



Massachusetts Department of Revenue

Schedule E
Rental Income or Loss

2025

Name of estate or trust

Estate or trust employer identification number

Rental, Royalty and REMIC Income or Loss

▼ Fill in oval if showing a loss

1a Rental and royalty income or loss (from U.S. Schedule E, Part I, line 26 and Part V, line 40)	1a <input type="checkbox"/>
1b Real Estate Mortgage Investment Conduit (REMIC) income or loss (from U.S. Schedule E, Part IV, line 39).....	1b <input type="checkbox"/>
1 Add lines 1a and 1b	1 <input type="checkbox"/>
2 Massachusetts differences	2 <input type="checkbox"/>

Explain

3 Abandoned Building Renovation Deduction	3 <input type="checkbox"/>
4 Total rental, royalty and REMIC income (or loss) for Massachusetts. Combine lines 1, 2 and 3. Enter here and on Form 2, line 4	4 <input type="checkbox"/>