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



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2023 SCHEDULE S. PAGE 1 **CORPORATION NAME** FEDERAL IDENTIFICATION NUMBER **Schedule S** S Corporation Distributive Income **202**3 **CLASSIFICATION INFORMATION** 1 2 3 4 5 6 Dividend income (from U.S. Form 1120S, Schedule K, line 5a)..... 7 Royalty income (from U.S. Form 1120S, Schedule & Jine 6) ...... 8 Net short-term capital gain. Not less than "O' (from U.S. Form 1120S, Schedule K, line 7) . . 9 Net long-term capital gain. Not less than "o" (from U.S. Form 1120S, Schedule K, line 8a) 10 Net gain under the provision of Section 1231. Not less than "0" (from U.S. Form 1230S, Sched. K, line 9) . . . . . . . 10 11 12 S corporations sharing common ownership and engaged in a unitary business with one or more entities, complete lines 13 through 6 All other corporations, skip to line 17. 13 14 Total receipts excluding receipts from intercompanitions. Subtract line 13 from line 12...... 15 16 Add lines 14 and 15 . . . . 17 S CORPORATION INFORMATION 18 Accounting method (fill in one).....sh 19 Accural Other How many Schedules SK-1 are attached to this return? Attach one for person who was a shareholder at any 20 time during the tax year ..... 21 **22a** If line 21 is filled in, enter Federal Identification number under which the composite return is filed . . . . . ▶ 22a 

Annual Voluntary Election- Pass-through entity has elected to pay tax at the entity level pursuant to MGL ch 63D (this election is irrevocable) . . . . .



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	S CORPORATION INCOME	▼1	f a loss, mark an X in b	oox 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		6	
27	Subtotal. Add lines 24 through 26			
28	Other Massachusetts gains or losses. See instructions	28		
29	Subtotal. Subtract line 28 from line 27			
30	Other adjustments, if any			
31	Massachusetts ordinary income or loss. Add lines 29 and 30			
32	Net income or loss from rental real estate activity (from \$1.5.) orm 1120S, Schedule K, line 2)			
33	Adjustments (if any) to line 32. Enter the line number and amount from U.S. Form 1120S to which the	djustment appl	ies. See instruc	ctions.
	a. Line number Amount 0 0			
	b. Line number Amount Total adjustments	33 🔀 🛄		00
34	Adjusted Mass. net income or loss from rental real estate activities. Combine lines 32 and 33	34		00
35	Net income or loss from other rental real estate activity (from U.S. Form 1120S, Schedule K, line 3c)	35		" ALL
36	Adjustments (if any) to line 35. Enter the line number and amount from U.S. Form 1120S to which the ac	djustment appl	lies. See instru	tions.
	a. Line number Amount Amount		્રહ	•
	b. Line number Amount Total adjustments	36	(0)	00
37	Adjusted Mass. net income or loss from other rentrieal estate activities. Combine lines 35 and 36			0 0
38	U.S. portfolio income, excluding capital gains from U.S. Form 1120S, Schedule K, lines 4, 5a and 6)	KO.	3	
39	Interest on U.S. obligations included to the 38	39		
40	5.0% interest included in line 38. Enclose statement listing sources and amounts			
41				
	Other interest and dividend income included in line 38. Enclose statement listing source amounts .			
42	Non-Massachusetts state and municipal bond interest		2	
43	Royalty income included in line 38	43	3	
44	Other income included in line 38	44	1	
45	Total short-term capital gains included in U.S. Form 1120S, Schedule D, line 7	45	j LLAL	
46	Total short-term capital losses included in U.S. Form 11775, 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).	4	7	
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		



	ZUZS SUNEDULE S, PAGE S						
CORPO	RATION NAME	F	EDERAL I	DENTIFICA	TION NUN	IBER	
	S CORPORATION INCOME (cont'd)						
49	Net long-term capital gain or loss (from U.S. Form 1120S, Schedule D, line 15)	49					
<b>50</b>	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					
<b>52</b>	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 provide that state with the power to levy an income tax or a franchise tax, complete Schedule F, Income tax or a franchise tax.						
54	Nonresident shareholder value. Enter the norresident shareholder portion of the amounts from the following Schedule S lines.						
	<b>a.</b> Line 31	54a					
	<b>b.</b> Line 34	54b					
	<b>c.</b> Line 37	54c					<i>),</i>
	<b>d.</b> Line 40		54d				
	<ul> <li>a. Line 40</li> <li>e. Line 41</li> <li>f. Line 42.</li> <li>g. Line 43</li> <li>h. Line 44</li> <li>i. Line 45.</li> </ul>		.54e				
	f. Line 42		. 54f	0			
	g. Line 43		54g				
	<b>h.</b> Line 44	٠٠٠)	54h				
	i. Line 45.	<b>O</b> `	. 54i				
	j. Line 46.	54j					
	k. Line 47		.54k				
	I. Line 48	541					
	m. Line 49	. 54m					
	<b>m.</b> Line 49	54n					
	o. Line 51	540					
	<b>p.</b> Line 52		54p				



