

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

Table with 17 rows for classification information, including Gross receipts or sales, Net gain, Gross income from rental real estate activity, etc.

S CORPORATION INFORMATION

Table with 5 rows for S Corporation information, including S-election effective date, Accounting method, and Annual Voluntary Election.

Watermark text: 'E-File Only. Paper returns will not be accepted. See TPRS 16-9 and 21-9 for more information.'



CORPORATION NAME

Grid for Corporation Name

FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

S CORPORATION INCOME (cont'd)

Table with 4 columns: Line number, Description, Line number, and Grid. Rows 49-53.

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.

Table with 4 columns: Line number, Description, Line number, and Grid. Rows 54-54q.

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FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

55 Nonresident taxable income. Multiply the amounts from lines 54a through 54q by the apportionment percentage on Schedule F, line 5.

Form with 17 rows (55a-55q) for entering apportionment percentages. Each row includes a description, a label (e.g., 55a), and a grid for numerical input.

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CORPORATION NAME

Grid for Corporation Name

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56 Resident shareholder value. Enter the resident shareholder portion of the amounts from the following Schedule S lines.

- a. Line 31 56a [Grid]
- b. Line 34 56b [Grid]
- c. Line 37 56c [Grid]
- d. Line 40 56d [Grid]
- e. Line 41 56e [Grid]
- f. Line 42 56f [Grid]
- g. Line 43 56g [Grid]
- h. Line 44 56h [Grid]
- i. Line 45 56i [Grid]
- j. Line 46 56j [Grid]
- k. Line 47 56k [Grid]
- l. Line 48 56l [Grid]
- m. Line 49 56m [Grid]
- n. Line 50 56n [Grid]
- o. Line 51 56o [Grid]
- p. Line 52 56p [Grid]
- q. Line 53 56q [Grid]

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FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

57 Apportioned Massachusetts total. Add the amounts from lines 55a through 55q to the corresponding amounts from lines 56a through 56q.

Table with 17 rows (a-q) for sub-section 57. Each row includes a description, a line number (e.g., 57a), and a grid for entering the amount. Some rows have a small 'X' in a box to the left of the line number.

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