

Massachusetts TaxSlayer Intake and Manual Entry Worksheet
Full-Year Resident

26 Jan 2020

MA Income Adjustments

Enter here in TaxSlayer

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

Enter here in TaxSlayer

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

Enter here in TaxSlayer

Total rent paid in 2019		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, MGM Springfield, and Encore Boston Harbor <i>only</i> – up to amount of winnings		Deductions
Amount paid to pre-paid tuition program or college savings program (MEFA)		Deductions

Include in the taxpayer's envelope

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

Enter here in TaxSlayer

Total rent paid in 2019		Credits – Schedule CB
Assessed value of home		Credits – Schedule CB
Total real estate taxes paid in 2019		Credits – Schedule CB
Half of water and sewer bills paid in 2019		Credits – Schedule CB
Miscellaneous Income, including cash public assistance *		Credit – Schedule CB Miscellaneous Income
Difference between gross and taxable distributions for all pensions		Credits – Schedule CB Additions/Subtractions to Pensions and Annuities Not Taxed in MA
Amount of CB Credit (look at Schedule CB)		Custom Credits

* Include SNAP/food stamps, welfare, fuel assistance paid directly to the TP, other payments from a government or quasi-government agency, disability income (including veterans' benefits, gains from the sale of a personal residence under the \$250K/\$500K ceiling, gifts, sick pay in lieu of wages, and Workers Compensation.

If the taxpayer is a homeowner; itemized deductions in 2018 using Schedule A and used real estate taxes on his/her principal home as a deduction on the 2018 Schedule A, line 6; and received a Circuit Breaker Credit on 2018 MA Form 1, line 43 – remember to use the separate worksheet (Calculating the Taxability of 2018 Massachusetts State Tax Refunds Including Circuit Breaker Credits) to calculate the taxability of the state tax refund.

If the taxpayer contributed to an IRA while working and a MA resident – remember to use the separate worksheet (Taxable IRA Distribution Worksheet).