



Massachusetts Department of Revenue
Schedules E and F
Rental Income or Loss and Credit for Taxes Paid

2017

Name of estate or trust

Estate or trust employer identification number

Schedule E. Rental, Royalty and REMIC Income or Loss

▼ Fill in oval if showing a loss

- 1a** Rental and royalty income or loss (from U.S. Schedule E, Part I, line 26 and Part V, line 40) **1a**
- 1b** Real Estate Mortgage Investment Conduit (REMIC) income or loss (from U.S. Schedule E, Part IV, line 39) **1b**
- 1** Add lines 1a and 1b **1**
- 2** Massachusetts differences **2**

Explain

- 3** Abandoned Building Renovation Deduction **3**
- 4** Total rental, royalty and REMIC income (or loss) for Massachusetts. Combine lines 1, 2 and 3. Enter here and on Form 2, line 4 **4**

Schedule F. Credit for Income Taxes Due to Other Jurisdictions

If you have income other than from Form 2, line 13 that is taxed by other jurisdictions, see Schedule F instructions.

- 1** Total Part B 5.1% income taxed by other jurisdictions **1**
- 2** Total gross Part B 5.1% income (from Form 2, line 7) **2**
- 3** Percentage of total taxed by other jurisdictions. Divide line 1 by line 2 **3**
- 4** Massachusetts tax on Part B 5.1% income (Form 2, line 13 from tax table). If line 13 is more than \$24,000, multiply by .051 **4**
- 5** Percentage of Massachusetts tax. Multiply line 3 by line 4. **5**
- 6** Income tax paid on such income to other jurisdictions. See instructions **6**
- 7** Allowable credit. Enter the smaller of lines 5 or 6 here and in line 42 on Form 2 **7**