



**Massachusetts Department of Revenue**  
**Schedule R/NR**  
**Resident/Nonresident Worksheet**

**2018**

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**

Total income as modified <b>Col. a</b>	Massachusetts resident period <b>Col. b</b> Income from col. a for this period	Massachusetts nonresident period <b>Col. c</b> Income from col. a for this period	Massachusetts nonresident period <b>Col. d</b> Income from col. c from Mass. sources	Total Massachusetts taxable income <b>Col. e</b> add col's. b and d
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**Form 1-NR/PY**

**5** Wages, salaries, tips and other employee compensation.

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**6** Taxable pensions and annuities.

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**7** Massachusetts bank interest.

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**8** Business/profession or farm income/loss (see Schedule C).

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**9** Rental, royalty, REMIC, partnership, S corporation, trust income/loss (see Schedule E).

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**10a** Unemployment compensation.

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**10b** Massachusetts state lottery winnings.

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

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**24** Interest and dividends (see Schedule B).

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**27** Certain capital gains (see Schedule B).

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**Schedule D.** Long-term capital gains/losses, excluding collectibles; see Schedule D.

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**Total**

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Enter the amounts from each line in col. e from 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 on 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.



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**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.

Massachusetts resident period <b>Col. a</b>	Massachusetts nonresident period <b>Col. b</b>	Total <b>Col. c</b> add col's. a and b
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**Form 1-NR/PY**

**15a** Amount you paid to Social Security, Medicare, RR, US or Massachusetts retirement. **Col. C cannot exceed \$2,000.**

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**15b** Amount spouse paid to Social Security, Medicare, RR, US or Massachusetts retirement. **Col. C cannot exceed \$2,000.**

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**Schedule Y**

**2** Penalty on early savings withdrawal.

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**4** Amounts excludible under MGL ch 41, § 111F or U.S. tax treaty.

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**5** Moving expenses.

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**7** Self-employed health insurance deduction.

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**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).

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**13** Deductible amount of qualified contributory pension income from another state or political subdivision.

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**14** Claim of right deduction.

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**17** Certain gambling losses deduction.

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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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**Part 2. Deduction and exemption adjustments** (cont'd.)

**Section B**

Total before adjustments <b>Col. a</b>	Massachusetts resident period <b>Col. b</b>	Massachusetts nonresident period <b>Col. c</b>	Massachusetts nonresident period <b>Col. d</b>	Total before adjustments <b>Col. e</b>
<b>Total</b>	see instructions	subtract col. b from col. a	multiply col. c by Form 1-NR/PY, line 14g	add col's. b and d

**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.

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**17** Dependent member(s) of household under age 12, or dependents age 65 or over as of 12/31/18, 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.**

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**22** Exemptions. Enter in col. a the amount from Form 1-NR/PY, line 4g.

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**Schedule Y**

**3** Alimony paid.

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**6** Medical savings account.

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**8** Health savings accounts deduction.

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**9** Attorney's fees and court costs involving certain unlawful discrimination claims.

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**10** Deductions for student loan interest.

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**12** Undergraduate student loan interest deduction. Enter in col. a the amount of such interest paid.

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**15** Commuter deduction. See instructions.

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**18** Prepaid tuition or college savings program deduction. See instructions.

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