LEAVING MASSACHUSETTS · THE HOMEOWNER'S PREP GUIDE · FREE KIT

How to get ready to leave Massachusetts

Steps, taxes and timing for selling your Massachusetts house and moving out of state.



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TEAM brusil
every move matters

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START HERE

What's inside, in the order you will need it.

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IF YOU ONLY HAVE A FEW MINUTES

Short on time?

Read Why the order matters and the master timeline. Then read Sections 1, 2 and 3. Do not lock a sale date until you finish Taxes and proving you left (p. 18). That is where people get burned. Come back for Sections 4 and 5 when you have an hour.

READ THIS FIRST

Read the next two pages before any checklist. The order you do things in is the plan.

Everything here comes from public sources, listed by page on p. 26. Rules and rates change. Check with a licensed professional before you act.

Most of the work of leaving Massachusetts happens before the moving truck shows up.

Get the order right, know what the sale costs, and keep proof that you really left. That covers most of it.

21,800

MOVED TO FLORIDA

20,300

MOVED TO NEW HAMPSHIRE

You would not be the first. In 2024, those were the most common states for people leaving Massachusetts.



Three decisions to make in order. Three risks to plan for.

DECIDE, IN THIS ORDER

1 Your order

Sell first, buy first, or close both the same week. Each one has a cost (p. 8).

2 Your leave window

Set it with a CPA, a trusted Massachusetts agent and the destination market. Meet the CPA years before, not at 90 days (p. 10).

3 Your two calendars

Closing day and moving day are not the same. Sale steps follow the closing date. Leave steps follow the move date (p. 4).

PLAN FOR THESE RISKS

Tax on a big gain

Many owners can leave out up to $250,000 of gain ($500,000 on a joint return). Gain above that can still be taxed by Massachusetts after you move.

DO THIS *Your CPA runs your number (p. 13).*

A sale of $1 million or more

Form NRW is a state form your closing attorney files for every sale of $1 million or more. Some sellers also have tax held back at closing (withholding). That money goes to the state as a payment toward a possible tax bill.

DO THIS *Bring in your attorney and your CPA early, together (p. 19).*

Not proving you left

Massachusetts looks at your whole life, not one form. The burden of proof is on you.

DO THIS *Keep the records Mass. DOR may ask for (p. 21).*

ASK YOURSELF

What has to be true for this move to feel like a win a year from now? Write it down. Then use the timeline on the next spread to work back from it.

General information, not tax, legal, or insurance advice.

One timeline, from deciding to your first 30 days.

Years before

STILL DECIDING

- Meet a CPA who knows Massachusetts part-year returns
- Talk with a lender or financial advisor
- Read the destination market: prices, inventory, seasons
- Pick your order (p. 8)

6 to 9 months

BEFORE YOU LEAVE

- CPA check-in: leave year, gain plan, records to keep
- Lender check-in if you need to bridge or buy
- Gather the documents (p. 6)
- Get written moving estimates

90 days

BEFORE YOU LEAVE

- Start a day log if you will keep a Massachusetts home
- Price near $1 million? Ask your attorney and CPA about Form NRW

SALE CALENDAR

YOUR SALE RUNS ON ITS OWN CALENDAR

It follows your closing date, which may land in a different week from your move.

6 TO 9 MONTHS

Meet a listing agent for a price opinion and a list of fixes

WITHIN 2 YEARS OF THE SALE

Title 5 septic inspection, if you have septic

BEFORE THE PURCHASE AND SALE

Lead paint notice, if built before 1978

Back to Contents

Leave steps follow your move date. Sale steps follow your closing date. Keep them on two calendars.

30 days

BEFORE YOU LEAVE

- Book movers and any short-term housing
- File your USPS change of address
- Set up utilities there, and end dates here
- Get real insurance quotes for the new home

Move week

THE WEEK YOU LEAVE

- Move
- Keep travel and housing receipts in case Mass. DOR asks where you lived

First 30 days

AFTER YOU LEAVE

- New driver license and car registration
- Cancel the Massachusetts registration, then the insurance
- Register to vote, open new bank accounts
- Calendar reminder: Form 1-NR/PY next spring

SALE CALENDAR, CONTINUED

ONCE YOU HAVE A CLOSING DATE

Call the fire department for the smoke and CO certificate

CLOSING DAY

Payoff, final water reading. Keep the closing papers and deed excise receipt

Gather these papers early.

Start about 6 months before you leave.
Several of them matter at tax time too.

- [ ] Deed and closing papers from when you bought
- [ ] Receipts for improvements
- [ ] Last 2 years of tax returns
- [ ] Mortgage statement and payoff contact
- [ ] Property tax bills and any water and sewer bills
- [ ] Septic records (pumping and past Title 5 reports), if you have a septic system
- [ ] Lead paint reports or letters of compliance, for homes built before 1978
- [ ] Permits and plans for past work
- [ ] Car titles and registrations
- [ ] Will, trust, and power of attorney

DO THIS

Keep the improvement receipts together. They can lower your gain (p. 13).

Who to call first.

Each person works on a different clock. Start with the CPA, because most other dates follow from that talk.

