



Schedules E and F Rental Income or Loss and Credit for Taxes Paid

Name of estate or trust

Estate or trust employer identification number

Schedule E. Rental, Royalty and REMIC Income or Loss

1a Rental and royalty income or loss (from U.S. Schedule E, Part I, line 26 and Part V, line 40)	1a	<input type="text"/>
1b Real Estate Mortgage Investment Conduit (REMIC) income or loss (from U.S. Schedule E, Part IV, line 39).	1b	<input type="text"/>
1 Add lines 1a and 1b.	▶ 1	<input type="text"/>
2 Massachusetts differences. Explain: _____		
	▶ 2	<input type="text"/>
3 Abandoned Building Renovation Deduction	▶ 3	<input type="text"/>
4 Total rental, royalty and REMIC income (or loss) for Massachusetts. Combine lines 1, 2 and 3. Enter here and on Form 2, line 4.	4	<input type="text"/>

Schedule F. Credit for Income Taxes Due to Other Jurisdictions

If you have income other than from Form 2, line 13 that is taxed by other jurisdictions, see Schedule F instructions.

1 Total Part B 5.3% income taxed by other jurisdictions	▶ 1	<input type="text"/>
2 Total gross Part B 5.3% income (from Form 2, line 7)	2	<input type="text"/>
3 Percentage of total taxed by other jurisdictions. Divide line 1 by line 2	3	<input type="text"/>
4 Massachusetts tax on Part B 5.3% income (Form 2, line 13 from tax table). If line 13 is more than \$24,000, multiply by .053	4	<input type="text"/>
5 Percentage of Massachusetts tax. Multiply line 3 by line 4	5	<input type="text"/>
6 Income tax paid on such income to other jurisdictions. See instructions.	6	<input type="text"/>
7 Allowable credit. Enter the smaller of lines 5 or 6 here and in line 42 on Form 2.	7	<input type="text"/>