CAUTION: This tax return must be filed electronically.

Paper versions of this return will not be accepted.

If you have questions about filing electronically, contact us at 617-887-6367.

See <u>https://www.mass.gov/info-details/dor-e-filing-and-payment-</u> <u>requirements</u> for further information about our electronic filing and payment requirements.



FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Sch	edule SK-1 Shareholder's Massachusetts Information. Complete one Schedul	e SK-1 for ea	ich shareholder	2021
NAME (JF SHAREHOLDER	TAXPAYER IDEN	TIFICATION NUMBER	
ADDRE	SS CITY/TOWN/POST OFFICE STATE	ZIP+4		
NAME (IF S CORPORATION	FEDERAL IDENT	FICATION NUMBER (F	ID)
ADDRE	SS CITY/TOWN/POST OFFICE STATE	ZIP+4		
Gill in munic	of shareholder: Individual resident Individual nonresident Resident Trust or estate Nonreside Ch 62 Exempt Organization Ch 63 Exempt Organization if: Final Amended S corporation participated in one or more installment sales transactions. If filled in cated to the shareholder to calculate an addition to Massachusetts tax under MGL ch 62C, § 32A based on the follo k all that apply): IRC § 453A IRC § 453(I)(2)(B) There was a sale, transfer or liquidation of any part	wing Internal	ether informatior Revenue Code ((IRC) provisions
	SHAREHOLDER'S DISTRIBUTIVE SHARE	▼ If a	loss, mark an X in box	at left
1	Massachusetts ordinary income or loss (from Schedule S, line 31)	1		
2	Separately stated deductions	2		
3	Add lines 1 and 2	3 🔀		
4	Credits available			
	a. Taxes paid to another jurisdiction (full-year and part-year residents only)	4a		
	b. Lead Paint Credit	4b		
	c. Economic Opportunity Area Credit	4c		
	d. Economic Development Incentive Program Credit.	4d		
	e. Brownfields Credit	4e		
	f. Low-Income Housing Credit	4f		
	g. Historic Rehabilitation Credit	4g		
	h. Refundable Film Credit	4h		
	i. Film Incentive Credit			
	j. Medical Device Credit	4j		
	k. Refundable Dairy Credit	4k		
	I. Refundable Life Science Credit	41		
	I. Refundable Life Science Credit m. Life Sciences Credit	4m		
	n. Refundable Economic Development Incentive Credit.			
	o. Conservation Land Credit.	40		
	p. Employer Wellness Program Credit	4р		
	q. Refundable Community Investment Credit	4q		
	r. Certified Housing Development Credit	4r		

Mail to: Massachusetts Department of Revenue, PO Box 7025, Boston, MA 02204.



1

	SHAREHOLDER'S DISTRIBUTIVE SHARE (cont'd)			
	s. Veteran's Hiring Credit	4s		
	t. Low-Income Housing Donation Credit	4t		
	u. Angel Investor Credit	4u		
	v. Apprentice Credit	4v		
	w. Vacant Store Front Credit.	4w		
	x. Cranberry Bog Credit	4x		
	y. Total credits.	4y		
5	Adjusted Massachusetts net income or loss from rental real estate activity(ies) (from Schedule S, line 34) .			
6	Adjusted Massachusetts net income or loss from other rental real estate activity(ies) (from Schedule S, line	37)6		
7	Interest from U.S. obligations (from Schedule S, line 39)	7		
8	Interest (5.0%) from Massachusetts banks (from Schedule S, line 40)	8		
9	Other interest and dividend income (from Schedule S, line 41)	9		
10	Non-Massachusetts state and municipal bond interest (from Schedule S, line 42).	10	<u>x0</u>	
11	Royalty income (from Schedule S, line 43) Other income (from Schedule S, line 44)	11	- (n)	
12	Other income (from Schedule S, line 44)			
13	Short-term capital gains (from Schedule S, line 45)			
14	Short-term capital losses (from Schedule S, line 46)	, ₁₄ 🛛 🗋		
15	Gain on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 47).	15		
16	Loss on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 48)	16		
17	Net Long-term capital gain or loss (from Schedule S, line 49).	17 🛛 🗌		
8	Net gain or loss under Schedule 1231 (from Schedule S, line 50).	18 🛛 🗌		
19	Other long-term gains and losses (from Schedule S, line 51)	19 🛛 🗌		
20	Long-term gains on collectibles (from Schedule S, line 52)			
21	Differences and adjustments (from Schedule S, line 53)	21 🛛 🛓		
22	Property distributions made to shareholder (from U.S. Form 1120S, Schedule K-1, line 16d)	22 🛛 🗌		



2021 SCHEDULE SK-1, PAGE 3

SHAREHOLDER'S BASIS INFORMATION

23	a. Enter date of federal basis (12-31-1985 or later)	23a				
	b. Number of shares owned	23b				
	c. Shareholder's percentage of stock ownership	23				
	d. Dollar value of basis as of the date in line 23a	23d				
24	Massachusetts basis at beginning of tax year a. Stock					
	b. Indebtedness					
25	Net Massachusetts adjustments					
	a. Stock					
	b. Indebtedness					
26	Net federal adjustments a. Stock					
	b. Indebtedness			÷.	<u>()</u>	Ť.
				2		
27	Massachusetts basis at end of tax year a. Stock (add lines 24a and 25a)		<u> (</u>	Ĭ		
	b. Indebtedness (add lines 24b and 25b)	M I	2			
	PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION	0.				
	Declaration election code: — Withholding — Composite Member self-file — Exempt PTE — Non-pro	ofit				
28		. 28				
29	Estimated payments	. 29				
30	Credit for amounts withheld by lower-tier entity(ies)					
	Payer Identification number	▶30				
31	Credit for amounts of estimated payments made by lower-tier entity(ies)					
	Payer Identification number	•31				
Repo	REHOLDER'S SHARE OF CHAPTER 63D REFUNDABLE CREDIT rting of aggregate entity information: The electing pass-through entity should report its total qualified income as an ent or nonresident shareholders having qualified taxable income subject to the MGL ch 63D entity-level tax. See instru		nount	derive	d froi	m all
lf the	shareholder is a trust, fill in if the trust is a pass-through entity					
32	Total qualified income subject to 5.0% entity-level tax					
	a. Total of ordinary income or loss, interest, and dividend income	32a				
	b. Net gain or loss from the sale of capital assets	32b				
	c. Total income subject to 5% entity-level tax	32c				
	d. 100% of entity-level tax reported and paid by pass-through entity	32d				