



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule S S Corporation Distributive Income

2013

CLASSIFICATION INFORMATION

Table with 12 rows (lines 1-12) for classification information. Each row includes a description, a line number, and a grid for data entry.

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.

Table with 5 rows (lines 13-17) for inter-company transactions and aggregated receipts. Each row includes a description, a line number, and a grid for data entry.

S CORPORATION INCOME

▼ If a loss, mark an X in box at left

Table with 8 rows (lines 18-25) for S Corporation Income. Each row includes a description, a line number, and a grid for data entry. Lines 18, 19, 21, 22, 23, 24, and 25 have an 'X' in the left box.



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Grid for Federal Identification Number

26	Net income or loss from rental real estate activity (from U.S. Form 1120S, Schedule K, line 2)	26	<input checked="" type="checkbox"/>						
27	Net income or loss from other rental activity (from U.S. Form 1120S, Schedule K, line 3c)	27	<input checked="" type="checkbox"/>						
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	<input checked="" type="checkbox"/>						
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	<input checked="" type="checkbox"/>						
39	Net long-term capital gain or loss (from U.S. Form 1120S, Schedule D, line 13)	39	<input checked="" type="checkbox"/>						
40	Net gain or loss under the provisions of Section 1231 (from U.S. Form 1120S, Sched. K, line 9)	40	<input checked="" type="checkbox"/>						
41	Other long-term gains or losses. See instructions	41	<input checked="" type="checkbox"/>						
42	Long-term gains on collectibles included in line 39	42							
43	Differences and adjustments	43	<input checked="" type="checkbox"/>						

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	<input checked="" type="checkbox"/>						
	b. Line 26	44b	<input checked="" type="checkbox"/>						
	c. Line 27	44c	<input checked="" type="checkbox"/>						
	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 RECONCILIATION (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



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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	<input checked="" type="checkbox"/>							
b. Line 45b plus line 46b	47b	<input checked="" type="checkbox"/>							
c. Line 45c plus line 46c	47c	<input checked="" type="checkbox"/>							
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 45i plus line 46i	47i								
j. Line 45j plus line 46j	47j	<input checked="" type="checkbox"/>							
k. Line 45k plus line 46k	47k								
l. Line 45l plus line 46l	47l	<input checked="" type="checkbox"/>							
m. Line 45m plus line 46m	47m	<input checked="" type="checkbox"/>							
n. Line 45n plus line 46n	47n	<input checked="" type="checkbox"/>							
o. Line 45o plus line 46o	47o	<input checked="" type="checkbox"/>							
p. Line 45p plus line 46p	47p								
q. Line 45q plus line 46q	47q	<input checked="" type="checkbox"/>							

