

PART-YEAR RESIDENT RETURN

Income Allocation Worksheet



Primary Taxpayer Name

Social Security Number

Spouse Name (if joint return)

Spouse Social Security Number

Period of Residency (From - To)

Previous State of Residence

Spouse Period of Residency (if different)

New State of Residence

SECTION 1: INCOME ALLOCATION

| Income Source | Column A Federal Total | Column B Resident Period | Column C Non-Resident Period | Column D State Taxable |
|--|---------------------------|-----------------------------|---------------------------------|------------------------------|
| 1. Wages, salaries, tips, etc. | | | | |
| 2. Taxable interest | | | | |
| 3. Ordinary dividends | | | | |
| 4. Business income or (loss) | | | | |
| 5. Capital gain or (loss) | | | | |
| 6. IRA distributions & Pensions | | | | |
| 7. Rental real estate, royalties, partnerships, etc. | | | | |
| 8. Other income | | | | |
| 9. Total Income (Add lines 1 through 8) | | | | |

SECTION 2: ADJUSTMENTS TO INCOME

| Adjustment Type | Column A Federal Total | Column B Resident Period | Column C Non-Resident Period | Column D State Taxable |
|---|---------------------------|-----------------------------|---------------------------------|------------------------------|
| 10. Educator expenses / HSA deduction | | | | |
| 11. Self-employment tax & health insurance | | | | |
| 12. IRA deduction / Student loan interest | | | | |
| 13. Total Adjustments (Add lines 10 through 12) | | | | |
| 14. Adjusted Gross Income (Line 9 minus Line 13) | | | | |

SECTION 3: PRORATION & TAX CALCULATION

| | |
|---|--|
| 15. Allocation Percentage: Divide Line 14, Column D by Line 14, Column A (Carry to 4 decimal places) | |
| 16. Full-Year Standard or Itemized Deductions (Federal or State Allowed) | |
| 17. Prorated Deductions: Multiply Line 16 by the percentage on Line 15 | |
| 18. Full-Year Personal Exemptions | |
| 19. Prorated Exemptions: Multiply Line 18 by the percentage on Line 15 | |
| 20. State Taxable Income: Line 14, Column D minus Lines 17 and 19 | |
| 21. Calculated Tax (based on Taxable Income on Line 20) | |
| 22. Non-Refundable Credits (Prorated if applicable) | |
| 23. Net State Tax Liability (Line 21 minus Line 22) | |

Taxpayer Signature

Spouse Signature (if joint)

Date

Date

Keep this worksheet for your records. Attach a copy to your state tax return if required by state tax instructions.