

## Schedule R/NR Resident/Nonresident Worksheet

2013

Massachusetts
Department of

Revenue

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

Enter the amounts from each line in col. E in the applicable lines on Form 1-NR/PY (see separate instructions for Schedule D). Subtract the total of col. D from the total of col. 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 col's. A, B and C must be related to income reported on Form 1-NR/PY.

	Mass. resident period	Mass. nonresident period	Total
Form 1-NR/PY	col. A	col. B	col. C
<b>15a</b> Amount you paid to Social Security,			Add col's. A and B
Medicare, R.R., U.S. or Massachusetts retirement. <b>Col. C cannot exceed \$2,000</b>			
<b>15b</b> Amount spouse paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. <b>Col. C cannot exceed \$2,000</b>			
Schedule Y			
1 Allowable employee business expenses (complete worksheet in instructions)			
2 Penalty on early savings withdrawal			
<b>4</b> Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty			
<b>5</b> Moving expenses			
7 Self-employed health insurance deduction			
deduction			

Section A (cont'd.). The amounts Massachusetts Massachusetts in col's. A, B and C must be related to resident period nonresident period Total income reported on Form 1-NR/PY. col. B col. C col. A Add col's. A and B Schedule Y 9 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, deductible expenses related to income from the rental of personal property engaged in for-profit, business expenses of National Guard and Reserve members, and attorney's fees and court costs involving certain unlawful discrimination claims (part-year residents only)..... **13** Deductible amount of qualified contributory pension income from another state

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

Section B		Total before adjustments	Massachusetts resident period	Massachusetts nonresident period		Total after adjustment
		col. A	col. B	col. C	col. D Multiply col. C	col. E
Form	1-NR/PY	Total	See instructions	Subtract col. B from col. A	by Form 1-NR/PY, line 14g	Add col's. B and D
<b>16</b> C er th	hild under age 13, or disabled depend- nt/spouse care expenses. Enter in col. A ne amount from item C of the worksheet the Form 1-NR/PY instructions	iotai	See Instructions	Col. B Holli Col. A	iiile 14g	cors. B and B
aç of in or	ependent member(s) of household under ge 12, or dependents age 65 or over as f 12/31/13, or disabled dependents. Enter col. A \$3,600 for one such dependent r \$7,200 for two or more. Only if not laiming an amount in line 16					
	xemptions. Enter in col. A the amount om Form 1-NR/PY, line 4f					
15	arned Income Credit. Enter in col. A 5% of the Earned Income Credit amount om U.S. return					
Sched	dule Y					
<b>3</b> A	limony paid					
<b>6</b> M	ledical savings account					
8 H	ealth savings accounts deduction					
	ttorney's fees and court costs involving ertain unlawful discrimination claims					
<b>10</b> D	eductions for student loan interest					
<b>11</b> C	ollege tuition deduction. See instructions					
de	ndergraduate student loan interest eduction. Enter in col. A the amount f such interest paid					
	ommuter deduction. See instructions					

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