



Schedule R/NR Resident/Nonresident Worksheet

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 col. D Income from col. A for this period Income from col. C from Mass. sources		Total Mass. taxable income col. E Add col's. B and D
Form 1-NR/PY					
5 Wages, salaries, tips and other employee compensation 5					
6 Taxable pensions and annuities 6					
7 Massachusetts bank interest 7					
8 Business/profession or farm income/loss (see Schedule C) 8					
9 Rental, royalty REMIC, partnership, S corp., trust income/loss (see Schedule E) 9					
10a Unemployment compensation 10a					
10b Massachusetts state lottery winnings 10b					
11 Other income (alimony, taxable IRA/Keogh and Roth IRA conversion distributions, other gambling winnings, fees, prizes, etc., see Schedule X) 11					
24 Interest and dividends (see Sch. B) 24					
27 Certain capital gains (see Sch. B) 27					
Schedule 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.

	Mass. resident period col. A	Mass. 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, R.R., U.S. or Massachusetts retirement. Col. C cannot exceed \$2,000. 15a			
15b Amount spouse paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. Col. C cannot exceed \$2,000. 15b			
Schedule Y			
1 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			

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

- 5** Moving expenses, self-employed health insurance deduction, 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, and deductible expenses related to income from the rental of personal property engaged in for profit.
- 6** Deductible amount of qualified contributory pension income from another state or political subdivision.

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. **16**
- 17** Dependent member(s) of household under age 12, or dependents age 65 or over as of 12/31/04, 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.** **17**
- 22** Exemptions. Enter in col. A the amount from Form 1-NR/PY, line 4f . . . **22**
- 43** Earned Income Credit. Enter in col. A 15% of the Earned Income Credit amount from U.S. return. **43**

Schedule Y

- 3** Alimony paid. Enter in col. A the amount from U.S. Form 1040, line 34a . . .
- 5** Deductions for student loan interest, medical savings account, and clean fuel vehicles. Enter in col. A the amount from U.S. Form 1040 only if related to income reported on Form 1-NR/PY.
- 7** College tuition deduction. Enter in col. A the amount from line 6 of the worksheet in the Form 1-NR/PY instructions
- 8** Undergraduate student loan interest deduction. Enter in col. A the amount of such interest paid.
- 9** Commuter deduction. Enter in col. A the amount from line 6 of the worksheet in the Form 1-NR/PY instructions

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

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