

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.

2025

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

- A. Type of shareholder (fill in one only): Individual resident, Individual nonresident, Resident trust or estate, Nonresident trust or estate, Bank, Ch 62 Exempt Organization, Ch 63 Exempt Organization

A1. Fill in if the shareholder is a nonresident of Massachusetts (see instructions).

A2. If shareholder is a Disregarded Entity (DE)(see instructions), enter DE shareholder's name: TIN: Enter entity type of DE shareholder:

B. Fill in if Final Amended

C. Fill in if there was a sale, transfer or liquidation of any part of this shareholder interest during the tax year.

D. Fill in if the 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 (fill in all that apply): IRC § 453A, IRC § 453(1)(2)(B)

SHAREHOLDER'S DISTRIBUTIVE SHARE

▼ If a loss, mark an X in box at left

Table with 15 rows for Shareholder's Distributive Share, including categories like Massachusetts ordinary income, separately stated deductions, taxes due to another jurisdiction, and gain on sale of property.

Paper returns will not be accepted. See TIPS 16-9 and 21-9 for more information.



TAXPAYER IDENTIFICATION NUMBER

Empty boxes for Taxpayer Identification Number

SHAREHOLDER'S DISTRIBUTIVE SHARE (cont'd)

Table with 4 columns: Line number, Description, Line number, and Input boxes. 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 4 columns: Line number, Description, Line number, and Input boxes. Rows 23-27 include items like 'Enter date of federal basis (12-31-1985 or later)', '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 5.0% 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]

Paper returns will not be accepted. See TIRs 16-9 and 21-9 for more information.



NAME OF SHAREHOLDER

TAXPAYER IDENTIFICATION NUMBER

Empty grid for Name of Shareholder

Empty grid for Taxpayer Identification Number

CREDIT SECTION (continued)

Training Tax credit Certificate number	<input type="text"/>	<input type="text"/>
Live Theater credit Certificate number	<input type="text"/>	<input type="text"/>
Climatech Tax Incentive credit		<input type="text"/>
Massachusetts Homeownership credit Certificate number	<input type="text"/>	<input type="text"/>
Commercial Conversion credit Certificate number	<input type="text"/>	<input type="text"/>
TOTAL OTHER CREDITS. Enter this amount on line 4b.		<input type="text"/>

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