A CPA or tax advisor	One who knows Massachusetts part-year returns. Meet years before you leave. Ask about the gain, retire-or-leave timing, the move year, estate planning, and Form NRW if the price may hit $1 million.
A lender or financial advisor	To plan any loans you need, based on the CPA plan. Start as early as the CPA.
A Massachusetts listing agent	Or team, to price, prepare and sell the house. Ideally 6 to 9 months before you leave. Ninety days can work.
A real estate attorney	For the closing. Pull them in early if the price may hit $1 million (Form NRW), together with your CPA.
Insurance agents	For quotes on the new home once you have an address.
A moving company	Get written estimates early; they shape the plan.





ASK YOURSELF

Which problem would keep you up at night more, a gap between homes or two mortgages for a while? That answer usually picks the plan.

Sell first, buy first, or both at once?

There is no free option here. Each order trades one problem for another.

Sell first

GOOD
You know your cash. No two mortgages.

HARD
You may need short-term housing and two moves.

Buy first

GOOD
You move once, on your timeline.

HARD
You may carry two homes. Lender must approve both payments.

Close both the same week

GOOD
May avoid temporary housing and reduce overlap costs.

HARD
Tight timing. One delay can affect both.

Three ways to cover the gap between homes.

If the two dates will not line up, one of these usually fills the space. Which one fits depends on your numbers. A lender and a tax advisor can tell you.

1

An offer that depends on your sale

You offer on the new home only if your house sells. Some sellers say yes, some say no.

2

Bridge loan or home equity line

On the Massachusetts house, to fund the next down payment.

3

Rent-back after closing

So you stay in the Massachusetts house for a set time after the sale.

Before you choose, write down what has to be true

Must-haves first, nice-to-haves second. Then send the list to your CPA and your Massachusetts agent.

- ☐ Leave timing (season and year)
- ☐ The net cash you need from the sale
- ☐ Whether you keep any Massachusetts property
- ☐ Whether temporary housing is OK
- ☐ Your destination musts

Let three people set your leave window.

Do not pick a leave year from a blank calendar. Set the window first, then work every other date back from it.

A CPA

Sets the tax year

The year you move, you file a part-year return. Ask whether selling this year or next changes your tax. Retiring (or leaving a job) before or after year-end can matter too.

Meet years before you leave. Check in about 6 months out.

A TRUSTED MASSACHUSETTS AGENT

Sets the sale timing

Local market timing for an out-of-state move, what the house needs first, and how long prep will take.

Ideally 6 to 9 months before you leave. Ninety days can work.

THE DESTINATION MARKET

Sets the arrival

Prices, inventory and seasons where you are going, so the window is not based on Massachusetts alone.

Start reading it while you are still deciding.

CLOSING IS NOT MOVING

Your move week and your closing week are not the same. You can leave a month before the house lists, or a month after closing. Keep sale steps (purchase and sale, walk-through, closing) on the sale calendar.



Questions to sit with before you list.

Answer these for yourself. Bring the hard ones to your CPA and agent.

1 When do you want to be living in the new place?

Let tax timing and both markets shape that date, then work back from it.

2 Do you need the money from this sale to buy the next home?

If yes, selling first or closing the same week is more common.

3 Will you keep any Massachusetts property?

It affects your taxes and your proof of a new legal home (section 3).

4 If the Massachusetts market softens next spring, do you still leave on your timeline?

Or do you wait for price?

5 What would make you pause the leave for a year?

Write that trigger down while you are calm.

NOW PICK YOUR ORDER

Take your answers back to the three choices on p. 8. Needing the sale money points toward selling first or closing the same week. Wanting one move points toward buying first or closing the same week.

YOUR ANSWERS

Type here, or write on a printed copy.



SECTION 2 Back to Contents

Selling your Massachusetts house.

The sale has a few fixed costs and a few required steps. Most of the trouble comes from finding out about them late.

DISCLAIMER

This section is general information, not advice for your situation. Talk with your financial planner, CPA, tax attorney, or tax strategist before you act. We can help connect you with those people if needed. Do not rely on this guide alone.

Deed excise, the stamp tax

RULE

Massachusetts charges $2.28 for each $500 of the sale price, or fraction of $500. Any part of a $500 counts as a full $500. That works out to about $4.56 per $1,000.

ESTIMATE

EXAMPLE MATH · NOT YOUR NUMBER

$655,219 (the typical Massachusetts home value, Sept 2026) is 1,311 units of $500 × $2.28	**about $2,989**
A $900,000 sale: 1,800 × $2.28	**$4,104**
Barnstable County (Cape Cod) adds a county excise, for a total of $3.24 per $500, about $6.48 per $1,000. On a $655,219 sale: 1,311 × $3.24	**about $4,248**

General information, not tax, legal, or insurance advice.

Two sales, two very different tax bills.

Many owners can leave out up to $250,000 of gain from income tax, or $500,000 on a joint return.

EXAMPLE 1 · ESTIMATE

Bought for $350,000.
Sells for $655,219.

Gain before costs

$305,219

Under the $500,000 limit for a joint return

Likely not taxed

EXAMPLE 2 · ESTIMATE

Bought for $250,000.
Sells for $900,000.

Gain before costs

$650,000

$150,000 over the limit, taxed at 5%

About $7,500

to Massachusetts, plus federal tax.

