER'S PHONE		



2021 FORM 1-NR/PY, PAGE 2

TAXPA	AYER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SECURITY N	UMBER	
4	EXEMPTIONS			
	 a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,5 jointly, enter \$8,800 	•	0	0
	b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total	× \$1,000 = 4b	0	0
	c. Age 65 or over before 2022 — You — Spouse	×\$ 700 = 4c	0	0
	d. Blindness — You — Spouse	× \$2,200 = 4d	0	0
	e. Medical/dental (from U.S. Schedule A, line 4)	4e	0	0
	f. Adoption. See instructions		0	0
	g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a	4g	0	0
	INCOME. Nonresidents: Report in lines 5 through 11 Massachusetts source income only. Use line 13 in		ort 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 nonrest Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.			
	Note: Determining Massachusetts source income may be impacted by the COVID-19 pandemic. See instruc	tions.	0	0
5	Wages, salaries, tips and other employee compensation (from all Forms W-2)	5	U	0
6	Taxable pensions and annuities. See instructions	6	0	0
	Massachusetts bank interest Exemption amount. If married filing jointly, enter \$200; other	wise enter \$100.		
7		ess than 0) = 7	0	0
	Business/profession income/loss (see instr.) Farming income/loss (see instr.)			
8	a.	a + b = 8	U	0
9	If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instruction	ns 9	0	0
10	a. Unemployment compensation. See instructions.	10a	0	0
	b. Massachusetts state lottery winnings	10b	0	0
11	Other income from Schedule X, line 6. Enclose Schedule X; not less than 0	11	0	0
12	TOTAL 5.0% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9	12	0	0
13	NONRESIDENT APPORTIONMENT WORKSHEET. Do not use this worksheet if you know the exact amount income from employment/business is earned both inside and outside Massachusetts and the exact Massachusett	nusetts amount is not known. See instruction	. Use only wl ons for inforr	hen ma-
	a. Working days (or other basis) outside Massachusetts. See instructions	13a	0	0
	b. Working days (or other basis) inside Massachusetts. See instructions		0	0
	c. Total working days. Add lines 13a and 13b		0	0
	d. Nonworking days (holidays, weekends, etc.)		0	0
	e. Massachusetts ratio. Divide line 13b by line 13c			
	·		0	0
	f Total income being apportioned			0
_	g Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above	13g	U	U



2021 FORM 1-NR/PY, PAGE 3

	AYER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S				, DEIT		
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the lines 16 and 17; certain Schedule Y deductions (see instructions); and the exemptions in line 22a.	ratio for appo	rtioni	ng the	ded	luctio	ns ir	1
	a. Total 5.0% income (from line 12). Not less than 0						0	0
	b. Interest income. Smaller of line 7a or 7b		.14b				0	0
	c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13c; Schedule D, line 13). Not less than 0						A-	0
	d. Total income this return. Add lines 14a through 14c						0	0
	e. Non-Massachusetts source income. Not less than 0. See instructions						Α-	0
	f. Total income. Add lines 14d and line 14e. See instructions						0	0
	g. Deduction and exemption ratio. Divide line 14d by line 14f		.14g					
15	DEDUCTIONS. Amounts entered in line 15 must be related to Massachusetts income reported on this return. a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000	15	ia ia				A-	0
	b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000) 15				0 4	A-	0
16	Reserved for future use. See line 49 for new Child under age 13, or disabled dependent/spouse credit	16	U	0		-	_ A	0 0
17	Reserved for future use. See line 50 for new Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of December 31, 2021 credit	1	7	0 (0 (0 0	0	0
18	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2 Nonresidents: Fill in if during 2021 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future	generally or o	-	narily (retur	ned o	or int	
	See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2	generally or o	-	narily	retur	rned (or int	end
19	See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2 Nonresidents: Fill in if during 2021 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction.	generally or o	-	narily I	retur	rned (or int	end
19 20 21	See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2 Nonresidents: Fill in if during 2021 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction. Other deductions from Schedule Y, line 19. Enclose Schedule Y	generally or o	-	narily I	retur	rned (or int	end
19 20 21	See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2 Nonresidents: Fill in if during 2021 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction. Other deductions from Schedule Y, line 19. Enclose Schedule Y	generally or c	-	narily (retur	rned (or int	end O
19 20 21 22	See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2 Nonresidents: Fill in if during 2021 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction Other deductions from Schedule Y, line 19. Enclose Schedule Y	generally or c	-	narily I	retur	rned (end O O O O O O O
19 20 21 22 23	See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2. Nonresidents: Fill in if during 2021 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction. Other deductions from Schedule Y, line 19. Enclose Schedule Y. 19 TOTAL DEDUCTIONS. Add lines 15 through 19. 20 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 0. 21 a. Total exemption amount (from line 4g) Part-year residents: Multiply line 22a by line 3. Nonresidents: Multiply line 22a by line 14g. 5.0% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than 0. If line 21 is less	generally or c	-	narily I	retur	ned o		cend
19 20 21 22 23	See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2 Nonresidents: Fill in if during 2021 you did not have a family home or any dwelling outside Massachusetts to which you to return in the future If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction. Other deductions from Schedule Y, line 19. Enclose Schedule Y	generally or c	-	narily (retur	rned (0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0



