



Fill out in black ink.  
 For a faster refund, file your return electronically at [mass.gov/dor](http://mass.gov/dor).  
 Part-year residents may need to also complete and enclose Schedule HC.

2021

**Massachusetts Department of Revenue**  
**Form 1-NR/PY**

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/COUNTY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

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 2020. . . . .

**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      **0 0**

**b** Total federal adjusted gross income (from U.S. Form 1040, line 11; 1040NR, line 11) . . . . . b      **0 0**

**1** Fill in one only.

- Single
- Married filing joint return
- Married filing separate return
- Head of household (see instructions)      You are a custodial parent who has released claim to exemption for child(ren)

**2** 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



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4

- 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 **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 ..... Total × \$ 700 = 4c **0 0**
- d. Blindness You Spouse ..... Total × \$2,200 = 4d **0 0**
- e. Medical/dental (from U.S. Schedule A, line 4) ..... 4e **0 0**
- f. Adoption. See instructions ..... 4f **0 0**
- g. **TOTAL EXEMPTIONS**. Add lines 4a through 4f. Enter here and on line 22a. .... 4g **0 0**

**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 **0 0**

6 Taxable pensions and annuities. See instructions ..... 6 **0 0**

7 a. **0 0** b. **0 0** ..... a - b (not less than 0) = 7 **0 0**

8 a. **0 0** b. **0 0** ..... a + b = 8 **0 0**

9 If you are reporting rental, royalty, REMIC, partnership, S corporation, or trust income or loss, see instructions ... 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 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 \_\_\_\_\_

a. Working days (or other basis) outside Massachusetts. See instructions ..... 13a **0 0**

b. Working days (or other basis) inside Massachusetts. See instructions ..... 13b **0 0**

c. Total working days. Add lines 13a and 13b ..... 13c **0 0**

d. Nonworking days (holidays, weekends, etc.) ..... 13d **0 0**

e. Massachusetts ratio. Divide line 13b by line 13c ..... 13e **0 0**

f. Total income being apportioned. .... 13f **0 0**

g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines above ..... 13g **0 0**



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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.

Table with 3 columns: Description, Amount, and Total. Rows include: a. Total 5.0% income (from line 12). Not less than 0. 14a; b. Interest income. Smaller of line 7a or 7b. 14b; 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; d. Total income this return. Add lines 14a through 14c. 14d; e. Non-Massachusetts source income. Not less than 0. See instructions. 14e; f. Total income. Add lines 14d and line 14e. See instructions. 14f; g. Deduction and exemption ratio. Divide line 14d by line 14f. 14g.

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

Table with 3 columns: Description, Amount, and Total. Rows include: 15 a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000. 15a; b. Amount spouse paid to Social Security, Medicare, Railroad, U.S. or Massachusetts retirement. Not more than \$2,000. 15b; 16 Reserved for future use. See line 49 for new Child under age 13, or disabled dependent/spouse credit. 16; 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. 17.

Table with 3 columns: Description, Amount, and Total. Row includes: 18 Rental deduction. See instructions. a. Enter the total qualified Massachusetts rent paid in 2021 in the box then divide by 2. 0 0 + 2 = 18. 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.

Table with 3 columns: Description, Amount, and Total. Row includes: 19 Other deductions from Schedule Y, line 19. Enclose Schedule Y. 19.

Table with 3 columns: Description, Amount, and Total. Row includes: 20 TOTAL DEDUCTIONS. Add lines 15 through 19. 20.

Table with 3 columns: Description, Amount, and Total. Row includes: 21 5.0% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than 0. 21.

Table with 3 columns: Description, Amount, and Total. Row includes: 22 a. Total exemption amount (from line 4g) 0 0. Part-year residents: Multiply line 22a by line 3. Nonresidents: Multiply line 22a by line 14g. 22.

Table with 3 columns: Description, Amount, and Total. Row includes: 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.

