



Massachusetts Department of Revenue

Schedule E-2

Partnership and S Corporation Income and (Loss)

2025

Form 1 and Form 1-NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations. Separate Schedule(s) E-2 must be filed for each individual entity.

Name _____ Social Security number _____

Name of entity _____ Federal Identification number _____

Fill in one only:

S corporations Partnership

Enter amount of 90% refundable PTE Excise Credit claimed from the Massachusetts K-1 issued by this entity (see Schedule E instructions): _____

Income or (Loss) from Partnerships and S Corporations

▼ Fill in oval if showing a loss

1	Passive loss allowed. (Enter as positive amount.)	1	<input type="text"/>
2	Passive income (from U.S. Schedule K-1)	2	<input type="text"/>
3	Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)	3	<input type="text"/>
4	Section 179 expense deduction (from US Form 4562). (Enter as positive amount.)	4	<input type="text"/>
5	Non-passive income (from U.S. Schedule K-1).	5	<input type="text"/>
6	Combine lines 2 and 5	6	<input type="text"/>
7	Combine lines 1, 3 and 4	7	<input checked="" type="text"/>
8	Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.)	8	<input checked="" type="text"/>
9	Interest (other than from Massachusetts banks) and dividends if included in line 8	9	<input type="text"/>
10	Interest from Massachusetts banks if included in line 8	10	<input type="text"/>
11	Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.)	11	<input checked="" type="text"/>
12	Fill in if reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on US Form 8582) or unreimbursed partnership expenses		<input type="text"/>
13	Fill in if any amount of this investment not at risk.		<input type="text"/>