

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



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**Schedule S** S Corporation Distributive Income**2022****CLASSIFICATION INFORMATION**

<b>1</b>	Gross receipts or sales (from U.S. Form 1120S, line 1c) . . . . .	<b>1</b>							
<b>2</b>	Net gain. Not less than "0" (from U.S. Form 1120S, line 4) . . . . .	<b>2</b>							
<b>3</b>	Gross income from rental real estate activity (from U.S. Form 8825, line 18a) . . . . .	<b>3</b>							
<b>4</b>	Gross income from other rental activity (from U.S. Form 1120S, Schedule K, line 3a) . . . . .	<b>4</b>							
<b>5</b>	Interest income (from U.S. Form 1120S, Schedule K, line 4) . . . . .	<b>5</b>							
<b>6</b>	Dividend income (from U.S. Form 1120S, Schedule K, line 5a) . . . . .	<b>6</b>							
<b>7</b>	Royalty income (from U.S. Form 1120S, Schedule K, line 6) . . . . .	<b>7</b>							
<b>8</b>	Net short-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 7) . . . . .	<b>8</b>							
<b>9</b>	Net long-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 8a) . . . . .	<b>9</b>							
<b>10</b>	Net gain under the provisions of Section 1231. Not less than "0" (from U.S. Form 1120S, Sched. K, line 9) . . . . .	<b>10</b>							
<b>11</b>	Other income. Not less than "0". See instructions . . . . .	<b>11</b>							
<b>12</b>	Add lines 1 through 11 . . . . .	<b>12</b>							
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.									
<b>13</b>	Receipts from inter-company transactions included in lines 1 through 11. See instructions . . . . .	<b>13</b>							
<b>14</b>	Total receipts excluding receipts from intercompany transactions. Subtract line 13 from line 12 . . . . .	<b>14</b>							
<b>15</b>	Total aggregated receipts of all other related entities. See instructions . . . . .	<b>15</b>							
<b>16</b>	Add lines 14 and 15 . . . . .	<b>16</b>							
<b>17</b>	Enter amount from line 12 or 16, whichever is applicable . . . . .	<b>17</b>							

**S CORPORATION INFORMATION**

<b>18</b>	S-election effective date . . . . .	<b>18</b>							
<b>19</b>	Accounting method (fill in one) . . . . .		<input type="radio"/> Cash <input type="radio"/> Accrual <input type="radio"/> Other _____						
<b>20</b>	How many Schedules SK-1 are attached to this return? Attach one for each person who was a shareholder at any time during the tax year . . . . .	<b>20</b>							
<b>21</b>	Fill in if any shareholders in this S corporation file as part of a nonresident composite income tax return . . . . .		<input type="radio"/>						
<b>22a</b>	If line 21 is filled in, enter Federal Identification number under which the composite return is filed . . . . .	<b>22a</b>							
<b>22b</b>	Number of shareholders included in composite return. . . . .	<b>22b</b>							
<b>23</b>	Annual Voluntary Election- Pass-through entity has elected to pay tax at the entity level pursuant to MGL ch 63D (this election is irrevocable) . . . . .		<input type="radio"/>						
<b>23a</b>	Total amount paid . . . . .	<b>23a</b>							

