



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 FRANCES CO		M.I. S		LAST NAME CIORTINO		TAXPAYER'S SOCIAL SECURITY NUMBER 697763894	
SPOUSE'S FIRST NAME ELIZABETH		M.I. M		LAST NAME HADLEY		SPOUSE'S SOCIAL SECURITY NUMBER 610709564	
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below. AINMILLERSTRASSE				CITY/TOWN MUNICH		STATE ZIP	
FOREIGN PROVINCE/STATE/COUNTY				FOREIGN COUNTRY (OR COUNTRY CODE) GERMANY		FOREIGN POSTAL CODE 80801	

Fill in if (see instructions): ☐ Amended return ☐ Other jurisdiction 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 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 since 2020 ☐ Taxpayer ☐ Spouse

Fill in if noncustodial parent. ☐

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

Fill in if you received, sold, sent, exchanged, or otherwise acquired any financial interest in any virtual currency during 2021. ☐

Fill in one only. See instructions:

☐ Nonresident ☒ Part-year resident ☐ Filing as both nonresident and part-year resident ☐ Nonresident composite return
(See instructions)

a Total federal income (from U.S. Form 1040, line 9; 1040NR, line 9) a

▼ IF A LOSS, MARK AN X IN BOX

X				2	5	9	7	8	0	0
X				2	5	9	7	8	0	0

b Total federal adjusted gross income (from U.S. Form 1040, line 11; 1040NR, line 11) b

1 FILING STATUS. Fill in one only.

- ☐ Single
☐ Married filing joint return (both must sign return)
☒ Married filing separate return (must enter spouse's name and Social Security number in the appropriate areas above)
☐ Head of household (see instructions) ☐ You are a custodial parent who has released claim to exemption for child(ren)

2 PART-YEAR RESIDENTS ONLY

Dates as Massachusetts resident from 01012021 to 08312021

3 Total days as Massachusetts resident. 243 + 365 = 3 0.666

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.

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

F R A N C E S C O

S C I O R T I N O

6 9 7 7 6 3 8 9 4

4 EXEMPTIONS

- | | | |
|---|---|---|
| a. Personal exemptions. If single or married filing separately, enter \$4,400 . If head of household, enter \$6,800 . If married filing jointly, enter \$8,800 | 4a | <div>4</div> <div>4</div> <div>0</div> <div>0</div> <div>0</div> <div>0</div> |
| b. Number of dependents (do not include yourself or your spouse). Must enclose Schedule DI. Total <div><div></div><div></div></div> × \$1,000 = 4b | | <div></div> <div></div> <div></div> <div></div> <div>0</div> <div>0</div> |
| c. Age 65 or over before 2022 <div><div></div> You <div><div></div> Spouse</div></div> | Total <div><div></div></div> × \$ 700 = 4c | <div></div> <div></div> <div></div> <div></div> <div>0</div> <div>0</div> |
| d. Blindness <div><div></div> You <div><div></div> Spouse</div></div> | Total <div><div></div></div> × \$2,200 = 4d | <div></div> <div></div> <div></div> <div></div> <div>0</div> <div>0</div> |
| e. Medical/dental (from U.S. Schedule A, line 4) | 4e | <div></div> <div></div> <div></div> <div></div> <div>0</div> <div>0</div> |
| f. Adoption. See instructions | 4f | <div></div> <div></div> <div></div> <div></div> <div>0</div> <div>0</div> |
| g. TOTAL EXEMPTIONS. Add lines 4a through 4f. Enter here and on line 22a. | 4g | <div>4</div> <div>4</div> <div>0</div> <div>0</div> <div>0</div> <div>0</div> |

INCOME. Nonresidents: Report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. **Part-year residents:** Report 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 nonresident and part-year resident, complete and **enclose** Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

Note: Determining Massachusetts source income may be impacted by the COVID-19 pandemic. See instructions.

