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**

<table>
<thead>
<tr>
<th>Name of entity</th>
<th>Social Security number</th>
</tr>
</thead>
</table>

| Federal Identification number |

Fill in one only:

- [ ] S corporations
- [ ] Partnership

### Income or (Loss) from Partnerships and S Corporations

1. Passive loss allowed. (Enter as positive amount.)

2. Passive income (from US Schedule K-1)

3. Non-passive loss (from US Schedule K-1). (Enter as positive amount.)

4. Section 179 expense deduction (from US Form 4562). (Enter as positive amount.)

5. Non-passive income (from US Schedule K-1)

6. Combine lines 2 and 5

7. Combine lines 1, 3 and 4

8. Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)

9. Interest (other than from Massachusetts banks) and dividends if included in line 8

10. Interest from Massachusetts banks if included in line 8

11. Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.)

12. Fill in if 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 US Form 8582) or unreimbursed partnership expenses

13. Fill in if any amount of this investment not at risk

**Fill in oval if showing a loss**