



# Schedule E-3 Estate, Trust, REMIC and Farm Income and (Loss)

2014  
**Massachusetts  
Department of  
Revenue**

**Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.**

Name	Social Security number
Name of entity	Federal Identification number

Check one only:  Estate/Trust  REMIC  Farm

## Income or (Loss) from Estates and Trusts

1 Passive deduction or loss allowed. (Enter as positive amount.) . . . . .	1	
2 Passive income (from U.S. Schedule K-1) . . . . .	2	
3 Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.) . . . . .	3	
4 Other income (from U.S. Schedule K-1). . . . .	4	
5 Combine lines 2 and 4 . . . . .	5	
6 Combine lines 1 and 3 . . . . .	6	(            )
7 Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.) . . . . .	7	
8 Estate or non-grantor type income taxed from Form 2, if included on line 7 . . . . .	8	
9 Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.) . . . . .	9	
10 Interest (other than from Massachusetts banks) and dividends if included in line 9 . . . . .	10	
11 Adjustments to 5.2% income. Enclose statement . . . . .	11	
12 Subtotal. Combine lines 10 and 11 . . . . .	12	
13 Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.) . . . . .	13	

## Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14 Excess inclusion (from U.S. Schedule Q, line 2c) . . . . .	14	
15 Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.) . . . . .	15	
16 Income (from U.S. Schedule Q, line 3b) . . . . .	16	
17 Combine lines 15 and 16. (Enter loss as negative amount.) . . . . .	17	

## Farm Income

18 Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.) . . . . .	18	
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