

► The sum of your estimated payments and withholding equals or exceeds your 2019 tax (where the taxable year was 12 months and a return was filed).

If you qualify for one of these exceptions, fill in the **Exception** oval under line 54 on Form 1-NR/PY and enclose Form M-2210 indicating which of the exceptions applies to your circumstances.

A limited number of taxpayers may also qualify for a waiver of the underpayment penalty for one or more installments if:

- The underpayment was because of casualty or disaster; or
- During 2019 or 2020 you retired after reaching age 62 or became disabled and the underpayment was due to reasonable cause and not willful neglect.

If you think you qualify for one of these waivers, go to mass.gov/dor and use DOR's online application for abatement return or enclose Form M-2210 and an explanatory statement with your return and fill in the **Exception** oval under line 55. If your waiver is not for all four installments, complete Form M-2210 to calculate the underpayment penalty for the installments which are not covered by the waiver. Form M-2210 is available by visiting mass.gov/dor.

Sign Here

Now that you have completed Form 1-NR/PY, sign your name at the bottom of page 1. Your spouse must also sign if this is a joint return. Write the date you signed the return.

Note: Be sure to include all five pages of Form 1-NR/PY and, if applicable, Schedule HC and all other schedules.

Enclose with your Form 1-NR/PY, all state copies of your Forms W-2, W-2G, PWH-WA, 2G, K-1 and any Forms 1099 which included Massachusetts withholding. If making a payment, go to mass.gov/dor/masstaxconnect for online payment options. If you need to mail your payment, enclose a check or money order payable to Commonwealth of Massachusetts and be sure to sign the check and write your Social Security number on it. Also, be sure to use the light blue mailing label when mailing your Form 1-NR/PY.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it in the space provided at the bottom of page 5 of the Form 1-NR/PY. Tax return preparers are authorized to sign the return by means of a rubber stamp, mechanical device, or computer software program, which must include either a facsimile or printed name of the preparer.

Preparers are personally responsible for affixing their signatures to returns. Preparers must also provide their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and Employer Identification Number (EIN) in the spaces provided at the bottom of page 5. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Paid Preparer Authorization

If you want to allow DOR to discuss your 2020 tax return with the paid preparer who signed it, fill in the **Yes** oval in the signature area of the return at the bottom of page 5 of the Form 1-NR/PY. This authorization applies only to the individual whose signature appears in the paid preparer section of your return. It does not apply to the firm, if any, shown in that section.

If you fill in the **Yes** oval, you, and your spouse if filing a joint return, are authorizing DOR to call the paid preparer to answer any questions that may arise during the processing of your return. You are also authorizing the paid preparer to:

- Give DOR any information that is missing from your return;
- Call DOR for information about the processing of your return or the status of your refund or payment(s); and
- Respond to certain DOR notices that you have shared with the preparer about math errors, offsets and return preparation. The notices will not be sent to the preparer.

You are not authorizing the paid preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before DOR. If you want to expand the paid preparer's authorization, see Form M-2848, Power of Attorney and Declaration of Representative.

The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2021 tax return. This is April 15, 2022 for most people.

E-File Opt Out

Income tax return preparers who completed more than 10 original Massachusetts Forms 1 and 1-NR/PY, including those E-filed, during the previous calendar year are required to use electronic means to file all personal income tax returns, unless the taxpayer specifically directs on the paper form that the filing be on paper and signs Form EFO, Personal Income Tax Declaration of Paper Filing. Fill in the oval at the bottom of page 5 of Form 1-NR/PY if you do not want your preparer

to file your return electronically. See TIR 11-13 for more information.

Mailing

If you are expecting a refund or if you have no tax due, use the white mailing label on the back of the envelope that came in the forms booklet. If you do not have one, mail Form 1-NR/PY to **Massachusetts Department of Revenue, PO Box 7000, Boston, MA 02204**.

If you have a tax due, use the light blue mailing label on the back of the envelope that came in the forms booklet. If you do not have one, mail Form 1-NR/PY to **Massachusetts Department of Revenue, PO Box 7003, Boston, MA 02204**.

Note: If using a tax software product, be sure to use the correct PO box. See the inside front cover.

Note: Schedule lines without specific instructions are considered to be self-explanatory. Be sure to list on each schedule the name and Social Security number that appears first on Form 1-NR/PY. Do not cut or separate schedules.

Schedule NTS-L-NR/PY

Massachusetts Adjusted Gross Income for No Tax Status or Limited Income Credit

Note: All nonresidents and part-year residents having income that is not taxable to Massachusetts but would be if a full-year resident must complete line 7 of Schedule NTS-L-NR/PY.

Massachusetts Adjusted Gross Income (Massachusetts AGI) is not the same as taxable income. Massachusetts AGI includes all:

- Wages, salaries, tips;
 - Taxable pensions and annuities;
 - Pension income from another state or jurisdiction before any deductions;
 - Taxable IRA/Keogh and Roth IRA distributions;
 - Fees and unemployment compensation;
 - Income or loss from a business or profession;
 - Income or loss from partnerships, S corporations and trusts;
 - Rents, royalties and REMIC income;
 - Alimony and other 5.0% income;
 - Interest from Massachusetts banks before exemption; and
 - Interest, dividends, and capital gains.
- The No Tax Status provision applies if your Massachusetts AGI on Schedule NTS-L-NR/PY

(line 8) is \$8,000 or less if single; \$14,400 or less plus \$1,000 per dependent if head of household, or \$16,400 or less plus \$1,000 per dependent if married filing a joint return.

