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 2023

CLASSIFICATION INFORMATION

1 Gross receipts or sales (from U.S. Form 1120S, line 1c) . . . 1

2 Net gain. Not less than "0" (from U.S. Form 1120S, line 4) . . . 2

3 Gross income from rental real estate activity (from U.S. Form 8825, line 18a) . . . 3

4 Gross income from other rental activity (from U.S. Form 1120S, Schedule K, line 3a) . . . 4

5 Interest income (from U.S. Form 1120S, Schedule K, line 4) . . . 5

6 Dividend income (from U.S. Form 1120S, Schedule K, line 5a) . . . 6

7 Royalty income (from U.S. Form 1120S, Schedule K, line 6) . . . 7

8 Net short-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 7) . . . 8

9 Net long-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 8a) . . . 9

10 Net gain under the provisions of Section 1231. Not less than "0" (from U.S. Form 1120S, Sched. K, line 9) . . . 10

11 Other income. Not less than "0". See instructions . . . 11

12 Add lines 1 through 11 . . . 12

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.

13 Receipts from inter-company transactions included in lines 1 through 11. See instructions . . . 13

14 Total receipts excluding receipts from intercompany transactions. Subtract line 13 from line 12 . . . 14

15 Total aggregated receipts of all other related entities. See instructions . . . 15

16 Add lines 14 and 15 . . . 16

17 Enter amount from line 12 or 16, whichever is applicable . . . 17

S CORPORATION INFORMATION

18 S-election effective date . . . 18 MMDDYYYY

19 Accounting method (fill in one) . . . Cash Accural Other_____

20 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 . . . 20

21 Fill in if any shareholders in this S corporation file as part of a nonresident composite income tax return . . .

22a If line 21 is filled in, enter Federal Identification number under which the composite return is filed . . . ▶ 22a

22b Number of shareholders included in composite return . . . 22b

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

23a Total amount paid . . . 23a

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FEDERAL IDENTIFICATION NUMBER

2023 SCHEDULE S, PAGE 2

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 0 0

b. Line number Amount 0 0 Total adjustments 33 0 0

34 Adjusted Mass. net income or loss from rental real estate activities. Combine lines 32 and 33 . . . . . 34 0 0

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 0 0

b. Line number Amount 0 0 Total adjustments 36 0 0

37 Adjusted Mass. net income or loss from other rental real estate activities. Combine lines 35 and 36. . . . . 37 0 0

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

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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

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FEDERAL IDENTIFICATION NUMBER

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

b. Line 54b times apportionment percentage 55b

c. 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 55h

i. Line 54i times apportionment percentage 55i

j. Line 54j times apportionment percentage 55j

k. Line 54k times apportionment percentage 55k

l. Line 54l times apportionment percentage 55l

m. Line 54m times apportionment percentage 55m

n. Line 54n times apportionment percentage 55n

o. Line 54o times apportionment percentage 55o

p. Line 54p times apportionment percentage 55p

q. Line 54q times apportionment percentage 55q

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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

b. Line 34 . . . . . 56b

c. Line 37 . . . . . 56c

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

k. Line 47 . . . . . 56k

l. Line 48. . . . . 56l

m. Line 49 . . . . . 56m

n. Line 50 . . . . . 56n

o. Line 51 . . . . . 56o

p. Line 52 . . . . . 56p

q. Line 53 . . . . . 56q

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FEDERAL IDENTIFICATION NUMBER

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. Line 55b plus line 56b 57b

c. Line 55c plus line 56c 57c

d. 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 57h

i. Line 55i plus line 56i 57i

j. Line 55j plus line 56j 57j

k. Line 55k plus line 56k 57k

l. Line 55l plus line 56l 57l

m. Line 55m plus line 56m 57m

n. Line 55n plus line 56n 57n

o. Line 55o plus line 56o 57o

p. Line 55p plus line 56p 57p

q. Line 55q plus line 56q 57q

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CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

SHAREHOLDER INFORMATION

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

SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER	RESIDENT	NON-RESIDENT	OTHER	NAME OF SHAREHOLDER (last, first)

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