

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

2019 Schedule S

XXXXXXXXXXXXXX

S Corporation Distributive Income

AREA RESERVED
FOR 2-D BARCODE

CORPORATIONNAMEXXXXXXXXXXXXXXXXXXXX FEDERALIDNO

Classification Information

1. Gross receipts	1	XXXXXXXXXXXXXX
2. Net gain	2	XXXXXXXXXXXXXX
3. Gross income from rental real estate	3	XXXXXXXXXXXXXX
4. Gross income from other rental activity	4	XXXXXXXXXXXXXX
5. Interest income	5	XXXXXXXXXXXXXX
6. Dividend income	6	XXXXXXXXXXXXXX
7. Royalty income	7	XXXXXXXXXXXXXX
8. Net short-term capital gain	8	XXXXXXXXXXXXXX
9. Net long-term capital gain	9	XXXXXXXXXXXXXX
10. Net gain under Section 1231	10	XXXXXXXXXXXXXX
11. Other income	11	XXXXXXXXXXXXXX
12. Total income	12	XXXXXXXXXXXXXX
13. Receipts from inter-company transactions	13	XXXXXXXXXXXXXX
14. Total receipts excluding inter-company transactions	14	XXXXXXXXXXXXXX
15. Total aggregate receipts of related entities	15	XXXXXXXXXXXXXX
16. Total of lines 14 and 15	16	XXXXXXXXXXXXXX
17. Amount from line 12 or 16	17	XXXXXXXXXXXXXX

S Corporation Information

18. S-election effective date	18	XXXXXXXXXX
19. Accounting method <input checked="" type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other		
20. How many Schedules SK-1 are attached to this return? Attach one for each person who was a shareholder at any time during the tax year	20	XXXXXX
21. Fill in if any shareholders in this S corporation file as part of a nonresident composite income tax return	21	X
22. If Yes, enter Federal Identification number under which the composite return is filed	22	XXXXXXXXXX
23. Number of shareholders included in composite return	23	XXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

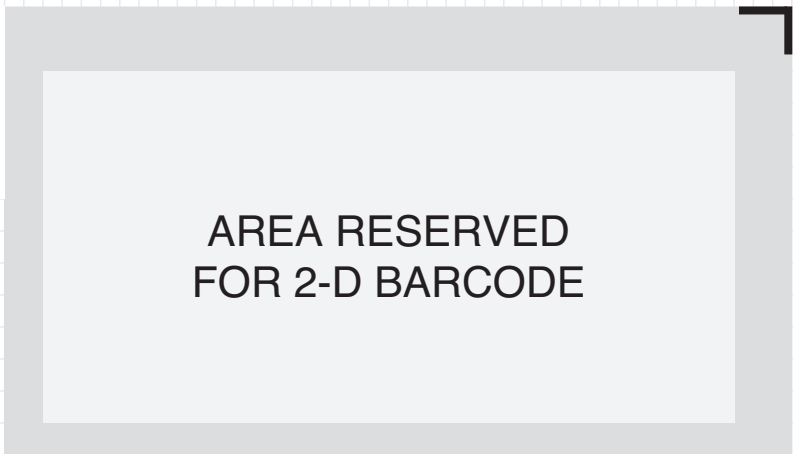
04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

2019 Schedule S, pg. 2

XXXXXXXXXXXXXX

S Corporation Distributive Income

FEDERALIDNUM



AREA RESERVED FOR 2-D BARCODE

S Corporation Income

24.	Ordinary business income or loss	24	-XXXXXXXXXXXXXX
25.	Other income	25	-XXXXXXXXXXXXXX
26.	Taxes deducted	26	XXXXXXXXXXXXXX
27.	Subtotal	27	-XXXXXXXXXXXXXX
28.	Other Massachusetts gains or losses	28	-XXXXXXXXXXXXXX
29.	Subtotal	29	-XXXXXXXXXXXXXX
30.	Other adjustments	30	-XXXXXXXXXXXXXX
31.	Massachusetts ordinary income or loss	31	-XXXXXXXXXXXXXX
32.	Real estate net income or loss	32	-XXXXXXXXXXXXXX
33.	Adjustments, if any, to line 32. Enter the line number and amount from U.S. Form 1120S to which the adjustment applies.		
a.	Line number XX Amount -XXXXXXXXXXXXXX		
b.	Line number XX Amount -XXXXXXXXXXXXXX		
	Total adjustments	33	-XXXXXXXXXXXXXX
34.	Adjusted Massachusetts net income or loss from rental real estate activities. Combine lines 32 and 33	34	-XXXXXXXXXXXXXX
35.	Other rental activity net income or loss	35	-XXXXXXXXXXXXXX
36.	Adjustments, if any, to line 35. Enter the line number and amount from U.S. Form 1120S to which the adjustment applies.		
a.	Line number XX Amount -XXXXXXXXXXXXXX		
b.	Line number XX Amount -XXXXXXXXXXXXXX		
	Total adjustments	36	-XXXXXXXXXXXXXX
37.	Adjusted Massachusetts net income or loss from other rental activities. Combine lines 35 and 36	37	-XXXXXXXXXXXXXX
38.	U.S. portfolio income	38	XXXXXXXXXXXXXX
39.	Interest on U.S. obligations	39	XXXXXXXXXXXXXX
40.	5.05% interest income	40	XXXXXXXXXXXXXX
41.	Other interest and dividend income	41	XXXXXXXXXXXXXX
42.	Foreign state and municipal bond interest	42	XXXXXXXXXXXXXX
43.	Royalty income	43	XXXXXXXXXXXXXX
44.	Other income	44	XXXXXXXXXXXXXX
45.	Total short-term capital gains	45	XXXXXXXXXXXXXX
46.	Total short-term capital losses	46	-XXXXXXXXXXXXXX
47.	Gain on property	47	XXXXXXXXXXXXXX
48.	Loss on property	48	-XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

