



Schedule R/NR **Resident/Nonresident Worksheet**

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

Form 1-NR/PY

- 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

10b Massachusetts state lottery winnings

11 Other income (alimony, taxable IRA/Keogh and Roth IRA conversion distributions, other gambling winnings, fees, prizes, etc., see Schedule X)

24 Interest and dividends (see Sch. B)

27 Certain capital gains (see Sch. B)

Schedule 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.

Form 1-NR/PY

- 15a** Amount you paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. **Col. C cannot exceed \$2,000**

15b Amount spouse paid to Social Security, Medicare, R.R., U.S. or Massachusetts

Schedule Y

- Schedule 1**

 - 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
 - 5** Moving expenses
 - 7** Self-employed health insurance
deduction

Section A (cont'd.). The amounts in col's. A, B and C must be related to income reported on Form 1-NR/PY.

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 or political subdivision
 - 14** Claim of right deduction

Massachusetts resident period	Massachusetts nonresident period	Total
col. A	col. B	col. C Add col's. A and B

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

Section B

Form 1-NB/PY

- 16** Child under age 13, or disabled dependent/spouse care expenses. Enter in col. A the amount from item C of the worksheet in the Form 1-NR/PY instructions

17 Dependent member(s) of household under age 12, or dependents age 65 or over as of 12/31/14, or disabled dependents. Enter in col. A \$3,600 for one such dependent or \$7,200 for two or more. **Only if not claiming an amount in line 16.**

22 Exemptions. Enter in col. A the amount from Form 1-NR/PY, line 4f

45 Earned Income Credit. Enter in col. A 15% of the Earned Income Credit amount from U.S. return

Schedule Y

- 3** Alimony paid.
 - 6** Medical savings account
 - 8** Health savings accounts deduction
 - 9** Attorney's fees and court costs involving certain unlawful discrimination claims
 - 10** Deductions for student loan interest
 - 11** College tuition deduction. See instructions
 - 12** Undergraduate student loan interest deduction. Enter in col. A the amount of such interest paid.
 - 15** Commuter deduction. See instructions ..

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