## S CORPORATION INCOME

▼ If a loss, mark an X in box at left

24	Ordinary business income or loss (from U.S. Form 1120S, line 21)	24
25	Other income or loss (from U.S. Form 1120S, Schedule K, line 10)	25
26	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	26
27	Subtotal. Add lines 24 through 26	27
28	Other Massachusetts gains or losses. See instructions	28
29	Subtotal. Subtract line 28 from line 27	29
30	Other adjustments, if any	30
31	Massachusetts ordinary income or loss. Add lines 29 and 30	31
32	Net income or loss from rental real estate activity (from U.S. Form 1120S, Schedule K, line 2)	32
33	Adjustments (if any) to line 32. Enter the line number and amount from U.S. Form 1120S to which the adjustment applies. See instructions.	
a.	Line number	Amount
b.	Line number	Amount
34	Adjusted Mass. net income or loss from rental real estate activities. Combine lines 32 and 33	34
35	Net income or loss from other rental real estate activity (from U.S. Form 1120S, Schedule K, line 3c)	35
36	Adjustments (if any) to line 35. Enter the line number and amount from U.S. Form 1120S to which the adjustment applies. See instructions.	
a.	Line number	Amount
b.	Line number	Amount
37	Adjusted Mass. net income or loss from other rental real estate activities. Combine lines 35 and 36	37
38	U.S. portfolio income, excluding capital gains (from U.S. Form 1120S, Schedule K, lines 4, 5a and 6)	38
39	Interest on U.S. obligations included in line 38	39
40	5.0% interest included in line 38. Enclose statement listing sources and amounts	40
41	Other interest and dividend income included in line 38. Enclose statement listing sources and amounts	41
42	Non-Massachusetts state and municipal bond interest	42
43	Royalty income included in line 38	43
44	Other income included in line 38	44
45	Total short-term capital gains included in U.S. Form 1120S, Schedule D, line 7	45
46	Total short-term capital losses included in U.S. Form 1120S, Schedule D, line 7	46
47	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)	47
48	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)	48



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**S CORPORATION INCOME** (cont'd)

- 49** Net long-term capital gain or loss (from U.S. Form 1120S, Schedule D, line 15) ..... 49
- 50** Net gain or loss under the provisions of Section 1231 (from U.S. Form 1120S, Sched. K, line 9) ..... 50
- 51** Other long-term gains or losses. See instructions ..... 51
- 52** Long-term gains on collectibles included in line 49 ..... 52
- 53** Differences and adjustments ..... 53

**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 with the power to levy an income tax or a franchise tax, complete Schedule F, Income Apportionment, and then lines 54–57.

- 54** Nonresident shareholder value. Enter the nonresident shareholder portion of the amounts from the following Schedule S lines.
- a.** Line 31 ..... 54a
- b.** Line 34 ..... 54b
- c.** Line 37 ..... 54c
- d.** Line 40 ..... 54d
- e.** Line 41 ..... 54e
- f.** Line 42 ..... 54f
- g.** Line 43 ..... 54g
- h.** Line 44 ..... 54h
- i.** Line 45 ..... 54i
- j.** Line 46 ..... 54j
- k.** Line 47 ..... 54k
- l.** Line 48 ..... 54l
- m.** Line 49 ..... 54m
- n.** Line 50 ..... 54n
- o.** Line 51 ..... 54o
- p.** Line 52 ..... 54p
- q.** Line 53 ..... 54q



FEDERAL IDENTIFICATION NUMBER

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2022 SCHEDULE S,  
PAGE 4

**55** Nonresident taxable income. Multiply the amounts from lines 54a through 54q by the apportionment percentage on Schedule F, line 5.

a. Line 54a times apportionment percentage ..... 55a

<input checked="" type="checkbox"/>							
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b. Line 54b times apportionment percentage ..... 55b

<input checked="" type="checkbox"/>							
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c. Line 54c times apportionment percentage ..... 55c

<input checked="" type="checkbox"/>							
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d. Line 54d times apportionment percentage ..... 55d

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e. Line 54e times apportionment percentage ..... 55e

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f. Line 54f times apportionment percentage ..... 55f

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g. Line 54g times apportionment percentage ..... 55g

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h. Line 54h times apportionment percentage ..... 55h

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i. Line 54i times apportionment percentage ..... 55i

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j. Line 54j times apportionment percentage ..... 55j

<input checked="" type="checkbox"/>							
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k. Line 54k times apportionment percentage ..... 55k

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l. Line 54l times apportionment percentage ..... 55l

<input checked="" type="checkbox"/>							
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m. Line 54m times apportionment percentage ..... 55m

<input checked="" type="checkbox"/>							
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n. Line 54n times apportionment percentage ..... 55n

<input checked="" type="checkbox"/>							
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o. Line 54o times apportionment percentage ..... 55o

<input checked="" type="checkbox"/>							
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p. Line 54p times apportionment percentage ..... 55p

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q. Line 54q times apportionment percentage ..... 55q

<input checked="" type="checkbox"/>							
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Paper returns will not be accepted.  
See TIRS 16-9 and 21-9 for more information.

