



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

2013

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"/>		