Both examples: two owners who file a joint return and meet the rules. Simplified. Your real gain depends on what you paid, improvements, selling costs, and how you file. Your CPA runs your number.



THE RULE BEHIND THE EXAMPLES

You must have owned and lived in the home for at least 2 of the last 5 years. You generally cannot have used the exclusion on another home in the 2 years before the sale. Massachusetts follows the same rule. Gain above the exclusion can still be taxed by Massachusetts after you move (p. 20).

Moved before 2 years? If work, health or some other events made you move early, you may still get part of the exclusion. Ask a CPA.

DO THIS

Keep the receipts for big projects like a new roof, kitchen, or addition. They lower your gain.

General information, not tax, legal, or insurance advice.

The price is not your number. The net is.

Two stages: the cash you get at closing, then the tax you still need to set aside.

A Cash received at closing

	Sale price	From your accepted offer
−	**Mortgage payoff**	A payoff statement from your lender, close to closing
−	**Agent fees**	Your listing agreement. Fees are negotiable
−	**Deed excise**	$2.28 per $500 of price. On a $900,000 sale: $4,104
−	**Attorney and other closing costs**	Your closing attorney
−	**Repairs or credits you agree to**	Your offer and inspection results
−	**Tax withheld at closing, if any**	Shown on your settlement statement. It reduces the cash you actually receive
=	**Cash received at closing**	Your closing attorney's settlement statement shows the real figure

B Additional taxes to reserve, set with your CPA

	Estimated final tax on the gain	Massachusetts and federal, from your CPA. Example 2 on p. 13: about $7,500 to Massachusetts
−	**Tax already withheld or paid**	The withholding in stage A, plus any estimated payments you made
=	**Additional taxes to reserve**	Count withholding once: it is already out of your closing cash

=	**Estimated cash available**	A minus B. An estimate, not a promise. Confirm it with your CPA, then compare it with the cash you need (p. 9).

General information, not tax, legal, or insurance advice.

Three things the house needs before it can sell.

Some take weeks to book. Put each one on your sale calendar now.

1

EVERY SALE

Smoke and carbon monoxide certificate

Your local fire department inspects the home and issues a Certificate of Compliance for the sale.

WHEN
Once you have a closing date

2

ONLY IF THE HOME HAS SEPTIC

Title 5 septic inspection

An approved system inspector checks the septic system.

WHEN
Within 2 years before the sale

3

ONLY IF BUILT BEFORE 1978

Lead paint notice

You give the buyer the state's lead paint notice and any lead reports.

WHEN
Before the purchase and sale agreement is signed

EXCEPTIONS AND DETAILS

Smoke and CO. Many fire departments say the certificate is good for 60 days. Boston asks for at least 10 business days of notice.

Title 5. Two exceptions. The window is 3 years if the system was pumped every year and you have the records. If weather gets in the way, the inspection can be done up to 6 months after the sale, but only if you tell the buyer in writing.

Lead paint. You and the buyer both sign its certification page. Keep a copy for at least 3 years.

Before you list, and before you close.

Five questions for your first meeting with a listing agent. Then four steps that follow your closing date, not your move date.

BRING THESE TO YOUR LISTING AGENT

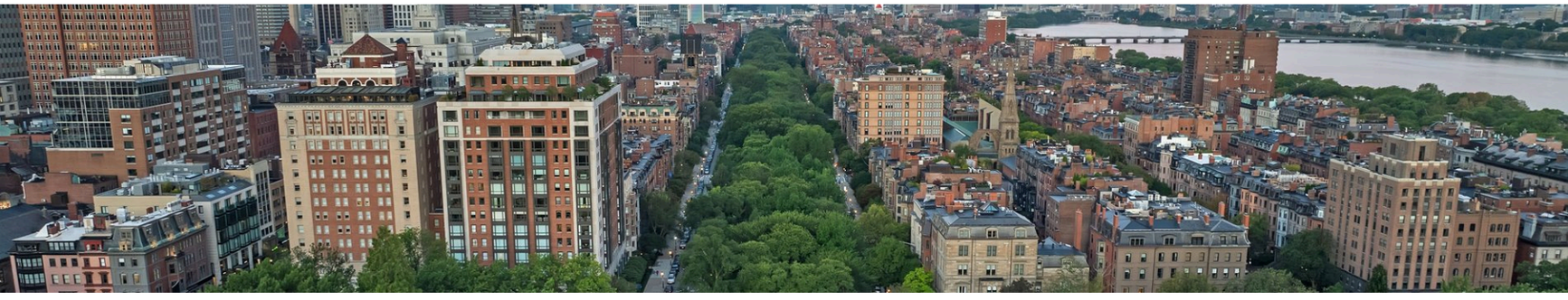
1. **Is the house ready enough to list, or do fixes need a season first?**
2. **Are you pricing to create competition, or hoping the market comes to you?**
3. **If the price may land near $1 million, have you talked with both your attorney and your CPA about Form NRW?**
4. **Do you want to leave before you list, live through showings, or leave after closing?**
5. **What repairs or credits would make you walk away from an offer?**

OTHER SELLING STEPS

- ☐ Order a mortgage payoff statement from your lender close to the closing date.
- ☐ Agent fees are negotiable. Ask what is included.
- ☐ Ask your town for a final water and sewer reading, if you have town water or sewer.
- ☐ Gather your purchase papers and improvement receipts (p. 6).

