

MA NON-RESIDENT QUICK REFERENCE

Adjustments for Line 14E	Ref	Amount	Enter Here in TaxSlayer
Enter Sum of all Pensions that are tax-exempt in MA (including RR Tier II)	A		The total of all of these adjustments for line 14E are entered as a Negative Number in Deductions.
Enter Interest and Dividends not taxed in MA (e.g. savings bonds and MA Municipal bond interest)	B		
Deductible amount of qualified contributory pension from another state. See MA Resource Guide Appendix A to determine deductible amount.	C		
Taxable Social Security Benefits(1040 Line 20B)	D		
Amount to Adjust Line 14E	TOTAL		Deductions Enter Adjustment to US total income for amounts not taxable in Massachusetts. (line 14e - Non-Massachusetts source income) Enter as a negative number.

Other Manual Adjustments			
Schedule C - TSO brings over all schedule C's with no ability to specify MA source income	E	Answer "yes" or "no" to include/exclude in return	Income Subject To Tax
Schedule E - TSO brings over all Schedule E's with the ability to specify MA Differences	F	Answer "yes" or "no" to include/exclude in return	Income Subject To Tax If "yes", then may have to enter MA differences and descriptions
Enter Cost of winning MA Lottery Ticket Only	G		Income Subject To Tax
Allocated Tips (W-2 Box 8) - Enter the amount that is MA Source Income.	H		Additions To Income
Other Income (1040 Line 21) - Enter the MA Source Income excluding W2G amounts	I		Additions to Income
Pension Contributions to MA Retirement Systems (W2 Box 14 RET or RETR) plus pro-rated amount of SE taxes based on MA Source Income from Schedule C	J		Deductions Enter amount to adjust your retirement deduction
	Subtotal		
Certain Gambling Losses only to extent of winnings (Plainridge Only) (Schedule Y Line 17)	K		Deductions

MA Deductions		Full Amount	TSO will pro-rate based on Line 14G
Enter the amount of student loan interest for undergraduate studies that exceeds the Federal Limit of \$2500. (Schedule Y, line 12)	L		Deductions
Commuter Deduction (Schedule Y Line 15)	M		Deductions
Child under 13 or disabled adult/spouse care expenses (Only if they exceed \$3600) Line 16	N		Other Deductions

Basic Information Screen
* Did your name and/or address change from a prior year tax return?
* Are you a Custodial Parent and have you released your claim to one or more dependent exemptions on IRS Form 8332, or participated in a decree or agreement to allow the noncustodial parent to claim a dependency exemption?
* Enter an explanation if there is a difference between line a and 14f of Form 1NR-PY that is greater than 10%. Usually Soc Sec Benefits.

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Miscellaneous Information Regarding How TSO handles Federal to MA Resident Transactions	
	Brings Medical and Dental from Fed Schedule A Line 4 to MA Line 4e
	Brings over State Taxable Wages and Tax if State is MA on W2. ST txbl (Box 16) may vary from FED txbl (Box 1).
	Brings over Unemployment and State Withholdings if State is MA on 1099-G.
	Brings over W2G MA Lottery Winnings to Line 10B
	Brings over W2G Gambling Winnings to Schedule X Line 3 if State is MA on W2G
REF	EXPLANATION
A	What pensions are exempt? Pensions received from Massachusetts municipal or State entities (Massachusetts State Retirement, Massachusetts Teachers Retirement) as well as Federal sources (typically from Office of Personnel Management - OPM – or Defense Finance and Accounting Service – DFAS) are TAX-EXEMPT in Massachusetts. See table in Appendix A, titled Retirement Plan Contributions and Distributions, for specific pensions. Pensions for MBTA retirees are paid by State Street, not by one of the Commonwealth's Retirement Commissions. They can be identified as the second payer name line includes "MBTA Retirement" but are easily mistaken for a non-Mass municipal pension distribution. In addition, some US State Department pensions are paid by a proprietary entity. Ask the Taxpayer for clarification as to the source of the pension when in doubt.
B	Enter interest received on U.S. Treasury bills, notes and bonds, savings bonds or other obligations of the United States, including its territories or dependencies. Plus any interest or dividends from obligations of the Commonwealth of Massachusetts or its political subdivisions held.
C	Deductible amount of qualified contributory pension from another state. See MA Resource Guide Appendix A to determine deductible amount.
D	MA does not tax Social Security Benefits
E	TSO brings over all Schedule C's if answer is Y. This is a problem as not all Schedule C income may be MA Source Income.
F	TSO brings over all Schedule E's (Rental Income) with the ability to specify MA differences if "Y".
G	If TP has MA Lottery Winnings, enter cost of winning ticket only. TSO will adjust Form 1NR-PY Line 10b.
H	TSO does not bring over any amounts from W2 Box 8. Enter amount of MA Source Allocated Tips.
I	TSO brings over W2G information from Line 21 if State is MA. Enter any other income that is MA Source income, i.e., prizes, medical studies, etc. that were MA Source Income.
J	MA allows a deduction for amounts paid to Social Security (FICA), Medicare or Railroad Retirement and the U.S. or Massachusetts retirement systems as shown on your Form W-2, but not more than \$2,000 each for taxpayer and spouse. Look for W-2 forms Box 14 labeled RET or RETR from State Agencies.
K	A taxpayer may claim a deduction for gambling losses incurred in a calendar year only if the losses were incurred at Plainridge Casino. The deduction allowed for such losses may not exceed the amount of such winnings at Plainridge included in gross income for the calendar year. Does not include lottery ticket losses!
L	A deduction is allowed for interest paid on a qualified undergraduate student loan to the extent that it exceeds the federal limit of \$2500 claimed on Schedule Y Line 10. TSO will pro-rate the amount based on Line 14G.
M	A deduction is allowed for certain amounts paid by an individual for tolls paid for through an E-ZPass account or for weekly or monthly transit commuter passes for MBTA transit, bus, commuter rail or commuter boat, not including amounts reimbursed or otherwise deductible. TSO will pro-rate amount based on Line 14G.
N	Massachusetts allows taxpayers to exceed the federal limit on employment-related expenses for the care of a qualified child under the age of 13, a disabled dependent or a disabled spouse. The maximum deduction is \$4,800 for one qualifying individual, and \$9,600 for two or more qualifying individuals. If the amount of child care is less than \$3600 per qualifying individual, then the reduction of \$3600 will be on line 17. TSO will pro-rate amount based on Line 14G.