

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 col. A	Massachusetts nonresident period col. B	Total 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-NR/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

Total before adjustments col. A	Massachusetts resident period col. B	Massachusetts nonresident period		Total after adjustment col. E
		col. C	col. D	
Total	See instructions	Subtract col. B from col. A	Multiply col. C by Form 1-NR/PY, line 14g	Add col's. B and D

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