04
05
06
07
08
09
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63

2019 Schedule S, pg. 3

XXXXXXXXXXXXXX

AREA RESERVED
FOR 2-D BARCODE

CORPORATIONNAMEXXXXXXXXXXXXXXXXXXXX FEDERALIDNO

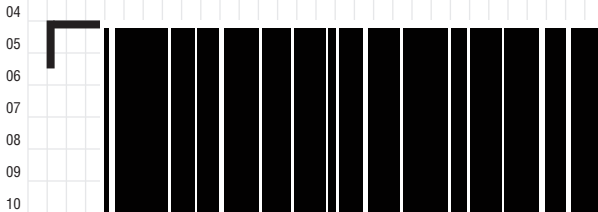
49.	Net long-term capital gain or loss	49	-XXXXXXXXXXXXXX
50.	Section 1231 net gain or loss	50	-XXXXXXXXXXXXXX
51.	Other long-term gains or losses	51	-XXXXXXXXXXXXXX
52.	Long-term gains on collectibles	52	XXXXXXXXXXXXXX
53.	Differences and adjustments	53	-XXXXXXXXXXXXXX

Resident and Nonresident Reconciliation

54.	Nonresident shareholder portion of the following Schedule S lines		
a.	Line 31	54a	-XXXXXXXXXXXXXX
b.	Line 34	54b	-XXXXXXXXXXXXXX
c.	Line 37	54c	-XXXXXXXXXXXXXX
d.	Line 40	54d	XXXXXXXXXXXXXX
e.	Line 41	54e	XXXXXXXXXXXXXX
f.	Line 42	54f	XXXXXXXXXXXXXX
g.	Line 43	54g	XXXXXXXXXXXXXX
h.	Line 44	54h	XXXXXXXXXXXXXX
i.	Line 45	54i	XXXXXXXXXXXXXX
j.	Line 46	54j	-XXXXXXXXXXXXXX
k.	Line 47	54k	XXXXXXXXXXXXXX
l.	Line 48	54l	-XXXXXXXXXXXXXX
m.	Line 49	54m	-XXXXXXXXXXXXXX
n.	Line 50	54n	-XXXXXXXXXXXXXX
o.	Line 51	54o	-XXXXXXXXXXXXXX
p.	Line 52	54p	XXXXXXXXXXXXXX
q.	Line 53	54q	-XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



AREA RESERVED FOR 2-D BARCODE

2019 Schedule S, pg. 4

XXXXXXXXXXXXXXXXXX

S Corporation Distributive Income

FEDERALIDNUM

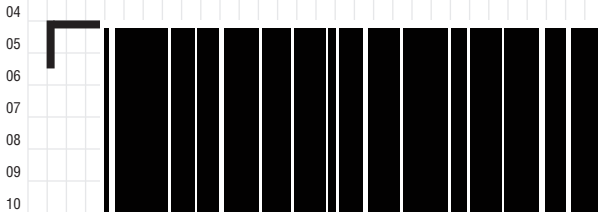
55. Nonresident taxable income

- a. Line 54a times apportionment percentage
- b. Line 54b times apportionment percentage
- c. Line 54c times apportionment percentage
- d. Line 54d times apportionment percentage
- e. Line 54e times apportionment percentage
- f. Line 54f times apportionment percentage
- g. Line 54g times apportionment percentage
- h. Line 54h times apportionment percentage
- i. Line 54i times apportionment percentage
- j. Line 54j times apportionment percentage
- k. Line 54k times apportionment percentage
- l. Line 54l times apportionment percentage
- m. Line 54m times apportionment percentage
- n. Line 54n times apportionment percentage
- o. Line 54o times apportionment percentage
- p. Line 54p times apportionment percentage
- q. Line 54q times apportionment percentage

