



# Schedule E-2 Partnership and S Corporation Income and (Loss)

2011  
**Massachusetts  
Department of  
Revenue**

**Form 1 and Form 1 NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations. Separate Schedule(s) E-2 must be filed for each individual entity.**

Name	Social Security number
Name of entity	Federal Identification number

Check one only:  S corporation  Partnership

## Income or Loss from Partnerships and S Corporations

<b>1</b> Passive loss allowed. (Enter as positive amount.) . . . . .	<b>1</b>	
<b>2</b> Passive income (from U.S. Schedule K-1) . . . . .	<b>2</b>	
<b>3</b> Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.) . . . . .	<b>3</b>	
<b>4</b> Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.) . . . . .	<b>4</b>	
<b>5</b> Non-passive income (from U.S. Schedule K-1) . . . . .	<b>5</b>	
<b>6</b> Combine lines 2 and 5 . . . . .	<b>6</b>	
<b>7</b> Combine lines 1, 3 and 4 . . . . .	<b>7</b>	(      )
<b>8</b> Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.) . . . . .	<b>8</b>	
<b>9</b> Interest (other than from Massachusetts banks) and dividends if included in line 8 . . . . .	<b>9</b>	
<b>10</b> Interest from Massachusetts banks if included in line 8 . . . . .	<b>10</b>	
<b>11</b> Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.) . . . . .	<b>11</b>	
<b>12</b> Are you reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>13</b> Check if any amount of this investment not at risk <input type="checkbox"/>		