

Schedule R/NR Resident/Nonresident Worksheet

2013

Massachusetts **Department of**

Revenue

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 partyear 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.
Part 1. Income Adjustinents		as modified	resident period	nonresident period		taxable income
		col. A	col. B	col. C	col. D	col. E
		COI. A	Income from col. A	Income from col. A	Income from col. C	COI. E
Form 1-NR/PY			for this period	for this period	from Mass. sources	Add col's. B and D
5	Wages, salaries, tips and other		ioi tilis period	ioi tilis period	ITOTTI Wass. Sources	Add cors. D and D
·	employee compensation					
6	Taxable pensions and annuities					
7	Massachusetts bank interest					
8						
0	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 distri- butions, other gambling winnings, fees, prizes, etc., see Schedule X)					
24	Interest and dividends (see Sch. B)					
27	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.

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	Mass. resident period	Mass. nonresident period	Total		
Form 1-NR/PY	col. A	col. B	col. C		
15a Amount you paid to Social Security,			Add col's. A and B		
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					
retirement. Col. C cannot exceed \$2,000					
Schedule Y					
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					
' '					
sec. 111F or U.S. tax treaty					

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. A col. B col. C 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.

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Section B		Total before adjustments	Massachusetts resident period	Massachusetts nonresident period		Total after	
	-	col. A	col. B	col. C	col. D	adjustment col. E	
		COI. A	COI. B	coi. C	Multiply col. C	COI. E	
				Subtract	by Form 1-NR/PY,	Add	
For	m 1-NR/PY	Total	See instructions	col. B from col. A	line 14g	col's. B and D	
16	Child under age 13, or disabled depend-				-		
	ent/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 12/31/13, 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 L						

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