- | | | | | | | | | | | |
|-----------|--|--|----|---|---|---|---|---|---|---|
| 5 | Wages, salaries, tips and other employee compensation (from all Forms W-2) | .5 | | 2 | 5 | 9 | 7 | 8 | 0 | 0 |
| 6 | Taxable pensions and annuities. See instructions | .6 | | | | | | | | |
| | Massachusetts bank interest | Exemption amount. If married filing jointly, enter \$200; otherwise enter \$100. | | | | | | | | |
| 7 | a. | | b. | | | | | | | |
| | Business/profession income/loss (see instr.) | Farming income/loss (see instr.) | | | | | | | | |
| 8 | a. | | b. | | | | | | | |
| | | | | | | | | | | |
| 9 | If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions ... | 9 | | | | | | | | |
| 10 | a. Unemployment compensation. See instructions. | 10a | | | | | | | | |
| | b. Massachusetts state lottery winnings. | 10b | | | | | | | | |
| 11 | Other income from Schedule X, line 6. Enclose Schedule X; not less than 0 | 11 | | | | | | | | |
| 12 | TOTAL 5.0% INCOME. Add lines 5 through 11. Be sure to subtract any losses in lines 8 or 9 | 12 | | | | | | | | |

13 NONRESIDENT APPORTIONMENT WORKSHEET. Do not use this worksheet if you know the exact amount of your Massachusetts source income. Use only when income from employment/business is earned both inside and outside Massachusetts and the exact Massachusetts amount is not known. See instructions for information on the impact of COVID-19 pandemic on nonresident apportionment.

Basis: ☐ Working days ☐ Miles ☐ Sales ☐ Other

- [illegible]



2021 FORM 1-NR/PY,
PAGE 3

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

F R A N C E S C O

S C I O R T I N O

6 9 7 7 6 3 8 9 4

14 NONRESIDENT DEDUCTION & EXEMPTION RATIO. Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); and the exemptions in line 22a.

- a. Total 5.0% income (from line 12). **Not less than 0** 14a 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 14c 0 0
- d. Total income this return. Add lines 14a through 14c 14d 0 0
- e. Non-Massachusetts source income. **Not less than 0**. See instructions 14e 0 0
- f. Total income. Add lines 14d and line 14e. See instructions 14f 0 0
- g. Deduction and exemption ratio. Divide line 14d by line 14f 14g 0 0

DEDUCTIONS. Amounts entered in line 15 must be related to Massachusetts income reported on this return.

- 15** a. Amount **you** paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15a 0 0
- b. Amount **spouse** paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. **Not more than \$2,000** 15b 0 0
- 16 Reserved for future use.** See line 49 for new Child under age 13, or disabled dependent/spouse credit 16 0 0 0 0 0 0 0
- 17 Reserved for future use.** See line 50 for new Dependent member(s) of household under age 12, or dependent(s) 17 0 0 0 0 0 0
- age 65 or over (not you or your spouse) as of December 31, 2021 credit

- 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 1 5 0 0 0 0 ÷ 2 = 18 7 5 0 0 0
- Nonresidents:** Fill in if during 2021 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 ☐ If filled in, you qualify for this deduction. If not filled in, you do not qualify for this deduction.

- 19** Other deductions from Schedule Y, line 19. **Enclose** Schedule Y 19 0 0
- 20 TOTAL DEDUCTIONS.** Add lines 15 through 19 20 7 5 0 0 0

- 21 5.0% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than 0** 21 2 5 2 2 8 0 0

- 22** a. Total exemption amount (from line 4g) 4 4 0 0 0 0
- Part-year residents:** Multiply line 22a by line 3. **Nonresidents:** Multiply line 22a by line 14g. 22 2 9 2 9 0 0

- 23 5.0% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than 0.** If line 21 is less than line 22, see instructions 23 2 2 2 9 9 0 0

- 24 INTEREST AND DIVIDEND INCOME** from Schedule B, line 38. **Not less than 0. Enclose** Schedule B. 24 0 0

- 25 TOTAL TAXABLE 5.0% INCOME.** Add lines 23 and 24 25 2 2 2 9 9 0 0

- 26 TAX ON 5.0% INCOME** (from tax table). If line 25 is more than \$24,000, multiply by .05.
Note: If choosing the optional 5.85% tax rate, fill in oval ☐ and see instructions 26 1 1 1 1 0 0

TAXPAYER'S FIRST NAME


M.I. LAST NAME

FRANCESCO SCIORTINO

TAXPAYER'S SOCIAL SECURITY NUMBER

6	9	7	7	6	3	8	9	4
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27 12% INCOME (from Schedule B, line 39). **Not less than 0. Enclose** Schedule B.

a.  $\times 12 = 27$

28 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 22). **Not less than 0. Enclose** Schedule D.