PRICE NEAR $1 MILLION?

Bring your closing attorney and your CPA in early, together. Form NRW and the tax held back at closing are on p. 19.



Six questions to bring to your CPA.

We do not give tax advice. Show up with these.

1 **Where will I live, and will any of my income still count as Massachusetts income after I move (home sale gain, rentals, wages)?**

2 **Should I sell and leave this tax year or next? Does retiring (or leaving a job) before or after year-end change the plan?**

3 **Will I keep a Massachusetts home? If yes, how do we handle the 183-day rule and day logs?**

4 **Can I show, with records, that my real life moved (license, cars, voter registration, banks, where my stuff lives)?**

5 **If the sale price may hit $1 million, what do Form NRW and the tax held back at closing mean for me, with my attorney in the loop?**

6 **Am I planning long return visits each year? Be honest before filing as a nonresident.**

General information, not tax, legal, or insurance advice.

Moving out is not the same as leaving.

Massachusetts uses two tests. You have to pass both to be a nonresident, and it is on you to prove it.[2]



A house can stay behind. You can own more than one, but you get only one legal home for tax purposes.

TEST 1 · LEGAL HOME

Did you leave your old home, set up a home in the new place, and plan to stay there?

NO → **Still a resident**
Your legal home has not changed.

YES

TEST 2 · THE 183-DAY RULE

Do you keep a permanent place to live in Massachusetts?

AND

Are you here more than 183 days this year?

Any part of a day counts. In Friday night, out Sunday morning is 3 days, not 2.

YES TO BOTH → **Full-year resident**
File Form 1. Massachusetts generally taxes your income from all sources.

NO TO ONE OR BOTH → **Not a full-year resident under these tests**
File Form 1-NR/PY for the year you move.

WHO CHECKS

Mass. DOR. It may ask for 5 years of records: addresses, days in each state, property and car registrations.[2]

THE FINE PRINT

Your legal home is your domicile. You get only one. A place your spouse owns or leases counts as a home here.[2]

To change your legal home, you need evidence that your life moved.

At $1 million, closing day adds a step.

QUESTION 1
Is the sale price $1,000,000 or more, closing on or after November 1, 2025?

NO → **No Form NRW**
This step does not apply.

YES · Form NRW is filed for every sale this size. [21]

QUESTION 2
Did you live here since January 1, and are you still a resident after closing?

YES → **No withholding**
The form is still filed.[22]

NO → **Withholding may apply**
Ask your closing attorney and CPA.

EXAMPLE: COUPLE WHO ALREADY MOVED

Assumes a $1.2 million sale, equal ownership, 4% withholding on each share, and no gain-based election.

$48,000

held back at closing. Not their tax bill. It is a payment toward it.

Sale price, both spouses already moved	**$1,200,000**
Each spouse's equal share	**$600,000**
4% of each share	**$24,000 each**
Surtax holdback (shares under $1,107,750)	**$0**
Total held back	**$48,000**

Their Massachusetts return settles what they owe. Any extra comes back as a refund or goes toward estimated tax.[21]

Before closing, make sure these three steps are covered.

You
Sign a Transferor's Certification by closing.

Your closing attorney
Files Form NRW. Sends any holdback within 10 days.

Mass. DOR
Mails a statement each January. You claim the credit.

HOW THE HOLDBACK WORKS

4% of each seller's share of the price, or 5% of estimated gain if the seller chooses that, plus 4% on any part of a share over the surtax threshold ($1,107,750 for 2026).[1][21] No signed certification means the full holdback on the price. A title company can also act as closing agent. Gain from selling Massachusetts real estate is still Massachusetts income after you move.[3] Do not change your move date just for this.

General information, not tax or legal advice.

Sources: [1] Mass. DOR, Massachusetts Tax Rates; [2] Legal and Residency Status in Massachusetts; [3] Gross, Adjusted Gross and Taxable Income for Nonresidents; [21] Filing and Withholding Rules: Real Estate Sales of $1 Million or More; [22] 830 CMR 62B.2.4.

One return covers the year you move.

When you end your Massachusetts resident status during the year, you are a part-year resident for that year.

You live in Massachusetts | **After you move**

January 1 — **Your move date** — December 31

THE RETURN

Form 1-NR/PY

The part-year resident return, filed the spring after you move.

IF YOU STILL HAVE MASSACHUSETTS INCOME

Schedule R/NR

Add it if you still have income from Massachusetts after you move.

YOUR SALE

Still Massachusetts income

Gain from selling Massachusetts real estate counts as Massachusetts income, even after you move.

5%
income tax

4%
extra tax on income over $1,107,750

8.5%
short-term capital gains

Rates for tax year 2026.

KEEPING A MASSACHUSETTS HOME

Keep a day log of every day or part of a day you are in Massachusetts, not just the nights you sleep here. Save travel receipts and phone location history in case Mass. DOR asks.

General information, not tax, legal, or insurance advice.

Proof that your life moved.

To show your legal home (your domicile) moved, no single item settles it. The more of these that are true, the stronger your case. This list is from Mass. DOR.

