

CAUTION:

This tax return must
be filed electronically.

Paper versions of this return
will not be accepted.

If you have questions about filing electronically,
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



Schedule SK-1 Shareholder's Massachusetts Information. Complete one Schedule SK-1 for each shareholder.

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, Resident trust or estate, Nonresident trust or estate, Bank, Ch 62 Exempt Organization, Ch 63 Exempt Organization

Fill in if the shareholder is a nonresident of Massachusetts (see instructions)
Fill in if: Final, Amended, S corporation participated in one or more installment sales transactions. If filled in, indicate whether information has been communicated to the shareholder to calculate an addition to Massachusetts tax under MGL ch 62C, § 32A based on the following Internal Revenue Code (IRC) provisions (check all that apply): IRC § 453A, IRC § 453(I)(2)(B), There was a sale, transfer or liquidation of any part of this shareholder interest during the tax year

SHAREHOLDER'S DISTRIBUTIVE SHARE

If a loss, mark an X in box at left

Table with 15 rows for Shareholder's Distributive Share. Columns include line number, description, and a grid for numerical entry. Row 1: Massachusetts ordinary income or loss. Row 2: Separately stated deductions. Row 3: Add lines 1 and 2. Row 4a: Taxes due to another jurisdiction. Row 4b: Total other credits. Row 5: Adjusted Massachusetts net income or loss from rental real estate activity. Row 6: Adjusted Massachusetts net income or loss from other rental real estate activity. Row 7: Interest from U.S. obligations. Row 8: Interest (5.0%) from Massachusetts banks. Row 9: Other interest and dividend income. Row 10: Non-Massachusetts state and municipal bond interest. Row 11: Royalty income. Row 12: Other income. Row 13: Short-term capital gains. Row 14: Short-term capital losses. Row 15: Gain on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less.



TAXPAYER IDENTIFICATION NUMBER

Grid for Taxpayer Identification Number

SHAREHOLDER'S DISTRIBUTIVE SHARE (cont'd)

Table with 3 columns: Line number, Description, and Input grid. Rows 16-22 include items like 'Loss on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less'.

SHAREHOLDER'S BASIS INFORMATION

Table with 3 columns: Line number, Description, and Input grid. Rows 23-27 include items like 'Enter date of federal basis', 'Number of shares owned', and 'Massachusetts basis at beginning of tax year'.

Watermark text: 'E-File Only. Paper returns will not be accepted. See TIRs 16-9 and 21-9 for more information.'



TAXPAYER IDENTIFICATION NUMBER

Grid for Taxpayer Identification Number

PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

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

28 Withholding amount 28 [Grid]

29 Estimated payments 29 [Grid]

30 Credit for amounts withheld by lower-tier entity(ies)
Payer Identification number [Grid] 30 [Grid]

31 Credit for amounts of estimated payments made by lower-tier entity(ies)
Payer Identification number [Grid] 31 [Grid]

SHAREHOLDER'S SHARE OF CHAPTER 63D REFUNDABLE CREDIT

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident shareholders having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If the shareholder is a trust, fill in if the trust is a pass-through entity

32 Total qualified income subject to 5.0% entity-level tax
a. Total of ordinary income or loss, interest, and dividend income 32a [Grid]
b. Net gain or loss from the sale of capital assets 32b [Grid]
c. Total income subject to 5% entity-level tax 32c [Grid]
d. 100% of entity-level tax reported and paid by pass-through entity 32d [Grid]
e. Shareholder's refundable credit 32e [Grid]

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NAME OF SHAREHOLDER

TAXPAYER IDENTIFICATION NUMBER

Empty grid for Name of Shareholder

Empty grid for Taxpayer Identification Number

CREDIT SECTION

- Lead Paint credit
- Economic Opportunity Area
- Economic Development Incentive Program . . . Certificate number
- Brownfields credit (see instructions) Certificate number
- Low-Income Housing credit Certificate number
- Historic Rehabilitation credit Certificate number
- Film Incentive credit (see instructions). Certificate number
- Medical Device credit Certificate number
- Ch 63D Refundable credit
- Employer Wellness Program credit Certificate number
- Certified Housing Development credit Certificate number
- Life Sciences credit
- Veterans Hire credit Certificate number
- Low-Income Housing Donation credit Certificate number
- Refundable Film credit (see instructions)
- Refundable Dairy credit Certificate number
- Refundable Conservation credit Certificate number
- Refundable Community Investment credit Certificate number
- Angel Investor credit
- Apprentice credit Certificate number
- Vacant Storefront credit Certificate number
- Cranberry Bog credit Certificate number
- TOTAL OTHER CREDITS.** Enter this amount on line 4b

Grid for credit amounts

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