If filing Schedule D-IS, Installment Sales, fill in oval and **enclose** Schedule D-IS ☐ 28

If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions 

29 Credit recapture amount. **Enclose** Schedule CRS. See instructions29

30 Additional tax on installment sales. See instructions	30
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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 3032

CREDITS

33 Limited Income Credit. **Enclose** Schedule NTS-L-NR/PY.....33

34 Income tax due to another state or jurisdiction (part-year residents only; from worksheet). **Enclose** Schedule OJC. . . .34

35 Other credits (from Schedule CMS)35

36 INCOME TAX AFTER CREDITS. Subtract total of lines 33 through 35 from line 32. **Not less than 0**36

37 Voluntary fund contributions.

a. Endangered Wildlife Conservation 37a

b. Organ Transplant	37b
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c. Massachusetts Public Health HIV and Hepatitis Fund 37c

d. Massachusetts U.S. Olympic	37d
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e. Massachusetts Military Family Relief.....	37e
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f. Homeless Animal Prevention And Care.....	37f
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Total. Add lines 37a through 37f37

38 Use tax due on Internet, mail order and other out-of-state purchases (from worksheet).....38

39 Health Care penalty for certain part-year residents. **Not less than 0** (from worksheet). **Enclose** Schedule HC.

a. You

				0	0
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 b. Spouse

				0	0
--	--	--	--	---	---

 Total a + b = 39

40 AMENDED RETURN ONLY. Overpayment from original return. **Not less than 0.** See instructions. 40

41 INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY. Add lines 36 through 40 41

TAXPAYER'S FIRST NAME

M.I. LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

F R A N C E S C O

S C I O R T I N O

6	9	7	7	6	3	8	9	4
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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	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">1 2 9 9 0 0</div> </div>
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	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
44	2021 Massachusetts estimated tax payments. Do not include line 43 amount.	44	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
45	Payments made with extension	45	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
46	AMENDED RETURN ONLY. Payments made with original return. Not less than 0. See instructions.	46	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
47	EARNED INCOME CREDIT. a. Number of qualifying children <div style="border: 1px solid black; padding: 2px; display: inline-block; width: 20px; height: 20px;"></div> b. Amount from U.S. return <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div> × .30 = c. <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>	47	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
Part-year residents: Multiply line 47c by line 3. Nonresidents do not qualify. See instructions			47
Note: You cannot claim the Earned Income Credit if your filing status is married filing separately unless you qualify for an exception (see instructions). Fill in oval if you qualify for this exception <div style="border: 1px solid black; border-radius: 50%; width: 20px; height: 10px; display: inline-block;"></div>			
48	Senior Circuit Breaker Credit (part-year residents only). Enclose Schedule CB	48	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
49	Child under age 13, or disabled dependent/spouse credit (from worksheet)	49	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
50	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. See instructions. (only if single, head of household or married filing joint return and not claiming line 49).	50	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
	a. Not more than two <div style="border: 1px solid black; padding: 2px; display: inline-block; width: 20px; height: 20px;"></div> × \$180 =	50	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
51	Other refundable credits (from Schedule CMS)	51	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
52	Excess Paid Family Leave Withholding. See instructions.	52	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
53	TOTAL. Add lines 42 through 52	53	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">1 2 9 9 0 0</div> </div>
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	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">1 8 8 0 0</div> </div>
55	Amount of overpayment you want APPLIED to your 2022 ESTIMATED TAX.	55	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>
56	THIS IS YOUR REFUND. Subtract line 55 from line 54. Mail to: Massachusetts DOR, PO Box 7000, Boston, MA 02204. Direct deposit of refund. See instructions. Routing number (first two digits must be 01 to 12 or 21 to 32) <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">1 2 1 2 0 2 2 1 1</div> </div> Account number <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">4 4 0 0 1 8 4 3 0 1 4 8</div> </div>	56	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">1 8 8 0 0</div> </div>
			Type of account (select one): <input checked="" type="radio"/> Checking <input type="radio"/> 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) in memo section of check and be sure to sign check. Mail to: Massachusetts DOR, PO Box 7003, Boston, MA 02204.	57	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">0 0</div> </div>

PRINT PAID PREPARER'S NAME

PAID PREPARER'S SSN or PTIN

PAID PREPARER'S PHONE

DATE _____

PAID PREPARER'S SIGNATURE

PAID PREPARER'S FIN

Fill in if self-employed ☐ DOR may discuss this return with the preparer ☐ I do not want my preparer to file my return electronically ☐

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