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.



2024 SCHEDULE S, PAGE 1

CORPORATION NAME FEDERAL IDENTIFICATION NUMBER

Sch	edule \$ S Corporation Distributive Income 2024
	CLASSIFICATION INFORMATION
1	Gross receipts or sales (from U.S. Form 1120S, line 1c).
2	Net gain. Not less than "0" (from U.S. Form 1120S, line 4)
3	Gross income from rental real estate activity (from U.S. Form 8825, line 18a)
4	Gross income from other rental activity (from U.S. Form 1120S, Schedule K, line 3a)
5	Interest income (from U.S. Form 1120S, Schedule K, line 4)
6	Dividend income (from U.S. Form 1120S, Schedule K, line 5a)
7	Royalty income (from U.S. Form 1120S, Schedule K, Jine 6)
8	Net short-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 7)
9	Net long-term capital gain. Not less than "0" (from U.S. Form 1120S, Schedule K, line 8a)
10	Net gain under the provisions of Section 1231. Not less than "0" (from U.S. Form 1120S, Sched. K, line 9)
11	Other income. Not less than "0". See instructions
12	Add lines 1 through 11
	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
14	Total receipts excluding receipts from intercompany transactions. Subtract line 13 from line 12
15	Total aggregated receipts of all other related entities. See instructions
16	Add lines 14 and 15
17	Enter amount from line 12 or 16 whichever is applicable
18	S CORPORATION INFORMATION S-election effective date
19	Accounting method (fill in one)
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
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
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



FEDERAL IDENTIFICATION NUMBER

	S CORPORATION INCOME	▼	f a loss, mark ar	ı X in box a	ıt left	
24	Ordinary business income or loss (from U.S. Form 1120S, line 22)	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	2	6			
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	и				
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 adjustme		lies. See in	structio	ıns.	
	a. Line number Amount Amount					
	b. Line number Amount Total adjustments					0 0
34	Adjusted Mass. net income or loss from rental real estate activities. Combine lines 32 and 33					0 0
35	Net income or loss from other rental real estate activity (from U.S. Form 1120S, Schedule K, line 3c)	35			N	
36	Adjustments (if any) to line 35. Enter the line number and amount from U.S. Form 1120S to which the adjustme	nt app	lies. See in	structio	ns.	
	a. Line number Amount Amount		4 (3		
	b. Line number Amount Total adjustments		(0)			0 0
37	Adjusted Mass. net income or loss from other rental real estate activities. Combine lines 35 and 36 37	A				0 0
38	U.S. portfolio income, excluding capital gains (from U.S. Form 1120S, Schedule K, lines 4, 5a and 6)	38	3			
39	Interest on U.S. obligations included in line 38	39	9			
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 sources and amounts					
42	Non-Massachusetts state and municipal bond interest Royalty income included in line 38.	42	2			
43	Royalty income included in line 38	43	3			
44	Other income included in line 38	44	4			
45	Total short-term capital gains included in U.S. Form 1120S, Schedule D, line 7	4	5			
46	Total short-term capital losses included in U.S. Form 1120S, Schedule D, line 7					
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).		7			
48	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held	18				



CORPO	RATION NAME	FEDERAL IDENTIFICATION NUMBER
Ш		
	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 anot provide that state with the power to levy an income tax or a franchise tax, complete Schedule F, Income Apportion	
54	Nonresident shareholder value. Enter the nonresident shareholder portion of the amounts from the following Schedule S lines.	
		54a 🗡 📗 💮
	b. Line 34	54b
	c. Line 37	
	d. Line 40	54d
	e. Line 41	54e
	f. Line 42.	54f
	n Line 43	549
	g. Line 43	
	i. Line 45.	
		54i
	j. Line 46	54j 🔼 🔝 💮
	k. Line 47	54k
	I. Line 48	541
	m. Line 49	4m 🔀 🔛 🗎
	n. Line 50	54n
	o. Line 51	540
	p. Line 52	54p
	q. Line 53	54q X



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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	6	55h
i. Line 54i times apportionment percentage	10	55i
j. Line 54j times apportionment percentage.	55j	
k. Line 54k times apportionment percentage		55k
I. Line 54l times apportionment percentage.	551	
m. Line 54m times apportionment percentage	55m	
n. Line 54n times apportionment percentage	55n	M J J J J J J J J J J J J J J J J J J J
o. Line 540 times apportionment percentage	550	
p. Line 54p times apportionment percentage		. 55p
q. Line 54q times apportionment percentage	55q	
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	2024 SCHEDULE S, PAGE 5					
ORP0	DRATION NAME		FEDERAL IDEN	TIFICATION NUM	/IBER	
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				:(0
	k. Line 47		56k			
	I. Line 48	561				
	m. Line 49	56m		.01	<u></u>	
	n. Line 50	56n	M Le	N. I		
	o. Line 51	560	10,			
	p. Line 52		. 56p			
	q. Line 53	56q				
	q. Line 53					
	.05					
	q. Line 53.					



57

FEDERAL IDENTIFICATION NUMBER							

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			
h. Line 55h plus line 56h i. Line 55i plus line 56i	557i			
j. Line 55j plus line 56j	57j 🛚 🗸			
j. Line 55j plus line 56j	57k			
I. Line 55I plus line 56I	571			
m. Line 55m plus line 56m. n. Line 55n plus line 56n	57m			V
n. Line 55n plus line 56n	57n		(0)	
a Line 550 plus line 560	570 X			
p. Line 55p plus line 56p	57p	010		
q. Line 55q plus line 56q	57q			
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				2024 SCHEDULE S, PAGE 7
CORPORATION NAME				FEDERAL IDENTIFICATION NUMBER
SHAREHOLDER INFORMATION				
List all resident, nonresident and ot	her shareho		Fill in if at	ttaching additional page(s) to include additional taxpayers.
SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER	RESIDENT	NON- RESIDENT	OTHER	NAME OF SHAREHOLDER (last, first)
			0	
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