

# 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.



Schedule SK-1 Shareholder's Massachusetts Information. Complete one Schedule SK-1 for each shareholder.

NAME OF SHAREHOLDER TAXPAYER IDENTIFICATION NUMBER ADDRESS CITY/TOWN/POST OFFICE STATE ZIP+4

NAME OF S CORPORATION FEDERAL IDENTIFICATION NUMBER (FID) ADDRESS CITY/TOWN/POST OFFICE STATE ZIP+4

Type of shareholder: Individual resident, Individual nonresident, Resident trust or estate, Nonresident trust or estate, Bank, Ch 62 Exempt Organization, Ch 63 Exempt Organization

Fill in if the shareholder is a nonresident of Massachusetts (see instructions) Fill in if: Final, Amended, S corporation participated in one or more installment sales transactions. If filled in, indicate whether information has been communicated to the shareholder to calculate an addition to Massachusetts tax under MGL ch 62C, § 32A based on the following Internal Revenue Code (IRC) provisions (check all that apply): IRC § 453A, IRC § 453(I)(2)(B), There was a gain transfer or liquidation of any part of this shareholder interest during the tax year

SHAREHOLDER'S DISTRIBUTIVE SHARE

If a loss, mark an X in box at left

Table with 15 rows for Shareholder's Distributive Share. Columns include line number, description, and a grid for reporting values. Includes lines for Massachusetts ordinary income, deductions, taxes due, adjusted net income, interest, and capital gains/losses.

E-File Only. Paper returns will not be accepted. See IRS 16-9 and 21-9 for more information.



TAXPAYER IDENTIFICATION NUMBER

**SHAREHOLDER'S DISTRIBUTIVE SHARE** (cont'd)

- 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
- 18 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) ..... 20
- 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

**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 ..... 23c
- d. Dollar value of basis as of the date in line 23a ..... 23d
- 24 Massachusetts basis at beginning of tax year
  - a. Stock ..... 24a
  - b. Indebtedness ..... 24b
- 25 Net Massachusetts adjustments
  - a. Stock ..... 25a
  - b. Indebtedness ..... 25b
- 26 Net federal adjustments
  - a. Stock ..... 26a
  - b. Indebtedness ..... 26b
- 27 Massachusetts basis at end of tax year
  - a. Stock (add lines 24a and 25a) ..... 27a
  - b. Indebtedness (add lines 24b and 25b) ..... 27b

E-File Only.  
 Paper returns will not be accepted.  
 See TIRs 16-9 and 21-9 for more information.



TAXPAYER IDENTIFICATION NUMBER

Grid for Taxpayer Identification Number

PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

Declaration election code:  Withholding  Composite  Member self-file  Exempt PTE  Non-profit

28 Withholding amount . . . . . 28 [Grid]

29 Estimated payments . . . . . 29 [Grid]

30 Credit for amounts withheld by lower-tier entity(ies)
Payer Identification number [Grid] . . . . . 30 [Grid]

31 Credit for amounts of estimated payments made by lower-tier entity(ies)
Payer Identification number [Grid] . . . . . 31 [Grid]

SHAREHOLDER'S SHARE OF CHAPTER 63D REFUNDABLE CREDIT

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident shareholders having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If 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 [Grid]
b. Net gain or loss from the sale of capital assets . . . . . 32b [Grid]
c. Total income subject to 5% entity-level tax . . . . . 32c [Grid]
d. 100% of entity-level tax reported and paid by pass-through entity . . . . . 32d [Grid]
e. Shareholder's refundable credit . . . . . 32e [Grid]

E-File Only
Paper returns will not be accepted.
See TIRs 16-9 and 21-9 for more information.



NAME OF SHAREHOLDER

TAXPAYER IDENTIFICATION NUMBER

Empty grid for Name of Shareholder

Empty grid for Taxpayer Identification Number

CREDIT SECTION

Lead Paint credit

Empty grid for Lead Paint credit

Economic Opportunity Area

Empty grid for Economic Opportunity Area

Economic Development Incentive Program Certificate number

Empty grid for Economic Development Incentive Program

Empty grid for Economic Development Incentive Program

Brownfields credit (see instructions) Certificate number

Empty grid for Brownfields credit

Empty grid for Brownfields credit

Low-Income Housing credit Certificate number

Empty grid for Low-Income Housing credit

Empty grid for Low-Income Housing credit

Historic Rehabilitation credit Certificate number

Empty grid for Historic Rehabilitation credit

Empty grid for Historic Rehabilitation credit

Film Incentive credit (see instructions) Certificate number

Empty grid for Film Incentive credit

Empty grid for Film Incentive credit

Medical Device credit Certificate number

Empty grid for Medical Device credit

Empty grid for Medical Device credit

Ch 63D Refundable credit

Empty grid for Ch 63D Refundable credit

Certified Housing Development credit Certificate number

Empty grid for Certified Housing Development credit

Empty grid for Certified Housing Development credit

Life Sciences credit

Empty grid for Life Sciences credit

Veterans Hire credit Certificate number

Empty grid for Veterans Hire credit

Empty grid for Veterans Hire credit

Low-Income Housing Donation credit Certificate number

Empty grid for Low-Income Housing Donation credit

Empty grid for Low-Income Housing Donation credit

Dairy credit Certificate number

Empty grid for Dairy credit

Empty grid for Dairy credit

Conservation credit Certificate number

Empty grid for Conservation credit

Empty grid for Conservation credit

Community Investment credit Certificate number

Empty grid for Community Investment credit

Empty grid for Community Investment credit

Angel Investor credit Certificate number

Empty grid for Angel Investor credit

Empty grid for Angel Investor credit

Apprentice credit Certificate number

Empty grid for Apprentice credit

Empty grid for Apprentice credit

Vacant Storefront credit Certificate number

Empty grid for Vacant Storefront credit

Empty grid for Vacant Storefront credit

Cranberry Bog credit Certificate number

Empty grid for Cranberry Bog credit

Empty grid for Cranberry Bog credit

Offshore Wind Facility Capital Investment

Empty grid for Offshore Wind Facility Capital Investment

Offshore Wind Jobs

Empty grid for Offshore Wind Jobs

National Guard Hiring Certificate number

Empty grid for National Guard Hiring

Empty grid for National Guard Hiring

Disability Employment

Empty grid for Disability Employment

TOTAL OTHER CREDITS. Enter this amount on line 4b

Empty grid for Total Other Credits

E-File Only. Paper returns will not be accepted. See TIRs 16-9 and 21-9 for more information.