CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule S S Corporation Distributive Income 2012

CLASSIFICATION INFORMATION

1	Gross receipts or sales (from U.S. Form 1120S, line 1e)	1
2	Net gain. Not less than "0" (from U.S. Form 1120S, line 4)	2
3	Gross income from rental real estate activity (from U.S. Form 8825, line 17)	3
4	Gross income from other rental activity (from U.S. Form 1120S, Schedule K, line 3a)	4
5	Interest income (from U.S. Form 1120S, Schedule K, line 4)	5
6	Dividend income (from U.S. Form 1120S, Schedule K, line 5a)	6
7	Royalty income (from U.S. Form 1120S, Schedule K, line 6)	7
8	Net short-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 7)	8
9	Net long-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 8a)	9
10	Net gain under the provisions of Section 1231. Not less than "0" (from U.S. Form 1120S, Sched. K, line 9)	10
11	Other income. Not less than "0". See instructions	11
12	Add lines 1 through 11	12

S corporations sharing common ownership and engaged in a unitary business with one or more entities, complete lines 13 through 16.
All other corporations, skip to line 17.

13	Receipts from inter-company transactions included in lines 1 through 11. See instructions	13
14	Total receipts excluding receipts from intercompany transactions. Subtract line 13 from line 12	14
15	Total aggregated receipts of all other related entities. See instructions	15
16	Add lines 14 and 15	16
17	Enter amount from line 12 or 16, whichever is applicable	17

S CORPORATION INCOME

▼ If a loss, mark an X in box at left

18	Ordinary income or loss (from U.S. Form 1120S, line 21)	18	☐
19	Other income (from U.S. Form 1120S, Schedule K, line 10)	19	☐
20	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	20	
21	Subtotal. Add lines 18 through 20	21	☐
22	Other Massachusetts gains or losses. See instructions	22	☐
23	Subtotal. Subtract line 22 from line 21	23	☐
24	Other adjustments, if any	24	☐
25	Massachusetts ordinary income or loss. Add lines 23 and 24	25	☐

26	Net income or loss from rental real estate activity (from U.S. Form 1120S, Schedule K, line 2)	26
27	Net income or loss from other rental activity (from U.S. Form 1120S, Schedule K, line 3c)	27
28	U.S. portfolio income, excluding capital gains (from U.S. Form 1120S, Schedule K, lines 4, 5a and 6)	28
29	Interest on U.S. obligations included in line 28	29
30	5.25% interest included in line 28. Enclose statement listing sources and amounts	30
31	Other interest and dividend income included in line 28. Enclose statement listing sources and amounts	31
32	Foreign state and municipal bond interest	32
33	Royalty income included in line 28	33
34	Other income included in line 28	34
35	Total short-term capital gains included in U.S. Form 1120S, Schedule D, line 4	35
36	Total short-term capital losses included in U.S. Form 1120S, Schedule D, line 4	36
37	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)	37
38	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)	38
39	Net long-term capital gain or loss (from U.S. Form 1120S, Schedule D, line 13)	39
40	Net gain or loss under the provisions of Section 1231 (from U.S. Form 1120S, Sched. K, line 9)	40
41	Other long-term gains or losses. See instructions	41
42	Long-term gains on collectibles included in line 39	42
43	Differences and adjustments	43

RESIDENT AND NONRESIDENT RECONCILIATION

S corporations owned by a nonresident shareholder(s) and with income derived from business activities in another state, and which activities provide that state the power to levy an income tax or a franchise tax, complete Schedule F, Income Apportionment, and then lines 44–47.

44	Nonresident shareholder value. Enter the nonresident shareholder portion of the amounts from the following Schedule S lines.	
	a. Line 25	44a
	b. Line 26	44b
	c. Line 27	44c
	d. Line 30	44d
	e. Line 31	44e
	f. Line 32	44f
	g. Line 33	44g
	h. Line 34	44h

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RESIDENT AND NONRESIDENT RECONCILATION (cont'd.)

44

i. Line 35 . . . . . 44i

j. Line 36 . . . . . 44j

k. Line 37 . . . . . 44k

l. Line 38 . . . . . 44l

m. Line 39 . . . . . 44m

n. Line 40 . . . . . 44n

o. Line 41 . . . . . 44o

p. Line 42 . . . . . 44p

q. Line 43 . . . . . 44q

45 Nonresident taxable income. Multiply the amounts from lines 44a through 44q by the apportionment percentage in Form 355S, Schedule F, line 5.

a. Line 44a times apportionment percentage 45a

b. Line 44b times apportionment percentage 45b

c. Line 44c times apportionment percentage 45c

d. Line 44d times apportionment percentage 45d

e. Line 44e times apportionment percentage 45e

f. Line 44f times apportionment percentage 45f

g. Line 44g times apportionment percentage 45g

h. Line 44h times apportionment percentage 45h

i. Line 44i times apportionment percentage 45i

j. Line 44j times apportionment percentage 45j

k. Line 44k times apportionment percentage 45k

l. Line 44l times apportionment percentage 45l

m. Line 44m times apportionment percentage 45m

n. Line 44n times apportionment percentage 45n

o. Line 44o times apportionment percentage 45o

p. Line 44p times apportionment percentage 45p

q. Line 44q times apportionment percentage 45q

46 Resident shareholder value. Enter the resident shareholder portion of the amounts from the following Schedule S lines.

a. Line 25 . . . . . 46a

b. Line 26 . . . . . 46b

c. Line 27 . . . . . 46c

d. Line 30 . . . . . 46d

e. Line 31 . . . . . 46e

f. Line 32 . . . . . 46f

g. Line 33 . . . . . 46g

h. Line 34 . . . . . 46h

i. Line 35 . . . . . 46i

j. Line 36 . . . . . 46j

k. Line 37 . . . . . 46k

l. Line 38 . . . . . 46l

m. Line 39 . . . . . 46m

n. Line 40 . . . . . 46n

o. Line 41 . . . . . 46o

p. Line 42 . . . . . 46p

q. Line 43 . . . . . 46q

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47 Apportioned Massachusetts total. Add the amounts from lines 45a through 45q to the corresponding amounts from lines 46a through 46q.

a. Line 45a plus line 46a 47a

b. Line 45b plus line 46b 47b

c. Line 45c plus line 46c 47c

d. Line 45d plus line 46d 47d

e. Line 45e plus line 46e 47e

f. Line 45f plus line 46f 47f

g. Line 45g plus line 46g 47g

h. Line 45h plus line 46h 47h

i. Line 45d plus line 46i 47i

j. Line 45j plus line 46j 47j

k. Line 45k plus line 46k 47k

l. Line 45l plus line 46l 47l

m. Line 45m plus line 46m 47m

n. Line 45n plus line 46n 47n

o. Line 45o plus line 46o 47o

p. Line 45p plus line 46p 47p

q. Line 45q plus line 46q 47q

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SHAREHOLDER INFORMATION

List all resident, nonresident and other shareholders. Fill in if attaching additional page(s) to include additional taxpayers.

SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER	RESIDENT	NON-RESIDENT	OTHER	NAME OF SHAREHOLDER (last, first)