

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 sale, 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	
1	Massachusetts ordinary income or loss (from Schedule S, line 31)	1	<input type="checkbox"/>
2	Separately stated deductions	2	<input type="checkbox"/>
3	Add lines 1 and 2	3	<input type="checkbox"/>
4	a. Taxes due to another jurisdiction (full-year residents and part-year residents only)	4a	<input type="checkbox"/>
	b. Total other credits (from "Credit Section")	4b	<input type="checkbox"/>
5	Adjusted Massachusetts net income or loss from rental real estate activity(ies) (from Schedule S, line 34)	5	<input type="checkbox"/>
6	Adjusted Massachusetts net income or loss from other rental real estate activity(ies) (from Schedule S, line 37)	6	<input type="checkbox"/>
7	Interest from U.S. obligations (from Schedule S, line 39)	7	<input type="checkbox"/>
8	Interest (5.0%) from Massachusetts banks (from Schedule S, line 40)	8	<input type="checkbox"/>
9	Other interest and dividend income (from Schedule S, line 41)	9	<input type="checkbox"/>
10	Non-Massachusetts state and municipal bond interest (from Schedule S, line 42)	10	<input type="checkbox"/>
11	Royalty income (from Schedule S, line 43)	11	<input type="checkbox"/>
12	Other income (from Schedule S, line 44)	12	<input type="checkbox"/>
13	Short-term capital gains (from Schedule S, line 45)	13	<input type="checkbox"/>
14	Short-term capital losses (from Schedule S, line 46)	14	<input type="checkbox"/>
15	Gain 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 47)	15	<input type="checkbox"/>



TAXPAYER IDENTIFICATION NUMBER

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2024 SCHEDULE SK-1,
PAGE 2**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 ☒

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- 17** Net long-term capital gain or loss (from Schedule S, line 49) 17 ☒

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- 18** Net gain or loss under Schedule 1231 (from Schedule S, line 50) 18 ☒

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- 19** Other long-term gains and losses (from Schedule S, line 51) 19 ☒

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- 20** Long-term gains on collectibles (from Schedule S, line 52) 20

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- 21** Differences and adjustments (from Schedule S, line 53) 21 ☒

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- 22** Property distributions made to shareholder (from U.S. Form 1120S, Schedule K-1, line 16d) 22 ☒

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SHAREHOLDER'S BASIS INFORMATION

- 23** a. Enter date of federal basis (12-31-1985 or later) 23a

M	M	D	D	Y	Y	Y	Y
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- b. Number of shares owned 23b

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- c. Shareholder's percentage of stock ownership 23c

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- d. Dollar value of basis as of the date in line 23a 23d

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- 24** Massachusetts basis at beginning of tax year
- a. Stock 24a ☒

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- b. Indebtedness 24b ☒

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- 25** Net Massachusetts adjustments
- a. Stock 25a ☒

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- b. Indebtedness 25b ☒

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- 26** Net federal adjustments
- a. Stock 26a ☒

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- b. Indebtedness 26b ☒

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- 27** Massachusetts basis at end of tax year
- a. Stock (add lines 24a and 25a) 27a ☒

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- b. Indebtedness (add lines 24b and 25b) 27b ☒

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See TIRS 16-9 and 21-9 for more information.

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2024 SCHEDULE SK-1,
PAGE 3**PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION**Declaration election code: ☐ Withholding ☐ Composite ☐ Member self-file ☐ Exempt PTE ☐ Non-profit

28	Withholding amount	28	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																
29	Estimated payments	29	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																
30	Credit for amounts withheld by lower-tier entity(ies)																		
	Payer Identification number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									30	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
31	Credit for amounts of estimated payments made by lower-tier entity(ies)																		
	Payer Identification number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									31	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								

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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
	b. Net gain or loss from the sale of capital assets	32b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
	c. Total income subject to 5.0% entity-level tax	32c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
	d. 100% of entity-level tax reported and paid by pass-through entity	32d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
	e. Shareholder's refundable credit	32e	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								

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NAME OF SHAREHOLDER

TAXPAYER IDENTIFICATION NUMBER

CREDIT SECTION

Lead Paint credit

Economic Opportunity Area

Economic Development Incentive Program .. Certificate number

Brownfields Credit (see instructions) .. Certificate number

Low-Income Housing Credit .. Certificate number

Historic Rehabilitation Credit .. Certificate number

Film Incentive Credit (see instructions) .. Certificate number

Medical Device Credit .. Certificate number

Ch 63D Refundable Credit

Certified Housing Development Credit .. Certificate number

Life Sciences Credit

Veterans Hire Credit .. Certificate number

Low-Income Housing Donation Credit .. Certificate number

Dairy Credit .. Certificate number

Conservation Credit .. Certificate number

Community Investment Credit .. Certificate number

Angel Investor Credit .. Certificate number

Apprentice Credit .. Certificate number

Vacant Storefront Credit .. Certificate number

Cranberry Bog Credit .. Certificate number

Offshore Wind Facility Capital Investment

Offshore Wind Jobs

National Guard Hiring .. Certificate number

Disability Employment

Training Tax Credit .. Certificate number

TOTAL OTHER CREDITS. Enter this amount on line 4b.

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