

# 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

2024

CLASSIFICATION INFORMATION

Table with 17 rows for classification information (lines 1-17) including Gross receipts or sales, Net gain, Gross income from rental real estate activity, etc.

S CORPORATION INFORMATION

Table with 5 rows for S Corporation information (lines 18-23) including S-election effective date, Accounting method, and Annual Voluntary Election.

Watermark text: 'E-File Only. Paper returns will not be accepted. See TIPS 16-9 and 21-9 for more information.'





CORPORATION NAME

Grid for Corporation Name

FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

S CORPORATION INCOME (cont'd)

Table with 4 columns: Line number, Description, Line number, and Input grid. Rows include Net long-term capital gain or loss (49), Net gain or loss under Section 1231 (50), Other long-term gains or losses (51), Long-term gains on collectibles (52), and 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.

Table with 4 columns: Line number, Description, Line number, and Input grid. Rows include Nonresident shareholder value (54) and sub-rows a through q.

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FEDERAL IDENTIFICATION NUMBER

Grid for 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	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Line 54b times apportionment percentage	55b	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Line 54c times apportionment percentage	55c	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d. Line 54d times apportionment percentage	55d		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e. Line 54e times apportionment percentage	55e		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
f. Line 54f times apportionment percentage	55f		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
g. Line 54g times apportionment percentage	55g		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
h. Line 54h times apportionment percentage	55h		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
i. Line 54i times apportionment percentage	55i		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
j. Line 54j times apportionment percentage	55j	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
k. Line 54k times apportionment percentage	55k		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
l. Line 54l times apportionment percentage	55l	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
m. Line 54m times apportionment percentage	55m	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
n. Line 54n times apportionment percentage	55n	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
o. Line 54o times apportionment percentage	55o	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
p. Line 54p times apportionment percentage	55p		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
q. Line 54q times apportionment percentage	55q	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

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

Table with 17 rows (a-q) for sub-section 57. Each row includes a description, a line number (e.g., 57a), and a grid for numerical entry. Some grid cells contain a small triangle symbol.

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