Note: If married, you must file a joint return in order to qualify for No Tax Status. For purposes of computing No Tax Status all losses must be entered as 0.

Update to Unemployment Compensation Reporting due to the COVID-19 Pandemic

Recent legislation has enacted a deduction for unemployment compensation for tax year 2020.

Please refer to below link for more information:

<https://www.mass.gov/info-details/tax-filing-sea-son-frequently-asked-questions#unemployment-benefits-and-unemployment-fraud->

Line 6. Long-Term Capital Gain Income

If filing Schedule D-IS, Installment Sales, see the Schedule D-IS instructions for the amount to enter in line 6. Schedule D-IS and instructions are available on DOR's website at mass.gov/dor.

Line 7. Additional Income/Loss While a Nonresident/Part-Year Resident

Enter in line 7 any income/loss not reported on Form 1-NR/PY because of your nonresidency or part-year residency status but would have been reported on Form 1 if you were a full-year resident.

Note: Nonresidents, do not include any military compensation received during the taxable year as non-Massachusetts source income. See TIR 04-6 for more information.

Line 9. Additional Adjustments to Income While a Nonresident/Part-Year Resident

Enter in line 9 any deductions not originally reported on Schedule Y, lines 1 to 10 and 18 because of your nonresidency or part-year residency status but would have been reported on Schedule Y if you were a full-year resident.

Line 10. Massachusetts Adjusted Gross Income

Subtract line 9 from line 8. If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval in Form 1-NR/PY, line 31, enter 0 in line 32 and omit lines 33 through 35. Also, enter 0 on line 36 and continue on Form 1-NR/PY. However, if there is an amount entered in line 29, Credit Recapture Amount and/or line 30, Additional Tax on Installment Sales, enter that amount in line 32 and complete lines 34 and 35.

If you are single but do not qualify for No Tax Status and your total in line 10 is \$14,000 or less, go to line 13 to see if you qualify for the Limited Income Credit. If married filing jointly or head of household, go to line 11.

Line 11. No Tax Status for Married Filing Jointly or Head of Household

If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,400 to that amount. Enter the result here. If line 10 is less than or equal to line 11, you qualify for No Tax Status. Fill in the oval in Form 1-NR/PY, line 31, enter 0 in line 32 and omit lines 33 through 35. Also, enter 0 on line 36 and continue on Form 1-NR/PY. However, if there is an amount entered in line 29, Credit Recapture Amount and/or line 30, Additional Tax on Installment Sales, enter that amount in line 32 and complete lines 34 and 35.

Line 12. Limited Income Credit Threshold

If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY line 4b) by \$1,750 and add \$25,200 to that amount. Enter the result here. If line 10 is less than or equal to line 12, you may qualify for the Limited Income Credit. Go to line 13.

Line 17. Limited Income Credit

If line 15 is smaller than line 16, you are not eligible for this credit. If line 15 is larger than line 16, subtract line 16 from line 15, and enter the result here and in line 33 on Form 1-NR/PY.

Note: If married filing a separate return, you do not qualify for this credit.

Schedule DI

Dependent Information

You must complete this schedule if you are claiming a dependent exemption(s) on Form 1-NR/PY, line 4b or taking a deduction/credit(s) on Form 1-NR/PY, lines 16, 17 or 47 (if applicable). Failure to provide this information will delay the processing of your return. You must complete the information for each dependent.

In the spaces provided, enter the name, Social Security number, date of birth and the relationship of the dependent to you (son, daughter, mother, father, etc.). Also, if the dependent is a qualifying child for the Earned Income credit, fill in the **Yes** oval. If you are claiming more than ten dependents, enclose a statement listing the name, Social Security number, date of birth and the relationship of the dependent to you and if the dependent is a qualifying child for the Earned Income credit.

Schedule X

Other Income

Line 1. Alimony Received (part-year residents only)

Enter in Schedule X, line 1 the total amount of alimony or separate maintenance received under a court judgment or decree, or for excess alimony amounts recaptured, as reported on U.S. Form 1040, Schedule 1, line 2a, received while you were a Massachusetts resident. Payments specified as child support are not taxable if you made alimony payments, you will be allowed to deduct these amounts on Form 1-NR/PY, line 19.

Line 2. Taxable IRA/Keogh, Qualified Charitable IRA Distributions and Roth IRA Conversion Distributions (part-year residents only)

Complete the Schedule X, Line 2 Worksheet to calculate the taxable portion of any amount you received from an Individual Retirement Account (IRA), Keogh, qualified charitable IRA distribution or Roth IRA conversion distribution while a Massachusetts resident, whether derived from sources inside or outside of Massachusetts. Since Massachusetts does not allow a deduction for amounts originally contributed to an IRA or Keogh, the distributions are not taxable until the full amount of your contributions which were previously subject to Massachusetts taxes are recovered.

Contributions made to Keogh accounts prior to 1975 were deductible when made. Therefore, no deduction may be taken from a Keogh distribution for amounts contributed before 1975.

Note: Contributions from a deferred plan, such as a 401(k), that were rolled over into an IRA are not considered pre-taxed contributions.

Schedule X, Line 2 Worksheet. Taxable IRA/Keogh Plan, Qualified Charitable IRA Distributions and Roth IRA Conversion Distributions

1. Total IRA/Keogh plan distributions, qualified charitable IRA distributions, Roth IRA conversion distributions received during 2020

2. Total contributions previously taxed by Massachusetts

3. Total distributions received in previous years

4. Subtract line 3 from line 2. If line 3 is larger than line 2, enter 0.

continue on next page ...