

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	MM DD YY YY YY
19	Accounting method (fill in one).....		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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.....		□
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)		□
23a	Total amount paid.....	23a	□ □ □ □ □

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



S CORPORATION INCOME

▼ If a loss, mark an X in box at left



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

S CORPORATION INCOME (cont'd)

49	Net long-term capital gain or loss (from U.S. Form 1120S, Schedule D, line 15)	49	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50	Net gain or loss under the provisions of Section 1231 (from U.S. Form 1120S, Sched. K, line 9)	50	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
51	Other long-term gains or losses. See instructions	51	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52	Long-term gains on collectibles included in line 49	52	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
53	Differences and adjustments	53	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

54 Nonresident shareholder value. Enter the nonresident shareholder portion of the amounts from the following Schedule S lines.

a. Line 31	54a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Line 34	54b	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Line 37	54c	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Line 40	54d	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Line 41	54e	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Line 42	54f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Line 43	54g	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Line 44	54h	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Line 45	54i	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Line 46	54j	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Line 47	54k	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Line 48	54l	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Line 49	54m	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Line 50	54n	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Line 51	54o	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. Line 52	54p	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
q. Line 53	54q	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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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 type="checkbox"/>						
b. Line 54b times apportionment percentage.....	55b	<input type="checkbox"/>						
c. Line 54c times apportionment percentage.....	55c	<input type="checkbox"/>						
d. Line 54d times apportionment percentage.....	55d	<input type="checkbox"/>						
e. Line 54e times apportionment percentage.....	55e	<input type="checkbox"/>						
f. Line 54f times apportionment percentage.....	55f	<input type="checkbox"/>						
g. Line 54g times apportionment percentage.....	55g	<input type="checkbox"/>						
h. Line 54h times apportionment percentage.....	55h	<input type="checkbox"/>						
i. Line 54i times apportionment percentage.....	55i	<input type="checkbox"/>						
j. Line 54j times apportionment percentage.....	55j	<input type="checkbox"/>						
k. Line 54k times apportionment percentage.....	55k	<input type="checkbox"/>						
l. Line 54l times apportionment percentage.....	55l	<input type="checkbox"/>						
m. Line 54m times apportionment percentage.....	55m	<input type="checkbox"/>						
n. Line 54n times apportionment percentage.....	55n	<input type="checkbox"/>						
o. Line 54o times apportionment percentage.....	55o	<input type="checkbox"/>						
p. Line 54p times apportionment percentage.....	55p	<input type="checkbox"/>						
q. Line 54q times apportionment percentage.....	55q	<input type="checkbox"/>						

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**2025 SCHEDULE S, PAGE 5**

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	<input type="checkbox"/>					
b. Line 34	56b	<input type="checkbox"/>					
c. Line 37	56c	<input type="checkbox"/>					
d. Line 40	56d	<input type="checkbox"/>					
e. Line 41	56e	<input type="checkbox"/>					
f. Line 42	56f	<input type="checkbox"/>					
g. Line 43	56g	<input type="checkbox"/>					
h. Line 44	56h	<input type="checkbox"/>					
i. Line 45	56i	<input type="checkbox"/>					
j. Line 46	56j	<input type="checkbox"/>					
k. Line 47	56k	<input type="checkbox"/>					
l. Line 48	56l	<input type="checkbox"/>					
m. Line 49	56m	<input type="checkbox"/>					
n. Line 50	56n	<input type="checkbox"/>					
o. Line 51	56o	<input type="checkbox"/>					
p. Line 52	56p	<input type="checkbox"/>					
q. Line 53	56q	<input type="checkbox"/>					

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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 type="checkbox"/>					
b. Line 55b plus line 56b	.....	57b	<input type="checkbox"/>					
c. Line 55c plus line 56c	.....	57c	<input type="checkbox"/>					
d. Line 55d plus line 56d	.....	57d	<input type="checkbox"/>					
e. Line 55e plus line 56e	.....	57e	<input type="checkbox"/>					
f. Line 55f plus line 56f	.....	57f	<input type="checkbox"/>					
g. Line 55g plus line 56g	.....	57g	<input type="checkbox"/>					
h. Line 55h plus line 56h	.....	57h	<input type="checkbox"/>					
i. Line 55i plus line 56i	.....	57i	<input type="checkbox"/>					
j. Line 55j plus line 56j	.....	57j	<input type="checkbox"/>					
k. Line 55k plus line 56k	.....	57k	<input type="checkbox"/>					
l. Line 55l plus line 56l	.....	57l	<input type="checkbox"/>					
m. Line 55m plus line 56m	.....	57m	<input type="checkbox"/>					
n. Line 55n plus line 56n	.....	57n	<input type="checkbox"/>					
o. Line 55o plus line 56o	57o	<input type="checkbox"/>					
p. Line 55p plus line 56p	57p	<input type="checkbox"/>					
q. Line 55q plus line 56q	57q	<input type="checkbox"/>					

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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.

A blank 10-line grid for a 1040 tax form. The grid is composed of 10 horizontal lines and 10 vertical lines, creating 9 columns. The text 'E-File Only.' is printed diagonally across the top left of the grid, and 'must be accepted.' is printed diagonally across the bottom right.

E-File

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