



Schedule R/NR Resident/Nonresident Worksheet

See Instructions

Name(s) as shown on Mass. Form 1-NR/PY	Social Security number(s)
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If you received Mass. 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, deduction and exemption amounts 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	Mass. resident period	Mass. nonresident period		Total Mass. taxable income
	Column A	Column B Income from Col. A for this period	Column C Income from Col. A for this period	Column D Income from Col. C from Mass. sources	Column E Add Column B and Column D
5 Wages, salaries, tips and other employee compensation. 5					
6 Taxable pensions and annuities 6					
7 Mass. 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					
10 Unemployment compensation 10					
11 Other income (alimony, taxable IRA/Keogh distributions, winnings, fees, prizes, etc., see Schedule X) 11					
25 12% Income (interest, dividends and certain capital gains, see Schedule B) 25					
26 5% Income (long-term capital gains and losses, excluding collectibles, see Schedule D) 26					
Total					

Enter the amounts from each line in Column E in the applicable lines on Form 1-NR/PY. Subtract the total of Column D from the total of Column 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 Columns A, B and C must be related to income reported on Form 1-NR/PY.

	Mass. resident period	Mass. nonresident period	Total
	Column A	Column B	Column C Add Column A and Column B
15a Amount you paid to Social Security, Medicare, R.R., U.S. or Mass. retirement. Column C cannot exceed \$2,000. 15a			

Section A. (continued)

	Mass. resident period	Mass. nonresident period	Total
	Column A	Column B	Column C Add Column A and Column B
15b Amount spouse paid to Social Security, Medicare, R.R., U.S. or Mass. retirement. Column C cannot exceed \$2,000 15b			
Schedule Y, line 1 Allowable employee business expenses (complete worksheet in instructions) . . . 1			
Schedule Y, line 2 Penalty on early savings withdrawal . . . 2			
Schedule Y, line 4 Deductible amount of qualified contributory pension income from another state or political subdivision 4			

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

Section B.

	Total before adjustments	Mass. resident period	Mass. nonresident period		Total after adjustment
	Column A Total	Column B See instructions	Column C Subtract Column B from Column A	Column D Multiply Column C by Form 1-NR/PY, line 14g	Column E Add Column B and Column D
16 Child under age 15, or disabled dependent/spouse care expenses. Enter in Column A the amount from line K of the worksheet in the Form 1-NR/PY instructions 16					
17 Dependent member of household under age 12 on 12/31/96. Enter in Column A \$600. Only if not claiming an amount in line 16 17					
Schedule Y, line 3 Alimony paid. Enter in Column A the amount from U.S. Form 1040, line 29. 3					
22 Exemptions. Enter in Column A the amount from Form 1-NR/PY, line 4f. 22					

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

Schedule R/NR Instructions

Part 1. Income Adjustments

Column A

Enter the amount of income reported on your federal return as modified as if it were received by a full-year Massachusetts resident. Refer to each specific line instruction for Form 1-NR/PY to determine income that should be added to or subtracted from the federal total.

Column B

Enter the amount of income from Column A that you received while a Massachusetts resident.

Column C

Enter the amount of income from Column A from both Mass. and non-Mass. sources that you received while a nonresident.

Column D

Enter the amount of income from Column A from Massachusetts sources that you received while a nonresident.

Mass. Source income is income derived from or effectively connected with: any trade, business, or employment carried on in Massachusetts; participation in any lottery or wagering transaction in Massachusetts; or ownership of any interest in real or tangible personal property located in Massachusetts.

Refer to each specific line instruction for Form 1-NR/PY to determine the income from Massachusetts sources received during your nonresident period. Also see Form 1-NR/PY, line 13 instruction for those nonresidents eligible to apportion income.

If you received income from a business/profession reported on a Schedule C, while a Massachusetts resident and from Massachusetts sources while a nonresident, you must complete a separate Massachusetts Schedule C for each period.