- ☐ **You bought or leased a home in the new place.**
- ☐ **You moved your belongings there.**
- ☐ **You closed Massachusetts bank accounts and opened new ones.**
- ☐ **You sold Massachusetts real estate or ended leases.**
- ☐ **You sent change of address notices.**
- ☐ **You changed your voter registration.**
- ☐ **You got a new driver license and car registration.**
- ☐ **You got permanent work in the new place.**
- ☐ **You changed memberships in clubs and places of worship.**
- ☐ **You are active in the new community.**

MASSACHUSETTS ESTATE TAX

Estates of $2 million or less do not need to file or pay. Above that, Massachusetts uses a rate table from 0.8% to 16%, then takes off a $99,600 credit.

Keeping Massachusetts property? If you keep Massachusetts real estate after you move, your estate may still need to file here. The test uses your whole estate, but the tax is on the Massachusetts real estate and other physical property there.

A worked example is on workbook page W12. Your estate attorney runs your number.

BEFORE YOU FILE AS A NONRESIDENT

Keep every record that shows the move.

Mass. DOR may ask for 5 years of details, like addresses, days spent in each state, property owned, and where your cars were registered. Keep the travel receipts and your day log (p. 20).

General information, not tax, legal, or insurance advice.

Compare a full year, line by line.

A lower tax rate somewhere else does not mean a cheaper life there. For each line, write what you pay now and what the exact new address would cost.

COST PER YEAR	MASSACHUSETTS NOW	NEW PLACE	WHAT TO VERIFY
State income tax Now: Most income is taxed at 5%	$	$	The new state's rate on your kind of income, if any
Property tax Now: Your current bill	$	$	The full rate and any exemptions for the exact address
Home insurance Now: Your current premium	$	$	Two or three real quotes, plus flood if needed
Car insurance Now: Your current premium	$	$	A real quote at the new address
Utilities Now: Your last 12 months of bills	$	$	12 months of the seller's bills for that home
HOA, condo and other fees Now: Your current fees, if any	$	$	Association fees and any town fees
Sales tax Now: Your yearly taxable spending × 6.25%	$	$	Same spending × the local rate
Total per year	$	$	Adds up as you type. Includes only the lines you filled in.

General information, not tax, legal, or insurance advice.



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YOUR ANNUAL DIFFERENCE

$	–	$	=	$
New place total		Massachusetts total		More (+) or less (−) each year

Includes only the lines you filled in. Add every cost before you count on this number.

Property tax, insurance and home prices can swing your total more than income tax.

ONE-TIME COSTS, KEPT OUT OF THE YEARLY TOTAL

- ☐ Deed excise when you sell (p. 12)
- ☐ Agent fees and legal fees
- ☐ Tax on any gain above the tax-free limit (p. 13)
- ☐ Closing costs on the next home
- ☐ Moving costs, and short-term housing if there is a gap
- ☐ Overlap on bills if you carry two homes for a while

FOR SCALE ONLY. NOT YOUR COSTS.

Massachusetts statewide averages: FY2026 single-family tax bill $8,113 on an average value of $742,986; 2023 home insurance (HO-3) $2,134; 2023 spending per insured car $1,326. Your town and your home can be much higher or lower. Use your own bills.

FREE 15-MINUTE PLANNING CALL

Want a second set of eyes on your numbers? Text or email us: (857) 392-5772 or sales@teambrusil.com.

General information, not tax, legal, or insurance advice.

The small tasks with deadlines.

Most are quick. A few have to happen in the right order, and the car steps most of all.

Cars and license

- [ ] **Get your new state's driver license and register your cars there.**
  The Mass. RMV says it knows of no state that gives new residents more than 30 days to register a car.
- [ ] **Cancel your Massachusetts registration before you cancel your Massachusetts car insurance.**
  Massachusetts requires insurance on a car with a Massachusetts registration until the registration is cancelled. Cancel the insurance first and the registration can be revoked.
- [ ] **Cancelling is free online.**
  You do not mail the plates back. You recycle or destroy them. Keep the cancellation receipt and give a copy to your insurer.
- [ ] **You may be able to get part of your local car excise back if you cancelled because you moved.**
  Ask your town assessor.

Mail, money and records

- [ ] File a change of address with USPS.
- [ ] Update your address with banks, retirement accounts, Social Security or Medicare if you use them, and credit cards.
- [ ] Open bank accounts in the new place. Close Massachusetts accounts you no longer need.
- [ ] Get copies of medical and dental records. Line up new doctors and move prescriptions.
- [ ] Update your will, trust, and power of attorney with a lawyer in the new state.

Voting and community

- [ ] Register to vote in the new place, and move any memberships you want to keep. Both count toward your new legal home (p. 21).

Day tracking

- [ ] Start your day log if you keep a Massachusetts home (p. 20).



READY TO TALK? Back to Contents

Request a free 15-minute planning call.

Text or email us your town, your move date and where you are headed. We walk through your likely sale timeline, what to prepare first, and which questions belong with your CPA or attorney.

(857) 392-5772 · sales@teambrusil.com

Or request a call at teambrusil.com/leaving-massachusetts

Want a copy for someone else? The free Leaving Massachusetts Kit is on the same page.

