

# 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

2025

CLASSIFICATION INFORMATION

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

S CORPORATION INFORMATION

18	S-election effective date . . . . .	18							
19	Accounting method (fill in one) . . . . .		<input type="radio"/> Cash <input type="radio"/> Accrual <input type="radio"/> Other						
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 . . . . .	20							
21	Fill in if any shareholders in this S corporation file as part of a nonresident composite income tax return . . . . .		<input type="radio"/>						
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. . . . .	22b							
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) . . . . .		<input type="radio"/>						
23a	Total amount paid . . . . .	23a							



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**S CORPORATION INCOME** (cont'd)

- [illegible]

## 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.

- [illegible]



FEDERAL IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--

2025 SCHEDULE S,  
PAGE 4

**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 checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

b. Line 54b times apportionment percentage. . . . . 55b

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

c. Line 54c times apportionment percentage. . . . . 55c

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

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. . . . . 55h

--	--	--	--	--	--	--	--

i. Line 54i times apportionment percentage. . . . . 55i

--	--	--	--	--	--	--	--

j. Line 54j times apportionment percentage. . . . . 55j

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

k. Line 54k times apportionment percentage. . . . . 55k

--	--	--	--	--	--	--	--

l. Line 54l times apportionment percentage. . . . . 55l

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

m. Line 54m times apportionment percentage. . . . . 55m

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

n. Line 54n times apportionment percentage. . . . . 55n

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

o. Line 54o times apportionment percentage. . . . . 55o

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

p. Line 54p times apportionment percentage. . . . . 55p

--	--	--	--	--	--	--	--

q. Line 54q times apportionment percentage. . . . . 55q

<input checked="" type="checkbox"/>							
-------------------------------------	--	--	--	--	--	--	--

E-file Only.  
Paper returns will not be accepted.  
See TIRs 16-9 and 21-9 for more information.

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**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		
k. Line 47	56k		
l. Line 48	56l		
m. Line 49	56m		
n. Line 50	56n		
o. Line 51	56o		
p. Line 52	56p		
q. Line 53	56q		

E-File Only.  
Paper returns will not be accepted.  
See TIRS 16-9 and 21-9 for more information.



FEDERAL IDENTIFICATION NUMBER

--	--	--	--	--	--	--	--

2025 SCHEDULE S,  
PAGE 6

- 57** 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	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
b. Line 55b plus line 56b. ....	57b	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
c. Line 55c plus line 56c. ....	57c	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
d. Line 55d plus line 56d. ....	57d		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
e. Line 55e plus line 56e. ....	57e		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
f. Line 55f plus line 56f. ....	57f		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
g. Line 55g plus line 56g. ....	57g		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
h. Line 55h plus line 56h. ....	57h		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
i. Line 55i plus line 56i. ....	57i		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
j. Line 55j plus line 56j. ....	57j	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
k. Line 55k plus line 56k. ....	57k		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
l. Line 55l plus line 56l. ....	57l	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
m. Line 55m plus line 56m. ....	57m	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
n. Line 55n plus line 56n. ....	57n	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
o. Line 55o plus line 56o. ....	57o	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
p. Line 55p plus line 56p. ....	57p		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
q. Line 55q plus line 56q. ....	57q	<input checked="" type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								

E-File Only.  
Paper returns will not be accepted.  
See TIRs 16-9 and 21-9 for more information.

CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

## SHAREHOLDER INFORMATION

List all resident, nonresident and other shareholders. ☐ Fill in if attaching additional page(s) to include additional taxpayers.

[illegible]