Massachusetts Department of Revenue

Schedule E-3

Estate, Trust, REMIC and Farm Income and (Loss) 2022

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

Fill in one only:
◯ Estate/trust ◯ REMIC ◯ Farm

Income or (loss) from Estates and Trusts

▼ Fill in oval if showing a loss

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 5.0% 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). Not less than 0	**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**