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5	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				
	<b>b.</b> Line 54b times apportionment percentage	55b				
	<b>c.</b> Line 54c times apportionment percentage	55c				
	d. Line 54d times apportionment percentage.		55d			
	e. Line 54e times apportionment percentage		.55e			
	f. Line 54f times apportionment percentage.		. 55f			
	g. Line 54g times apportionment percentage.		55g			
	h. Line 54h times apportionment percentage.	6	55h			
	i. Line 54i times apportionment percentage.	50	. 55i			
	j. Line 54j times apportionment percentage.	55j				
	k. Line 54k times apportionment percentage		.55k			
	I. Line 54l times apportionment percentage.	551				X
	m. Line 54m times apportionment percentage	55m				dia
	n. Line 54n times apportionment percentage.	55n			40	
	o. Line 540 times apportionment percentage.	550		C		
	p. Line 54p times apportionment percentage.		55p	ole		
	q. Line 54q times apportionment percentage.	55q				
	est to	2/6	<i>y</i>			
	Paper See LIRS 6.9 and 21.	,				
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	- <b>-</b>					



	2023 SCHEDULE S, PAGE 5					
ORPO	DRATION NAME		EDERAL I	DENTIFICA	ITION NUMBE	R
6	Resident shareholder value. Enter the resident shareholder portion of the amounts from the following Schedule S lines.					
	<b>a.</b> Line 31	56a				
	<b>b.</b> Line 34	56b				
	<b>c.</b> Line 37	56c				
	<b>d.</b> Line 40		. 56d			
	<b>e.</b> Line 41		56e			
	<b>f.</b> Line 42		56f			
	g. Line 43	<i>O</i> .	. 56g			
	<b>h.</b> Line 44		. 56h			
	i. Line 45.		56i			
		56j				
	k. Line 47		56k			
	I. Line 48.	561				
	<b>m.</b> Line 49	56m			60.	
	<b>m.</b> Line 49	56n				
	<b>o.</b> Line 51	560	XO			
	<b>p.</b> Line 52	٠٠.٠٢.٠	. 56p			
	q. Line 53					



FEDERAL ID	ENTIFICAT	ION NUME	BER	

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				
	<b>b.</b> Line 55b plus line 56b	57b				
	<b>c.</b> Line 55c plus line 56c.	57c				
	<b>d.</b> Line 55d plus line 56d		57d			
	e. Line 55e plus line 56e		.57e			
	f. Line 55f plus line 56f		. 57f			
	g. Line 55g plus line 56g		57g			
	h. Line 55h plus line 56h	6	<b>5</b> 7h			
	i. Line 55i plus line 56i	<u> </u>	. 57i			
		57j				
			.57k			
	I. Line 55I plus line 56I	571				
	m. Line 55m plus line 56m.	57m			Mic	,
	n. Line 55n plus line 56n	57n		4	2,	
	k. Line 55k plus line 56k.  I. Line 55l plus line 56l.  m. Line 55m plus line 56m.  n. Line 55n plus line 56n  o. Line 55o plus line 56o  p. Line 55p plus line 56p  q. Line 55q plus line 56q	570				
	p. Line 55p plus line 56p  q. Line 55q plus line 56q		57p			
	<b>q.</b> Line 55q plus line 56q	57q	MOL			
		40	<b>)</b>			
	**************************************	60				
	6.80g					
	90					
	<b>10</b>					
	Paper. See LIRS Co.D and 21					



					2023	SCHED	ULE S	, PAGE	7					•	П
CORPORATION NAME										FEDERAL	. IDENTIF	ICATION	NUMBER		
SHAREHOLDER INFORMATION															
List all resident, nonresident and ot	ther shareholde	ers. 🔵	Fill in if at	taching ad	lditional <sub>l</sub>	page(s)	to inclu	de addi	itional tax	xpayers.					
SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER	RESIDENT	NON- RESIDENT	OTHER					NAME (	OF SHAREHO (last, first)	LDER					
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		$Q_{\ell}$					1 14	Q							
	30.						C								
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