



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

2016

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

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

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

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Schedule Y

1 Allowable employee business expenses (complete worksheet in instructions).

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2 Penalty on early savings withdrawal.

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4 Amounts excludible under MGL Ch. 41, sec. 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 1. Income 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
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

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 12/31/16, 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 4f.

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45 Earned Income Credit. Enter in col. a 23% of the Earned Income Credit amount from U.S. return.

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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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11 College tuition deduction. See instructions.

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