



# 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

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

<b>1</b> Total Part B 5.25% income taxed by other jurisdictions . . . . .	<b>▶ 1</b>	<input type="text"/>
<b>2</b> Total gross Part B 5.25% income (from Form 2, line 7) . . . . .	<b>2</b>	<input type="text"/>
<b>3</b> Percentage of total taxed by other jurisdictions. Divide line 1 by line 2 . . . . .	<b>3</b>	<input type="text"/>
<b>4</b> Massachusetts tax on Part B 5.25% income (Form 2, line 13 from tax table). If line 13 is more than \$24,000, multiply by .0525 . . . . .	<b>4</b>	<input type="text"/>
<b>5</b> Percentage of Massachusetts tax. Multiply line 3 by line 4 . . . . .	<b>5</b>	<input type="text"/>
<b>6</b> Income tax paid on such income to other jurisdictions. See instructions. . . . .	<b>6</b>	<input type="text"/>
<b>7</b> Allowable credit. Enter the <b>smaller</b> of lines 5 or 6 here and in line 42 on Form 2. . . . .	<b>7</b>	<input type="text"/>