



# Schedule E-3 Estate, Trust, REMIC and Farm Income and (Loss)

2013

**Massachusetts  
Department of  
Revenue**

Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name Social Security number

Name of entity Federal Identification number

Check one only: ☐ Estate/Trust ☐ REMIC ☐ Farm

## Income or (Loss) from Estates and Trusts

<b>1</b> Passive deduction or loss allowed. (Enter as positive amount.) . . . . .	<b>1</b>	<input type="text"/>
<b>2</b> Passive income (from U.S. Schedule K-1) . . . . .	<b>2</b>	<input type="text"/>
<b>3</b> Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.) . . . . .	<b>3</b>	<input type="text"/>
<b>4</b> Other income (from U.S. Schedule K-1) . . . . .	<b>4</b>	<input type="text"/>
<b>5</b> Combine lines 2 and 4 . . . . .	<b>5</b>	<input type="text"/>
<b>6</b> Combine lines 1 and 3 . . . . .	<b>6</b>	<input "="" type="text" value="("/>
<b>7</b> Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.) . . . . .	<b>7</b>	<input type="text"/>
<b>8</b> Estate or non-grantor type income taxed from Form 2, if included on line 7 . . . . .	<b>8</b>	<input type="text"/>
<b>9</b> Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.) . . . . .	<b>9</b>	<input type="text"/>
<b>10</b> Interest (other than from Massachusetts banks) and dividends if included in line 9 . . . . .	<b>10</b>	<input type="text"/>
<b>11</b> Adjustments to 5.25% income. Enclose statement . . . . .	<b>11</b>	<input type="text"/>
<b>12</b> Subtotal. Combine lines 10 and 11 . . . . .	<b>12</b>	<input type="text"/>
<b>13</b> Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.) . . . . .	<b>13</b>	<input type="text"/>

## Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

<b>14</b> Excess inclusion (from U.S. Schedule Q, line 2c) . . . . .	<b>14</b>	<input type="text"/>
<b>15</b> Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.) . . . . .	<b>15</b>	<input type="text"/>
<b>16</b> Income (from U.S. Schedule Q, line 3b) . . . . .	<b>16</b>	<input type="text"/>
<b>17</b> Combine lines 15 and 16. (Enter loss as negative amount.) . . . . .	<b>17</b>	<input type="text"/>

## Farm Income

<b>18</b> Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.) . . . . .	<b>18</b>	<input type="text"/>
--	-----------	----------------------