Column E

Add Column B and Column D. This is your total income received while a Massachusetts resident and received from Massachusetts sources while a nonresident. Enter the amount from Column E in each applicable line on Form 1-NR/PY. Subtract the total of Column D from Column C and enter the result in line 14e of Form 1-NR/PY. This is the additional income that you received from non-Massachusetts sources that would have been reported by you if you had been a Massachusetts resident.

Add Form 1-NR/PY lines 5 through 12 and complete Form 1-NR/PY line 14 before completing the rest of this worksheet.

Part 2. Deduction and Exemption Adjustments

Section A.

Lines 15a and 15b

The amounts reported in Column A must be related to income reported in Part 1, Column B. The amounts reported in Column B must be related to income reported in Part 1, Column D. The Column C total cannot exceed \$2,000.

Schedule Y, line 1

The amounts reported in Column A must be related to income reported in Part 1, Column B. The amounts reported in Column B must be related to income reported in Part 1, Column D. Complete separate worksheets for Columns A and B.

Schedule Y, line 2

The amounts reported in Column A must be related to income reported in Part 1, Column B or on a previous Massachusetts return. The amounts reported in Column B must be related to income reported in Part 1, Column D or on a previous Massachusetts return.

Schedule Y, line 4

The amounts reported in Column A must be related to income reported in Part 1, Column B. The amounts reported in Column B must be related to income reported in Part 1, Column D.

Column C

Add Column A and Column B and enter the total in each applicable line of Form 1-NR/PY or Schedule Y.

Section B.

Note: You may claim only a deduction for either line 16 or line 17. Refer to the Form 1-NR/PY instructions to determine which deduction is better for you.

Line 16

Complete the worksheet in Form 1-NR/PY instructions through item K and enter that amount in Column A. In Column B enter the amount from Column A that is related to your Mass. resident period. Subtract Column B from Column A and enter the result in Column C. Multiply the amount from Column C by Form 1-NR/PY, line 14g and enter the result in Column D. Add Columns B and D and enter the result in Column E and Form 1-NR/PY, line 16.

Line 17

If you have a dependent member of your household under age 12 on 12/31/96 and you are not claiming an amount in line 16, enter \$600 in Column A. Multiply the Column A amount by Form 1-NR/PY, line 2 and enter the result in Column B. Subtract the amount in Column B from Column A and enter the result in Column C. Multiply the Column C amount by Form 1-NR/PY, line 14g and enter the result in Column D. Add Column B and Column D and enter the result in Column E and in Form 1-NR/PY, line 17.

Schedule Y, line 3

In Column A enter the total alimony paid from U.S. Form 1040, line 29. In Column B enter the amount from Column A paid while you were a Mass. resident. Subtract the Column B amount from the Column A amount and enter the result in Column C. Multiply the Column C amount by Form 1-NR/PY, line 14g and enter the result in Column D. Add Column B and Column D and enter the total in Column E and in Form 1-NR/PY, Schedule Y, line 3.

Line 22

In Column A enter the amount from Form 1-NR/PY, line 4f. Multiply the Column A amount by Form 1-NR/PY, line 2 and enter the result in Column B. Subtract the amount in Column B from Column A and enter the result in Column C. Multiply the Column C amount by Form 1-NR/PY, line 14g and enter the result in Column D. Add Column B and Column D and enter the result in Column E and in Form 1-NR/PY, line 22.

Completing Form 1-NR/PY

After entering the amounts from this worksheet in the applicable lines of Form 1-NR/PY complete Form 1-NR/PY, lines 27 through 44.

Note: In Form 1-NR/PY, line 36, enter only amounts listed as Massachusetts withholding.

Schedule NTS-L-NR/PY

If completing Schedule NTS-L-NR/PY, enter the amount from Form 1-NR/PY line 14e in line 7 of Schedule NTS-L-NR/PY.

Schedule F

You may only claim a Credit for Income Taxes Paid to Another State or Jurisdictions on income received while a Massachusetts resident. Complete Schedule F based on income received during your Massachusetts resident period only.