- 55a -XXXXXXXXXXXXXXXXXX
- 55b -XXXXXXXXXXXXXXXXXX
- 55c -XXXXXXXXXXXXXXXXXX
- 55d XXXXXXXXXXXXXXXXXXXX
- 55e XXXXXXXXXXXXXXXXXXXX
- 55f XXXXXXXXXXXXXXXXXXXX
- 55g XXXXXXXXXXXXXXXXXXXX
- 55h XXXXXXXXXXXXXXXXXXXX
- 55i XXXXXXXXXXXXXXXXXXXX
- 55j -XXXXXXXXXXXXXXXXXX
- 55k XXXXXXXXXXXXXXXXXXXX
- 55l -XXXXXXXXXXXXXXXXXX
- 55m -XXXXXXXXXXXXXXXXXX
- 55n -XXXXXXXXXXXXXXXXXX
- 55o -XXXXXXXXXXXXXXXXXX
- 55p XXXXXXXXXXXXXXXXXXXX
- 55q -XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



2019 Schedule S, pg. 5

XXXXXXXXXXXXXX

S Corporation Distributive Income

FEDERALIDNUM

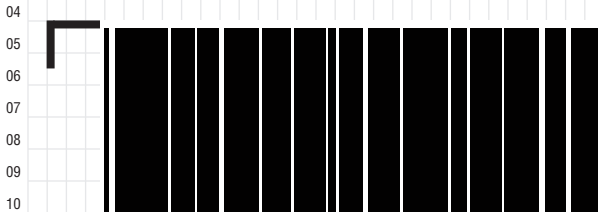
56. Resident shareholder value of Schedule S lines

- a. Line 31
- b. Line 34
- c. Line 37
- d. Line 40
- e. Line 41
- f. Line 42
- g. Line 43
- h. Line 44
- i. Line 45
- j. Line 46
- k. Line 47
- l. Line 48
- m. Line 49
- n. Line 50
- o. Line 51
- p. Line 52
- q. Line 53

- 56a -XXXXXXXXXXXXXX
- 56b -XXXXXXXXXXXXXX
- 56c -XXXXXXXXXXXXXX
- 56d XXXXXXXXXXXXXXX
- 56e XXXXXXXXXXXXXXX
- 56f XXXXXXXXXXXXXXX
- 56g XXXXXXXXXXXXXXX
- 56h XXXXXXXXXXXXXXX
- 56i XXXXXXXXXXXXXXX
- 56j -XXXXXXXXXXXXXX
- 56k XXXXXXXXXXXXXXX
- 56l -XXXXXXXXXXXXXX
- 56m -XXXXXXXXXXXXXX
- 56n -XXXXXXXXXXXXXX
- 56o -XXXXXXXXXXXXXX
- 56p XXXXXXXXXXXXXXX
- 56q -XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX



2019 Schedule S, pg. 6

XXXXXXXXXXXXXXXX

S Corporation Distributive Income

FEDERALIDNUM

AREA RESERVED
FOR 2-D BARCODE

57. Apportioned Massachusetts total

- a. Line 55a plus line 56a
- b. Line 55b plus line 56b
- c. Line 55c plus line 56c
- d. Line 55d plus line 56d
- e. Line 55e plus line 56e
- f. Line 55f plus line 56f
- g. Line 55g plus line 56g
- h. Line 55h plus line 56h
- i. Line 55i plus line 56i
- j. Line 55j plus line 56j
- k. Line 55k plus line 56k
- l. Line 55l plus line 56l
- m. Line 55m plus line 56m
- n. Line 55n plus line 56n
- o. Line 55o plus line 56o
- p. Line 55p plus line 56p
- q. Line 55q plus line 56q

57a -XXXXXXXXXXXXXXXX
 57b -XXXXXXXXXXXXXXXX
 57c -XXXXXXXXXXXXXXXX
 57d XXXXXXXXXXXXXXXX
 57e XXXXXXXXXXXXXXXX
 57f XXXXXXXXXXXXXXXX
 57g XXXXXXXXXXXXXXXX
 57h XXXXXXXXXXXXXXXX
 57i XXXXXXXXXXXXXXXX
 57j -XXXXXXXXXXXXXXXX
 57k XXXXXXXXXXXXXXXX
 57l -XXXXXXXXXXXXXXXX
 57m -XXXXXXXXXXXXXXXX
 57n -XXXXXXXXXXXXXXXX
 57o -XXXXXXXXXXXXXXXX
 57p XXXXXXXXXXXXXXXX
 57q -XXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

