Caution:

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This is an early release draft of a 2026 Massachusetts tax form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be processed.

Massachusetts Department of Revenue

Schedule R/NR
Resident/Nonresident Worksheet 2026

Name(s) as shown on Massachusetts Form 1-NR/PY | Social Security number(s)

If you received Massachusetts source income before or after you became a Massachusetts resident for part of the year and your gross income exceeded $8,000 for the year, you must file a Form 1-NR/PY as both a nonresident and part-year resident.

This worksheet is to be used to calculate income, deductions, exemptions and the Earned Income Credit. Married taxpayers filing separate Massachusetts income tax returns must complete separate worksheets. 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 col. a	Massachusetts resident period col. b Income from col. a for this period	Massachusetts nonresident period col. c Income from col. a for this period	Massachusetts nonresident period col. d Income from col. c from Mass. sources	Total Massachusetts taxable income col. e *add col's. b and d*
Form 1-NR/PY					
5 Wages, salaries, tips and other employee compensation.					
6 Taxable pensions and annuities.					
7 Massachusetts bank interest.					
8a Business/profession income/loss (see Schedule C)					
8b Farming income/loss (from U.S. Schedule F)					
9 Rental, royalty, REMIC, partnership, S corporation, trust income/loss (see Schedule E).					
10a Unemployment compensation.					
10b Massachusetts state lottery winnings.					
11 Other income (taxable alimony, taxable IRA/Keogh and Roth IRA conversion distributions, other gambling winnings, fees, prizes, etc.; see Schedule X).					
24 Interest and dividends (see Schedule B).					
27 Certain capital gains (see Schedule B).					
Schedule D. Long-term capital gains/losses, excluding collectibles; see Schedule D.					
Total.					

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Subtract the total of col. d from the total of col. c and enter the column e result on line 14e of Form 1-NR/PY. If the total of column d is zero, you should be filing as a part-year resident only. 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 Massachusetts income reported on Form 1-NR/PY.

Massachusetts resident period **col. a**	Massachusetts nonresident period **col. b**	Total **col. c** *add col's. a and b*

Form 1-NR/PY

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

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

Schedule Y

2 Penalty on early savings withdrawal.

4a Income received by a firefighter or police officer incapacitated in the line of duty excludible under MGL ch 41, § 111F.

4b Amounts exempt under U.S. tax treaty.

5 Moving expenses for members of the Armed Forces.

7 Self-employed health insurance deduction.

9a Jury duty pay given to your employer "Jury pay", reforestation amortization "RFST", repayment of supplemental unemployment benefits under the Trade Act of 1974 "Sub-pay TRS", deductible expenses related to income from the rental of personal property engaged in for-profit "PPR", and attorney's fees and court costs involving certain unlawful discrimination claims "UDC" (part-year residents only).

9b Qualified performing arts-related expenses, employee business expenses of fee-basis state or local government officials, and business expenses of National Guard and Reserve members.

9c Charitable contributions deduction.

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

14 Claim of right deduction.

17 Certain gambling losses deduction.

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

Form 1-NR/PY

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

Schedule Y

3 Deductible alimony paid.

6 Medical savings account.

8 Health savings accounts deduction.

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

10 Deductions for student loan interest.

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

15 Commuter deduction. See instructions.

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

18b Student loan repayment assistance deduction. See instructions.

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

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