

U.S. Portfolio Income

23	U.S. portfolio income, not including capital gains (from U.S. Form 1120S, Schedule K, lines 4a, 4b, 4c and 4f)	23	<input type="text"/>
24	Interest on U.S. obligations included in line 23.	24	<input type="text"/>
25	5.95% interest from savings deposits in Massachusetts banks included in line 23. Attach statement listing sources and amounts.	25	<input type="text"/>
26	Other interest and dividend income included in line 23. Attach statement listing sources and amounts	26	<input type="text"/>
27	Non-Massachusetts state and municipal bond interest	27	<input type="text"/>
28	Royalty income included in line 23.	28	<input type="text"/>
29	Other income included in line 23	29	<input type="text"/>

Massachusetts Capital Gains and (Losses)

30	Total short-term capital gains included in U.S. Form 1120S, Schedule D, line 4	30	<input type="text"/>
31	Total short-term capital (losses) included in U.S. Form 1120S, Schedule D, line 4	31	<input type="text"/>
32	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	32	<input type="text"/>
33	(Loss) on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	33	<input type="text"/>
34	Net long-term capital gain or (loss) from U.S. Form 1120S, Schedule D, line 10	34	<input type="text"/>
35	Net gain or (loss) under Section 1231 (from U.S. Form 1120S, Schedule K, line 5)	35	<input type="text"/>
36	Other long-term gains or (losses). See instructions	36	<input type="text"/>
37	Long-term gains on collectibles included in line 34	37	<input type="text"/>
38	Differences and adjustments. Attach statement	38	<input type="text"/>

Part 4. Resident and Nonresident Reconciliation

Complete Part 4 only if: (a) there is one or more nonresident shareholders **and** (b) income was derived from business activities in another state **and** (c) such activities provide such state the jurisdiction to levy an income tax or a franchise tax. **Note:** Schedule F should be completed before filing out Part IV.

	39 Total nonresidents' shares	40 Nonresident taxable income. <i>Multiply line 39 by the apportionment percentage in Form 355S-A or 355S-B, Schedule F, line 5</i>	41 Total residents' shares	42 Apportioned Massachusetts total. <i>Add lines 40 and 41</i>
a	Line 20			
b	Line 21			
c	Line 22			
d	Line 25			
e	Line 26			
f	Line 27			
g	Line 28			
h	Line 29			
i	Line 30			
j	Line 31			
K	Line 32			
l	Line 33			
m	Line 34			
n	Line 35			
o	Line 36			
p	Line 37			
q	Line 38			