

Schedule NTS-L-NR/PY. No Tax Status and Limited Income Credit Enter all losses as "0"

2000

1	Total 5.85% income (from Form 1-NR/PY, line 12)	1	
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 5)	2	
3	Adjusted 5.85% income. Subtract line 2 from line 1. Do not enter less than "0"	3	
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b)	4	
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 21). If there is no entry in Schedule B, line 21, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 23b. Not less than "0"	5	
6	5%, 4%, 3%, 2% and 1% income. Total of Sch. D, line 18, columns A, B, C, D and E. Not less than "0"	6	
7	Nonresidents, enter the amount from Form 1-NR/PY, line 14e. Part-year residents, enter income earned while a nonresident	7	
8	Massachusetts Adjusted Gross Income (AGI). Add lines 3 through 7	8	
<p>If you paid tuition to a two- or four-year college for yourself or a dependent, you may be entitled to a deduction equal to the amount by which the tuition payments, less any scholarships, grants or financial aid received, exceed 25% of line 8. See Schedule Y, line 7 worksheet in instructions.</p> <p>If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval in line 27, enter "0" in line 28 and omit lines 29–32. Also, enter "0" on line 33 and continue on Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total in line 8 is \$14,000 or less, go to line 11 to see if you qualify for the Limited Income Credit.</p>			
9	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. If line 8 is less than or equal to line 9, you qualify for No Tax Status. Fill in the oval in line 27, enter "0" in line 28 and omit lines 29–32. Also, enter "0" on line 33 and continue on Form 1-NR/PY	9	
10	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 8 is less than or equal to line 10, you may qualify for the Limited Income Credit. Go to line 11	10	
11	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 9.	11	
12	Income for Limited Income Credit. Subtract line 11 from line 8	12	
13	Total tax (from Form 1-NR/PY, line 28)	13	
14	Tax for Limited Income Credit. Multiply line 12 by 10% (.10)	14	
15	Limited Income Credit. If line 13 is smaller than line 14, you are not eligible for this credit. If line 13 is larger than line 14, subtract line 14 from line 13 and enter the result here and in line 29 of Form 1-NR/PY.	15	

Schedule F. Credit for Income Taxes Paid to Other Jurisdictions For part-year residents only

If you have income other than from Form 1-NR/PY, line 12 taxed by other jurisdictions, see instructions.			
1	Total 5.85% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions	▶ 1	
2	Total gross 5.85% income (from Form 1-NR/PY, add line 12 and the smaller of line 7a or line 7b)	2	
3	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2.	3	
4	Mass. tax on 5.85% income (multiply Form 1-NR/PY, line 23a by .0585, less any amount in line 29)	4	
5	Percentage of Massachusetts tax. Multiply line 3 by line 4	5	
6	Income tax paid on such income to other jurisdictions (enclose copies of returns). See instructions.	6	
7	ALLOWABLE CREDIT. Enter the smaller of line 5 or line 6 here and fill appropriate oval on Schedule Z	7	