



Schedule R/NR Resident/Nonresident Worksheet

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|--|---------------------------|
| Name(s) as shown on Massachusetts Form 1-NR/PY | Social Security number(s) |
|--|---------------------------|

If you received Massachusetts source income before moving into or after moving out of Massachusetts, you may have to file a Form 1-NR/PY as a part-year resident and as a nonresident. If your gross income exceeded \$8,000 for the year, you must file as both a nonresident and a part-year resident. This worksheet is to be used to adjust income, deductions, exemptions and the Earned Income Credit for taxpayers who were part-year Massachusetts residents **and** also received Massachusetts source income while a nonresident. Married taxpayers filing separate Massachusetts income tax returns must complete separate worksheets. The line numbers on this worksheet correspond with the line numbers on: Form 1-NR/PY, Massachusetts Nonresident or Part-year Resident Income Tax Return; Schedule X, Other Income; and Schedule Y, Other Deductions. Read the instructions for Form 1-NR/PY and this worksheet before entering any amounts on this worksheet.

Part 1. Income Adjustments

| | Total income as modified Column A | Massachusetts resident period Column B Income from col. A for this period | Massachusetts nonresident period Column C Column D Income from col. A for this period Income from col. C from Mass. sources | | Total Mass. taxable income Column E Add column B and column D |
|---|---|--|--|--|--|
| Form 1-NR/PY | | | | | |
| 5 Wages, salaries, tips and other employee compensation 5 | | | | | |
| 6 Taxable pensions and annuities 6 | | | | | |
| 7 Massachusetts bank interest 7 | | | | | |
| 8 Business/profession or farm income/loss (see Schedule C) 8 | | | | | |
| 9 Rental, royalty REMIC, partnership, S corp., trust income/loss (see Schedule E) 9 | | | | | |
| 10a Unemployment compensation 10a | | | | | |
| 10b Mass. state lottery winnings 10b | | | | | |
| 11 Other income (alimony, taxable IRA/Keogh and Roth IRA distributions, other gambling winnings, fees, prizes, etc., see Schedule X) 11 | | | | | |
| 24 Interest and dividends (see Sch. B) 24 | | | | | |
| 27 Certain capital gains (see Sch. B) 27 | | | | | |
| Schedule D (long-term capital gains and losses, excluding collectibles, see Schedule D) | | | | | |
| Total | | | | | |

Enter the amounts from each line in column E in the applicable lines on Form 1-NR/PY (see separate instructions for Schedule D). Subtract the total of column D from the total of column C and enter the result in line 14e of Form 1-NR/PY. Before completing Part 2 of this worksheet, complete Form 1-NR/PY, line 14, Nonresident Deduction and Exemption Ratio.

Part 2. Deduction and Exemption Adjustments

Section A. The amounts reported in columns A, B and C must be related to income reported on Form 1-NR/PY.

| | Mass. resident period Column A | Mass. nonresident period Column B | Total Column C Add column A and column B |
|--|--|---|---|
| Form 1-NR/PY | | | |
| 15a Amount you paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. Column C cannot exceed \$2,000 15a | | | |
| 15b Amount spouse paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. Column C cannot exceed \$2,000 15b | | | |
| Schedule Y | | | |
| 1 Allowable employee business expenses (complete worksheet in instructions) | | | |
| 2 Penalty on early savings withdrawal | | | |
| 4 Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty | | | |

Section A (continued). The amounts in columns A, B and C must be related to income reported on Form 1-NR/PY.

Schedule Y

- 5** Moving expenses, self-employed health insurance deduction, qualified performing arts-related expenses, jury duty pay given to your employer, reforestation amortization, repayment of supplemental unemployment benefits under the Trade Act of 1974, employee business expenses of fee-basis state or local government officials, and deductible expenses related to income from the rental of personal property engaged in for profit.
- 6** Deductible amount of qualified contributory pension income from another state or political subdivision.

| Massachusetts resident period Column A | Massachusetts nonresident period Column B | Total Column C Add column A and column B |
|--|---|--|
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| | | |

Enter the amounts from each line in column C in the applicable lines on Form 1-NR/PY or Schedule Y.

Section B

Form 1-NR/PY

- 16** Child under age 13, or disabled dependent/spouse care expenses. Enter in column A the amount from item C of the worksheet in the Form 1-NR/PY instructions. **16**
- 17** Dependent member(s) of household under age 12, or dependents age 65 or over as of 12/31/03, or disabled dependents. Enter in column A \$3,600 for one such dependent or \$7,200 for two or more. **Only if not claiming an amount in line 16.** **17**
- 22** Exemptions. Enter in column A the amount from Form 1-NR/PY, line 4f . . . **22**
- 43** Earned Income Credit. Enter in column A 15% of the Earned Income Credit amount from U.S. return. **43**

Schedule Y

- 3** Alimony paid. Enter in column A the amount from U.S. Form 1040, line 32a . . .
- 5** Deductions for student loan interest, medical savings account, and clean fuel vehicles. Enter in column A the amount from U.S. Form 1040 only if related to income reported on Form 1-NR/PY.
- 7** College tuition deduction. Enter in column A the amount from line 6 of the worksheet in the Form 1-NR/PY instructions.
- 8** Undergraduate student loan interest deduction. Enter in column A the amount of such interest paid.

| Total before adjustments Column A | Massachusetts resident period Column B | Massachusetts nonresident period | | Total after adjustment Column E |
|---|--|---|---|---------------------------------------|
| Total | See instructions | Column C Subtract column B from column A | Column D Multiply column C by Form 1-NR/PY, line 14g | Add column B and column D |
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Enter the amounts from each line in column E in the applicable lines on Form 1-NR/PY or Schedule Y.