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**

<table>
<thead>
<tr>
<th>Total income as modified</th>
<th>Massachusetts resident period</th>
<th>Massachusetts nonresident period</th>
<th>Total Massachusetts taxable income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. a</td>
<td>Col. b</td>
<td>Col. c</td>
<td>Col. e</td>
</tr>
<tr>
<td></td>
<td>Income from col. a for this period</td>
<td>Income from col. a for this period</td>
<td>add col’s. b and d</td>
</tr>
</tbody>
</table>

**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 corporation, 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 Schedule B).

27 Certain capital gains (see Schedule B).

**Schedule D.** Long-term capital gains/losses, excluding collectibles; see Schedule D.

**Total**

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.
### 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.

<table>
<thead>
<tr>
<th>Massachusetts resident period</th>
<th>Massachusetts nonresident period</th>
<th>Total</th>
<th>Col. c</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. a</td>
<td>Col. b</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

4 Amounts excludible under MGL ch 41, § 111F or U.S. tax treaty.

5 Moving expenses.

7 Self-employed health insurance deduction.

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.

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.
**Part 2. Deduction and exemption adjustments** (cont’d.)

**Section B**

<table>
<thead>
<tr>
<th>Total before adjustments</th>
<th>Massachusetts resident period</th>
<th>Massachusetts nonresident period</th>
<th>Massachusetts nonresident period</th>
<th>Total before adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Col. a</strong></td>
<td><strong>Col. b</strong></td>
<td><strong>Col. c</strong></td>
<td><strong>Col. d</strong></td>
<td><strong>Col. e</strong></td>
</tr>
<tr>
<td></td>
<td>subtract col. b from col. a</td>
<td>multiply col. c by Form 1-NR/PY, line 14g</td>
<td>add col’s. b and d</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>see instructions</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

17 Dependent member(s) of household under age 12, or dependents age 65 or over as of 12/31/18, 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 4g.

**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.

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

15 Commuter deduction. See instructions.

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

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