2009

Massachusetts Department of Revenue

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	Massachusetts resident period	Massachusetts nonresident period		Total Mass. taxable income
	col. A	**col. B** Income from col. A for this period	**col. C** Income from col. A for this period	**col. D** Income from col. C from Mass. sources	**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					
8 Business/profession or farm income/loss (see Schedule C)					
9 Rental, royalty REMIC, partnership, S corp., trust income/loss (see Schedule E)					
10a Unemployment compensation					
10b Massachusetts state lottery winnings					
11 Other income (alimony, taxable IRA/ Keogh and Roth IRA conversion distributions, other gambling winnings, fees, prizes, etc., see Schedule X)					
24 Interest and dividends (see Sch. B)					
27 Certain capital gains (see Sch. B)					
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	Mass. nonresident period	Total
	col. A	**col. B**	**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**			
15b Amount spouse paid to Social Security, Medicare, R.R., U.S. or Massachusetts retirement. **Col. C cannot exceed $2,000**			
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			
5 Moving expenses			
7 Self-employed health insurance deduction			

Section A (cont'd.). The amounts in col's. A, B and C must be related to income reported on Form 1-NR/PY.

	Massachusetts resident period	Massachusetts nonresident period	Total
	col. A	**col. B**	**col. C** Add col's. A and B
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			

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

Section B

	Total before adjustments	Massachusetts resident period	Massachusetts nonresident period		Total after adjustment
	col. A Total	**col. B** See instructions	**col. C** Subtract col. B from col. A	**col. D** Multiply col. C by Form 1-NR/PY, line 14g	**col. E** 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 fromitem 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 12/31/09, 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 . .					

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