WHO IS BEHIND THIS GUIDE

Leaving Massachusetts is from Team Brusil, a Massachusetts real estate team at Keller Williams Realty Boston-Metro. Our team serves eastern Massachusetts. We help Massachusetts homeowners sell and move to Florida, the Carolinas, New Hampshire, and beyond.

TEAM brusil
every move matters

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Where our numbers come from.

Each source is listed once, with the pages that use it. Each title links to its source. Rules and rates change, so check before you act.

SOURCE	PAGES
SELLING COSTS AND PRICES	
Mass. General Laws c. 64D, § 1 malegislature.gov · checked Nov 7, 2026	12
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Full titles and web addresses are on the facing page (p. 27).

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Full titles and web addresses

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The deed excise rounding on p. 12 is from Mass. General Laws c. 64D, § 1, checked Nov 7, 2026. The extra-tax line on p. 19 is from the Mass. DOR Form NRW page (updated Mar 4, 2026; re-read Nov 7, 2026). Photographs: Team Brusil listing photography and listing drone photography, plus photos and video stills by Patrick Brusil and the Team Brusil video team. Photos are illustrations, not location identification.

 Back to Contents

The Workbook

Every checklist and worksheet in this guide, ready to fill in. Write on them in your PDF app, or print the ones you want.

They follow this page, and they also come as a separate file. Each page is numbered W1 to W13 and links back to the guide page it goes with.

CHECKLISTS

- **W1** Your reasons: twelve questions
- **W2** Checklist: deciding, then 6 to 9 months out
- **W3** Checklist: 90 days and 30 days out
- **W4** Checklist: move week and the first 30 days

START NOW

- **W5** Documents to gather
- **W6** People to line up

SECTION 1

- **W7** What has to be true

SECTION 2

- **W8** Your net from the sale
- **W9** Bring these to your listing agent
- **W10** Six questions for your CPA

SECTION 4

- **W11** The full-year money worksheet

REFERENCE

- **W12** Estate tax: a worked example
- **W13** Sources for the workbook

START HOW TO USE THIS WORKBOOK

Fill it in as you go. Bring it to each meeting.

Each page goes with one page of the guide. Fill in only the ones you need.

1

Start with the checklists. W1 to W4 follow the master timeline, one stage per page.

2

Write on screen or on paper. Type in your PDF app, or print only the pages you want.

3

Bring it along. Take W10 to your CPA and W9 to your listing agent. Questions? Text or email us: (857) 392-5772 or sales@teambrusil.com.

WHAT IS INSIDE

CHECKLISTS

W1 Your reasons: twelve questions

W2 Checklist: deciding, then 6 to 9 months out

W3 Checklist: 90 days and 30 days out

W4 Checklist: move week and the first 30 days

START NOW

W5 Documents to gather

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W7 What has to be true

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W8 Your net from the sale

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W10 Six questions for your CPA

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W11 The full-year money worksheet

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W12 Estate tax: a worked example

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W1 CHECKLISTS · WHILE YOU'RE STILL DECIDING

Goes with the guide, p. 11

Your reasons, in your own words

Deciding can take years. That is normal. Write short answers here. Questions 7 to 12 are on the next page.

1 Why leave Massachusetts, in your own words? If the answer is fuzzy, sit with it longer.

2 What has to be true for this leave to feel like a win a year from now?

3 Who else has to be on board (spouse, kids, parents, business partner)? What does each person need to see?

4 What are you unwilling to give up (care near family, schools, winter visits, keeping a Massachusetts home)?

5 What are nice-to-haves you could drop if the numbers get tight?

6 If the sale netted less than you hope, would you still go?

Team Brusil, Leaving Massachusetts Kit, checklist 1.

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Your reasons, continued

Questions 7 to 12.

7 Are you leaving a job, retiring, or bringing work with you? That changes tax year and timing.

8 Will your income still have a Massachusetts tie after you move (rental, business, part-year wages)?

FOUR MORE TIMING QUESTIONS

9 Is there a tax year that works better? Ask a CPA whether selling this year or next changes your tax.

10 What does the house need before it can sell? Some items take weeks, like a septic inspection or a smoke and carbon monoxide inspection (section 2).

11 Where will you stay between homes, if there is a gap?

12 Could you leave before the house lists, or only after it closes? Which risk feels worse: carrying two homes, or living in temporary housing?

Write brief answers here. Use a notebook for the longer ones. Then work the checklist on workbook page W2.

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Work back from the leave window

Check things off as you go. Keep the leave and the sale on their own calendars.

While you're still deciding

- ☐ Meet a CPA who knows Massachusetts part-year returns. Ask about the gain on your sale, the year you move, and estate planning. Ask if it helps to retire or leave a job before or after a tax year ends. Meet years before you leave, not for the first time at 90 days.
- ☐ Talk with a lender or financial advisor about the loans you may need, based on what the CPA says. Start years out. Check in again about 6 months before you leave.
- ☐ Talk with a trusted Massachusetts listing agent about local market timing for an out-of-state move.
- ☐ Look at the destination market (prices, inventory, seasons) so your leave window is not based on Massachusetts alone.
- ☐ Decide: sell first, buy first, or close both the same week. Make that call after the talks above.

