



## Massachusetts Department of Revenue

## Schedule E-3

## Estate, Trust, REMIC and Farm Income and (Loss)

2017

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

Fill in one only:

☐ Estate/trust ☐ REMIC ☐ Farm**Income or (Loss) from Estates and Trusts**

▼ Fill in oval if showing a loss

|    |                                                                                                                                                    |    |                       |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------------------|
| 1  | Passive deduction or (loss) allowed. (Enter as positive amount.)                                                                                   | 1  | <input type="text"/>  |
| 2  | Passive income (from U.S. Schedule K-1)                                                                                                            | 2  | <input type="text"/>  |
| 3  | Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)                                                                          | 3  | <input type="text"/>  |
| 4  | Other income (from U.S. Schedule K-1)                                                                                                              | 4  | <input type="text"/>  |
| 5  | Combine lines 2 and 4                                                                                                                              | 5  | <input type="text"/>  |
| 6  | Combine lines 1 and 3                                                                                                                              | 6  | <input type="radio"/> |
| 7  | Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)                                                         | 7  | <input type="radio"/> |
| 8  | Estate or non-grantor type income taxed from Form 2, if included on line 7                                                                         | 8  | <input type="text"/>  |
| 9  | Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)          | 9  | <input type="radio"/> |
| 10 | Interest (other than from Massachusetts banks) and dividends if included in line 9                                                                 | 10 | <input type="text"/>  |
| 11 | Adjustments to 5.1% income. Enclose statement.                                                                                                     | 11 | <input type="text"/>  |
| 12 | Subtotal. Combine lines 10 and 11                                                                                                                  | 12 | <input type="text"/>  |
| 13 | Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.) | 13 | <input type="radio"/> |

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

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

**Farm Income**

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