

MA Income Adjustments

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Sum of all MA bank interest		Additions to Income
Sum of all pensions that are tax-exempt in MA (including RR Tier II)		Income Subject to Tax Exempt Pensions and Annuities – <i>enter as a negative number</i>
Sum of interest and dividends not taxed in MA (e.g., savings bonds and MA municipal bond interest)		Income Subject to Tax Schedule B (include amount <u>and</u> description)
Cost of winning MA lottery tickets		Income Subject to Tax Massachusetts Lottery Winning

Capital Gains

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Short-term MA carryover losses		Income Subject to Tax Schedule B – <i>enter as a negative number</i>
Long-term MA carryover losses		Income Subject to Tax Schedule D – <i>enter as a negative number</i>

MA Unique Deductions

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Total rent paid in 2018		Other Deductions and Schedule CB if 65+ and not subsidized
Dependent care expenses paid (See MA Resource Guide and Form 1 instructions for lines 12 and 13)		Other Deductions
College tuition and fees paid for a qualifying two- or four-year college (see Form 1 restrictions)		Other Deductions
Amount to adjust retirement deduction for mandatory pension contributions – found on W-2 box 14 (may be labeled ret)		Deductions – <i>but not more than \$2000 per person</i> Code –Ret (not in box 12) do not carry to Form 8880 or Other
Deductible amount of qualified contributory pension income from another state		Deductions
Amount of student loan interest that is for undergraduate studies. ONLY enter an amount here if you were disallowed part of your student loan interest on your federal return		Deductions
Amount paid for EZ-Pass tolls and MBTA passes (must be greater than \$150)		Deductions
Gambling losses from Plainridge or MGM Springfield <i>only</i> – up to amount of winnings		Deductions
Amount paid to pre-paid tuition program or college savings program (MEFA)		Deductions

If the taxpayer is a homeowner; itemized deductions in 2017 using Schedule A and used real estate taxes on his/her principal home as a deduction on the 2017 Schedule A, line 6; and received a Circuit Breaker Credit on 2017 MA Form 1, line 43 – remember to use the separate worksheet (Calculating the Taxability of 2017 Massachusetts State Tax Refunds Including Circuit Breaker Credits) to calculate the taxability of the state tax refund.

Basic Information

- Did your name and/or address change from a prior year tax return? Yes No
- Would you like to give to the State Election Campaign Fund? Yes No
- Are you a veteran of the U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula? Yes No
- If you are a Custodial Parent, 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? Yes No

Taxes (Enter only if the answer is Yes)

Did you make any online or out of state purchases for which you need to pay the Use or Safe Harbor Tax? If yes, enter the amount or use the Use Tax calculator on the Tax input screen. Yes No

Circuit Breaker

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Total rent paid in 2018		Credits – Schedule CB
Assessed value of home		Credits – Schedule CB
Total real estate taxes paid in 2018		Credits – Schedule CB
Half of water and sewer bills paid in 2018		Credits – Schedule CB
Difference between gross and taxable distributions for all pensions		Credits – Schedule CB Additions/Adjustments to Pensions and Annuities Not Taxed in MA
Amount of CB Credit (look at Schedule CB)		Custom Credits

Taxable IRA Distribution Worksheet (from MA Form 1 Instructions for Schedule X, Line 2)

Since Massachusetts does not allow a deduction for amounts originally contributed to an IRA or Keogh, the distributions are not taxable until the full amount of the contributions which were previously subject to Massachusetts taxes are recovered. Once the distributions exceed the taxed contributions, all future distributions are taxable. Note: Contributions from a deferred plan, such as a 401(K), rolled over into an IRA are not considered pre-tax contributions.

Use this form only if there's only one taxpayer taking distributions from an IRA to which he/she contributed; if both taxpayer and spouse have distributions from IRAs to which each contributed, use the Taxable IRA Distribution Worksheet for MFJ Returns.

Taxable IRA Distributions

Enter here in TaxSlayer

1. Total contributions previously taxed by MA.		Additions to Income – Taxable IRA Worksheet
2. Total distributions received in previous years.		Additions to Income – Taxable IRA Worksheet

Taxable IRA Distributions (continued)

Manually complete remainder of this table

3. Total distributions received in TY2018.		Sum of all TY2018 IRA distributions.
4. Total taxable TY2018 distributions. Line 3 – (Line 1 – Line 2), but not less than \$0		Automatically calculated – this number should appear on Schedule X, line 2.
5. Total distributions received to date. Line 2 + Line 3*		This amount will be used for the TY2019 return as “Total distributions received in previous years.”

* Once line 5 is greater than or equal to line 1, the taxpayer has exhausted his/her contributions and all future distributions will be fully taxable in Massachusetts.