About 6 to 9 months before you leave

- ☐ CPA check-in: confirm the leave year, the gain plan, and what to keep for taxes.
- ☐ Lender check-in if you need financing to bridge or buy.
- ☐ Meet a listing agent for a price opinion and a list of fixes. Six to nine months ahead is best. Ninety days can work.
- ☐ Gather the documents on the documents list (workbook page W5).
- ☐ Get written moving estimates. The numbers often shape the leave plan.

Team Brusil, Leaving Massachusetts Kit, checklist 2.

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W3 CHECKLISTS · THE COUNTDOWN

Goes with the guide, p. 4 and p. 5

The last 90 days

Leave steps follow your move date. Sale steps follow your closing date.

About 90 days before you leave

- ☐ Book a Title 5 inspection if you have a septic system.
- ☐ Start a day log if you will keep a Massachusetts home. Count every day or part of a day here.
- ☐ If your price may hit $1 million, ask your attorney and your CPA about Form NRW and the tax held back at closing.

About 30 days before you leave

These steps follow your move date. Sale steps, like signing the purchase and sale agreement, the smoke and CO certificate and the mortgage payoff, follow your closing date (section 2).

- ☐ Book the movers and any short-term housing.
- ☐ File your USPS change of address.
- ☐ Set up utilities at the new home. Set end dates for Massachusetts utilities.
- ☐ Get real insurance quotes for the new home.

LEAVE WINDOW

TARGET CLOSING DATE

MOVERS BOOKED FOR

TITLE 5 INSPECTION DATE, IF SEPTIC

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W4 CHECKLISTS · MOVE WEEK

Goes with the guide, p. 5

The week you leave, and the first 30 days after

Your closing may land in a different week.

The week you leave

- [ ] Move. Keep travel and housing receipts if Mass. DOR may ask where you lived.
- [ ] When you close (whenever that is), keep the closing papers, the deed excise receipt, and the settlement statement for your taxes.

First 30 days after you leave

- [ ] New driver license and car registration in the new state.
- [ ] Cancel Massachusetts registrations, then Massachusetts car insurance.
- [ ] Register to vote in the new place.
- [ ] Open new bank accounts. Update all addresses.
- [ ] Ask your town assessor if you can get some of your car excise tax back.
- [ ] Put a reminder on your calendar to file Form 1-NR/PY next spring.

THE RIGHT ORDER FOR THE CAR

Cancel the Massachusetts registration first, then the Massachusetts car insurance. Cancel the insurance first and the registration can be revoked.

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Documents to gather

Start about 6 months before you leave. Note where each one is so you can find it when the CPA or attorney asks.

DOCUMENT	WHERE IT IS FILED
☐ Deed and closing papers from when you bought	
☐ Receipts for improvements	
☐ Last 2 years of tax returns	
☐ Mortgage statement and payoff contact	
☐ Property tax bills and any water and sewer bills	
☐ Septic records (pumping and past Title 5 reports), if you have a septic system	
☐ Lead paint reports or letters of compliance, for homes built before 1978	
☐ Permits and plans for past work	
☐ Car titles and registrations	
☐ Will, trust, and power of attorney	

Keep the improvement receipts together. They can lower your gain.

Team Brusil, Leaving Massachusetts Kit, documents list.

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People to line up

Names and numbers in one place, and when you first talked to each person.

WHO	NAME AND FIRM	PHONE OR EMAIL	FIRST TALK (DATE)
CPA or tax advisor			
Lender or financial advisor			
Massachusetts listing agent			
Real estate attorney			
Insurance agents			
Moving company			

FREE 15-MINUTE PLANNING CALL

Text or email us your town, your move date and where you are headed. We go over your sale timeline, what to prepare first, and what to ask your CPA or attorney. Our team serves eastern Massachusetts.

(857) 392-5772 · sales@teambrusil.com · teambrusil.com/leaving-massachusetts

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W7 SECTION 1 · YOUR ORDER

Goes with the guide, p. 9

What has to be true

Before you set a leave window, write these down. Must-haves first. Nice-to-haves second.

	MUST-HAVE	NICE-TO-HAVE
Leave timing (season / year)		
Net cash you need from the sale		
Keep any Massachusetts property?		
Temporary housing OK?		
Destination musts		

Send the list to your CPA and your Massachusetts agent.

PICK YOUR ORDER

- ☐ Sell first: you know your cash, no two mortgages; you may need short-term housing and two moves
- ☐ Buy first: you move once; you may carry two homes, and the lender must approve both payments
- ☐ Close both the same week: may avoid temporary housing; tight timing, and one delay can affect both

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W8 SECTION 2 · WHAT YOU WALK AWAY WITH

Goes with the guide, p. 14

Your net from the sale

Two stages: the cash you get at closing, then the tax you still need to set aside. Ask the person named for each number.

