Schedule SK-1 Shareholder's Massachusetts Information   **2013**

NAME OF SHAREHOLDER

TAXPAYER IDENTIFICATION NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE   ZIP + 4

NAME OF S CORPORATION

FEDERAL IDENTIFICATION NUMBER (FID)

ADDRESS

CITY/TOWN/POST OFFICE

STATE   ZIP + 4

Type of shareholder: ◯ Individual resident ◯ Individual nonresident ◯ Trust or estate ◯ Bank ◯ Exempt organization

Did the S corporation participate in one or more installment sales transactions?: ◯ Yes ◯ No

If Yes, indicate whether information has been communicated to the shareholder to calculate an addition to Massachusetts tax under M.G.L. Ch. 62C, sec. 32A based on the following Internal Revenue Code (IRC) provisions (check all that apply): ◯ IRC 453A ◯ IRC 453(l)(2)(B)

SHAREHOLDER'S DISTRIBUTIVE SHARE

▼ If a loss, mark an X in box at left

1 Massachusetts ordinary income or loss (from Schedule S, line 25) 1

2 Separately stated deductions 2

3 Add lines 1 and 2 3

4 Credits available
a. Taxes paid to another jurisdiction (residents only) 4a

b. Lead Paint Credit 4b

c. Economic Opportunity Area Credit 4c

d. Economic Development Incentive Program Credit 4d

e. Brownfields Credit 4e

f. Low-Income Housing Credit 4f

g. Historic Rehabilitation Credit 4g

h. Refundable Film Credit 4h

i. Film Incentive Credit 4i

j. Medical Device Credit 4j

k. Refundable Dairy Credit 4k

l. Refundable Life Science Credit 4l

m. Life Science Company Tax Credit 4m

n. Refundable Economic Development Incentive Credit 4n

o. Conservation Land Credit 4o

p. Employer Wellness Program Credit 4p

q. Total credits 4q

BE SURE TO CONTINUE SCHEDULE SK-1 ON OTHER SIDE

SHAREHOLDER'S DISTRIBUTIVE SHARE (cont'd.)

5 Net income or loss from rental real estate activity(ies) (from Schedule S, line 26) 5

6 Net income or loss from other real estate activity(ies) (from Schedule S, line 27). 6

7 Interest from U.S. obligations (from Schedule S, line 29). 7

8 Interest (5.25%) from Massachusetts banks (from Schedule S, line 30) 8

9 Other interest and dividend income (from Schedule S, line 31) 9

10 Non-Massachusetts state and municipal bond interest (from Schedule S, line 32) .10

11 Royalty income (from Schedule S, line 33) 11

12 Other income (from Schedule S, line 34). 12

13 Short-term capital gains (from Schedule S, line 35) 13

14 Short-term capital losses (from Schedule S, line 36) 14

15 Gain on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 37). 15

16 Loss on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 38) 16

17 Long-term capital gain or loss (from Schedule S, line 39) 17

18 Net gain or loss under Schedule 1231 (from Schedule S, line 40) 18

19 Other long-term gains and losses (from Schedule S, line 41) 19

20 Long-term gains on collectibles (from Schedule S, line 42) 20

21 Differences and adjustments (from Schedule S, line 43) 21

22 Property distributions made to shareholder (from U.S. Form 1120S, Schedule K-1, line 16d) 22

SHAREHOLDER'S BASIS INFORMATION

23 **a.** Enter date of federal basis (12-31-1985 or later) . . . . 23a   M M D D Y Y Y Y

      b. Number of shares owned. 23b

      c. Shareholder's percentage of stock ownership 23c

      d. Dollar value of basis as of the date in line 23a 23d

24 Massachusetts basis at beginning of tax year
      a. Stock 24a

      b. Indebtedness 24b

25 Net Massachusetts adjustments
      a. Stock 25a

      b. Indebtedness 25b

26 Net federal adjustments
      a. Stock 26a

      b. Indebtedness 26b

27 Massachusetts basis at end of tax year
      a. Stock (add lines 24a and 25a). 27a

      b. Indebtedness (add lines 24b and 25b) 27b

PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

Declaration election code: ◯ Withholding ◯ Composite ◯ Member self-file ◯ Exempt PTE ◯ Non-profit

28 Withholding amount. 28

29 Estimated payments 29

30 Credit for amounts withheld by lower-tier entity(ies)

      Payer Identification number ▶ . . . . ▶ 30

31 Credit for amounts of estimated payments made by lower-tier entity(ies)

      Payer Identification number ▶ . . . . ▶ 31