Table with 3 columns: Description, Amount, and Total. Row includes: 24 INTEREST AND DIVIDEND INCOME from Schedule B, line 38. Not less than 0. Enclose Schedule B. 24.

Table with 3 columns: Description, Amount, and Total. Row includes: 25 TOTAL TAXABLE 5.0% INCOME. Add lines 23 and 24. 25.

Table with 3 columns: Description, Amount, and Total. Row includes: 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.



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<b>27</b>	<b>12% INCOME</b> (from Schedule B, line 39). <b>Not less than 0. Enclose</b> Schedule B.				
a.		00	..... × .12 =	27	00
<b>28</b>	<b>TAX ON LONG-TERM CAPITAL GAINS</b> (from Schedule D, line 22). <b>Not less than 0. Enclose</b> Schedule D. If filing Schedule D-IS, Installment Sales, fill in oval and <b>enclose</b> Schedule D-IS .....28 If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval and see instructions				00
<b>29</b>	Credit recapture amount. <b>Enclose</b> Schedule CRS. See instructions .....29				00
<b>30</b>	Additional tax on installment sales. See instructions .....30				00
<b>31</b>	If you qualify for <b>No Tax Status</b> , fill in oval and enter 0 in line 32. <b>Enclose</b> Schedule NTS-L-NR/PY.				
<b>32</b>	<b>TOTAL INCOME TAX.</b> Add lines 26 through 30 .....32				00
<b>33</b>	Limited Income Credit. <b>Enclose</b> Schedule NTS-L-NR/PY .....33				00
<b>34</b>	Income tax due to another state or jurisdiction (part-year residents only; from worksheet). <b>Enclose</b> Schedule OJC. ....34				00
<b>35</b>	Other credits (from Schedule CMS) .....35				00
<b>36</b>	<b>INCOME TAX AFTER CREDITS.</b> Subtract total of lines 33 through 35 from line 32. <b>Not less than 0</b> .....36				00
<b>37</b>	Voluntary fund contributions.				
a.	Endangered Wildlife Conservation ..... 37a				00
b.	Organ Transplant ..... 37b				00
c.	Massachusetts Public Health HIV and Hepatitis Fund ..... 37c				00
d.	Massachusetts U.S. Olympic ..... 37d				00
e.	Massachusetts Military Family Relief ..... 37e				00
f.	Homeless Animal Prevention And Care ..... 37f				00
	Total. Add lines 37a through 37f .....37				00
<b>38</b>	Use tax due on Internet, mail order and other out-of-state purchases (from worksheet) .....38				00
<b>39</b>	Health Care penalty for certain part-year residents. <b>Not less than 0</b> (from worksheet). <b>Enclose</b> Schedule HC.				
a.	You	00			
b.	Spouse	00			
	Total ..... a + b =				39
<b>40</b>	Overpayment from original return. <b>Not less than 0.</b> See instructions. ....40				00
<b>41</b>	<b>INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.</b> Add lines 36 through 40 ....41				00



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**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** 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**

**Part-year residents:** Multiply line 47c by line 3. Nonresidents **do not** qualify. See instructions . . . . .47 **0 0**  
**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

**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) . . . . .49 **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 December 31, 2021 credit. See instructions.  
a. **Not more than two** × \$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 **0 0**  
**Direct deposit of refund.** See instructions.      Type of account (select one):      Checking Savings  
(first two digits must be      or      )

**57 TAX DUE.** Subtract line 53 from line 41. **Pay in full online at mass.gov/masstaxconnect** . . . . .57 , , **0 0**  
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.**  
These amounts will affect your refund or tax due:      Exception. **Enclose** Form M-2210.

Interest      **0 0**      Penalty      **0 0**      M-2210 amount      **0 0**

PRINT PAID PREPARER'S NAME      PAID PREPARER'S SSN or PTIN      PAID PREPARER'S PHONE      DATE  
PAID PREPARER'S SIGNATURE      PAID PREPARER'S EIN