A · CASH RECEIVED AT CLOSING

LINE	WHO HAS THE NUMBER	AMOUNT
Sale price	Your accepted offer	$
− Mortgage payoff	Your lender	$
− Agent fees	Your listing agreement	$
− Deed excise ($2.28 per $500)	Your closing attorney	$
− Attorney and other closing costs	Your closing attorney	$
− Repairs or credits	Your offer and inspections	$
− Tax withheld at closing, if any	Your settlement statement	$
= Cash received at closing	Your settlement statement	$

B · ADDITIONAL TAXES TO RESERVE, SET WITH YOUR CPA

Estimated final tax on the gain	Your CPA (Massachusetts and federal)	$
− Tax already withheld or paid	The withholding line in A, plus estimated payments	$
= Additional taxes to reserve	Your CPA	$

RESULT

= Estimated cash available	Cash received at closing minus additional taxes to reserve	$

NET CASH YOU NEED FOR THE NEXT HOME

GAP (ESTIMATED CASH AVAILABLE MINUS WHAT YOU NEED)

Includes only the lines you filled in. Add every cost before you count on this number.

Confirm these numbers with your CPA. Withholding is money kept at closing and sent to the state toward a possible tax bill. Count it once: it lowers your closing cash and counts as a payment toward your tax. These are estimates, not promises.

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Bring these to your listing agent

Five questions for the first meeting, and the required items to line up early.

1 Is the house ready enough to list, or do fixes need a season first?

2 Are you pricing to create competition, or hoping the market comes to you?

3 If the price may land near $1 million, have you talked with both your attorney and your CPA about Form NRW?

4 Do you want to leave before you list, live through showings, or leave after closing?

5 What repairs or credits would make you walk away from an offer?

REQUIRED ITEMS, WITH DATES

ITEM	BOOKED OR DONE (DATE)
☐ Smoke and carbon monoxide certificate: call the fire department as soon as you have a closing date	
☐ Title 5 septic inspection, if the home has a septic system (if weather delays it, up to 6 months after the sale, only with written notice to the buyer)	
☐ Lead paint notice, if built before 1978, before the purchase and sale is signed	
☐ Form NRW talk with attorney and CPA, if the price may reach $1 million	

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Six questions to bring to your CPA

We do not give tax advice. Show up with these.

1. Where will I live, and will any of my income still count as Massachusetts income after I move (home sale gain, rentals, wages)?
2. Should I sell and leave this tax year or next? Does retiring (or leaving a job) before or after year-end change the plan?
3. Will I keep a Massachusetts home? If yes, how do we handle the 183-day rule and day logs?
4. Can I show, with records, that my real life moved (license, cars, voter registration, banks, where my stuff lives)?
5. If the sale price may hit $1 million, what do Form NRW and the tax held back at closing mean for me, with my attorney in the loop?
6. Am I planning long return visits each year? Be honest before filing as a nonresident.

YOUR CPA

MEETING DATE

NOTES FROM THE MEETING

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Goes with the guide, p. 22

The full-year worksheet

Dollars per year, for your home now and the exact new address. Use your own bills, not averages.

COST PER YEAR	MASSACHUSETTS NOW	NEW PLACE
State income tax Your return; new state's rate	$	$
Property tax Bills for both addresses	$	$
Home insurance Real quotes, plus flood if needed	$	$
Car insurance A quote at the new address	$	$
Utilities 12 months of bills	$	$
HOA, condo and other fees Your fees; the association's	$	$
Sales tax Taxable spending × each rate	$	$
Total per year Adds up as you type	$	$

YOUR ANNUAL DIFFERENCE

New place total minus Massachusetts total. A minus number means the new place costs less each year.

Includes only the lines you filled in. Add every cost before you count on this number.

$ per year

ONE-TIME COSTS · NOT PART OF THE YEARLY TOTAL

Deed excise when you sell	$	Agent fees and legal fees	$
Tax on any gain above the tax-free limit	$	Closing costs on the next home	$
Moving, short-term housing, any overlap on bills	$	Other	$

Total one-time costs $

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W12 REFERENCE · SECTION 3

Goes with the guide, p. 21

Estate tax: a worked example

Example math only. Not your number. Your estate attorney runs your number.

A SIMPLE $2,500,000 TAXABLE ESTATE WITH NO DEDUCTIONS

STEP	MATH	RESULT
1. Start the table	$2,500,000 minus $60,000	**$2,440,000**
2. Use the rate table	$106,800 plus 8% of ($2,440,000 minus $2,040,000)	**$138,800**
3. Take off the credit	$138,800 minus $99,600	**about $39,200**

Estates of $2 million or less do not need to file or pay. Above that, the rate table runs from 0.8% to 16%, then the $99,600 credit comes off.

If you keep Massachusetts real estate after you move, your estate may still need to file here. The tax is on the Massachusetts real estate and other physical property there.

YOUR ESTATE ATTORNEY

MEETING DATE

MASSACHUSETTS PROPERTY YOU PLAN TO KEEP, AND NOTES

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Where the workbook numbers come from

Each source is listed once, with the workbook pages that use it. Each title links to its source. Rules and rates change, so check before you act.

SELLING COSTS AND PRICES

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Mass. General Laws c. 64D, § 1 malegislature.gov · checked Nov 7, 2026	W8

TAXES

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Mass. DOR, Massachusetts Tax Rates mass.gov · updated Dec 30, 2025	W8, W11, W12
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Mass. DOR, Massachusetts Estate Tax Guide mass.gov · updated Apr 23, 2026	W12
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