2021 FORM 1-NR/PY, PAGE 4

TAXP	YER'S FIRST NAME M.I. LAST NAME	TAXPAYER'S SOCIAL SE	CURITY NUMBER	
27	12% INCOME (from Schedule B, line 39). Not less than 0. Enclose Schedule B.			
	a.		00	J
28	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). Not less than O. Enclose Schedule D.			
20	If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS			J
	If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions		00	П
	Credit recapture amount. Enclose Schedule CRS. See instructions			
30	Additional tax on installment sales. See instructions			
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 INCOME TAX. Add lines 26 through 30			i
	CREDITS		00	П
33	Limited Income Credit. Enclose Schedule NTS-L-NR/PY			
34	Income tax due to another state or jurisdiction (part-year residents only; from worksheet). Enclose Schedule OJC 34		00	
35	Other credits (from Schedule CMS)		00	
36	INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. Not less than 0		<u> </u>	İ
37	Voluntary fund contributions.			
	a. Endangered Wildlife Conservation	37a	00	J
	b. Organ Transplant	37b		ļ
	c. Massachusetts Public Health HIV and Hepatitis Fund	37c	00	ļ
	d. Massachusetts U.S. Olympic	37d		l
	e. Massachusetts Military Family Relief.			i
	f. Homeless Animal Prevention And Care.		00	J
	Total. Add lines 37a through 37f		00	J
38	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet)		00	j
		00		
บฮ	Health Care penalty for certain part-year residents. Not less than 0 (from worksheet). Enclose Schedule HC.		00	
40	a. 10u		00	
40				
41	INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 40 41		Y 100	



2021 FORM 1-NR/PY, PAGE 5

IAXPA	YER'S FIRST NAME M.I. LAST NAME		TAXPAYER'S SOCIAL SECURITY NUM	1BER
	MASSACHUSETTS WITHHOLDING, PAYMENTS AND REFUNDABLE CREDITS			
42	Massachusetts income tax withheld. Be sure to enclose any forms or schedules (W-2, W-2G, 2G, 1099, 3K-1, SK-1, PWH-WA or LOA) that show Massachusetts withholding.	42		0 0
43	2020 overpayment applied to your 2021 estimated tax (from 2020 Form 1, line 49 or Form 1-NR/PY, line 53. Do not enter 2020 refund	43		0 0
44	2021 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 b. Amount from U.S. return	0 0	× .30 = c.	0 0
Pari	Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify f you qualify for this exception			00
48	Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB		48	0 0
49	Child under age 13, or disabled dependent/spouse credit (from worksheet)			0 0
50	Dependent member(s) of household under age 12, or dependent(s) age 65 or over (not you or your spouse) as of Dec (only if single, head of household or married filing joint return and not claiming line 49).	ember 31	, 2021 credit. See instruct	ions.
	a. Not more than two \times \$180 =		50	0 0
51	Other refundable credits (from Schedule CMS)	51		0 0
52	Excess Paid Family Leave Withholding. See instructions	52		0 0
53	TOTAL. Add lines 42 through 52	53		0 0
54	OVERPAYMENT. If line 41 is smaller than line 53, subtract line 41 from line 53. If line 41 is larger than line 53, go to line 57. If line 41 and line 53 are equal, enter 0 in line 56	54		0 0
55	Amount of overpayment you want APPLIED to your 2022 ESTIMATED TAX	55		0 0
56	THIS IS YOUR REFUND. Subtract line 55 from line 54. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204	56		
	Direct deposit of refund. See instructions. Routing number (first two digits must be 01 to 12 or 21 to 32) Account number	Type of a	account (select one):	Checking Savings
57	TAX DUE. Subtract line 53 from line 41. Pay in full online at mass.gov/masstaxconnect Or pay by mail. Make check payable to Commonwealth of Massachusetts. Write Social Security number(s) check. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.		section of check and be s	0 0
	These amounts will affect your refund or tax due: Exception. Enclose	Form M-2	2210.	
	Interest Penalty Penalty M-2210 amount		0 0	
PRINT	PAID PREPARER'S NAME PAID PREPARER'S SSN or PTIN PAID PREPARER'S PTIN PA	HONE	DATE	
PAID F	PREPARER'S SIGNATURE PAID PREPARER'S EIN			

BE SURE TO SIGN RETURN ON PAGE 1 AND ENCLOSE SCHEDULE HC (IF APPLICABLE). FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.