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**56** Resident shareholder value. Enter the resident shareholder portion of the amounts from the following Schedule S lines.

- |            |     |                          |
|------------|-----|--------------------------|
| a. Line 31 | 56a | <input type="checkbox"/> |
| b. Line 34 | 56b | <input type="checkbox"/> |
| c. Line 37 | 56c | <input type="checkbox"/> |
| d. Line 40 | 56d |                          |
| e. Line 41 | 56e |                          |
| f. Line 42 | 56f |                          |
| g. Line 43 | 56g |                          |
| h. Line 44 | 56h |                          |
| i. Line 45 | 56i |                          |
| j. Line 46 | 56j | <input type="checkbox"/> |
| k. Line 47 | 56k | <input type="checkbox"/> |
| l. Line 48 | 56l | <input type="checkbox"/> |
| m. Line 49 | 56m | <input type="checkbox"/> |
| n. Line 50 | 56n | <input type="checkbox"/> |
| o. Line 51 | 56o | <input type="checkbox"/> |
| p. Line 52 | 56p | <input type="checkbox"/> |
| q. Line 53 | 56q | <input type="checkbox"/> |

Figure 10 shows the results of the 1000 bootstrap replicates for the 1000 loci. The results are presented as a series of 1000 small plots, each corresponding to a locus. The plots are arranged in a grid, with 10 rows and 100 columns. Each plot shows the distribution of the 1000 bootstrap replicates for a given locus. The x-axis represents the number of loci, and the y-axis represents the number of bootstrap replicates. The plots are labeled with the locus number (e.g., 56d, 56e, 56f, 56g, 56h, 56i, 56k, 56p) and the number of bootstrap replicates (e.g., 1000). The plots show that the results are generally consistent across the 1000 loci, with most loci showing a distribution of bootstrap replicates that is centered around the true value. The plots also show that the results are generally consistent across the 1000 bootstrap replicates, with most replicates showing a distribution of bootstrap replicates that is centered around the true value.

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2022 SCHEDULE S,  
PAGE 6

- 57** Apportioned Massachusetts total. Add the amounts from lines 55a through 55q to the corresponding amounts from lines 56a through 56q.

a. Line 55a plus line 56a. . . . .57a

<input checked="" type="checkbox"/>							
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b. Line 55b plus line 56b . . . . .57b

<input checked="" type="checkbox"/>							
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c. Line 55c plus line 56c. . . . .57c

<input checked="" type="checkbox"/>							
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d. Line 55d plus line 56d . . . . .57d

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e. Line 55e plus line 56e. . . . .57e

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f. Line 55f plus line 56f. . . . .57f

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g. Line 55g plus line 56g . . . . .57g

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h. Line 55h plus line 56h . . . . .57h

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i. Line 55i plus line 56i . . . . .57i

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j. Line 55j plus line 56j . . . . .57j

<input checked="" type="checkbox"/>							
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k. Line 55k plus line 56k. . . . .57k

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l. Line 55l plus line 56l . . . . .57l

<input checked="" type="checkbox"/>							
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m. Line 55m plus line 56m. . . . .57m

<input checked="" type="checkbox"/>							
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n. Line 55n plus line 56n . . . . .57n

<input checked="" type="checkbox"/>							
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o. Line 55o plus line 56o . . . . .57o

<input checked="" type="checkbox"/>							
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p. Line 55p plus line 56p . . . . .57p

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q. Line 55q plus line 56q . . . . .57q

<input checked="" type="checkbox"/>							
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## SHAREHOLDER INFORMATION

List all resident, nonresident and other shareholders. ☐ Fill in if attaching additional page(s) to include additional taxpayers.

[illegible]