

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.



FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Schedule SK-1 Shareholder's Massachusetts Information. Complete one Schedule SK-1 for each shareholder.

2025

NAME OF SHAREHOLDER

ADDRESS	CITY/TOWN/POST OFFICE	STATE	ZIP+4
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TAXPAYER IDENTIFICATION NUMBER

NAME OF S CORPORATION

ADDRESS	CITY/TOWN/POST OFFICE	STATE	ZIP+4
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FEDERAL IDENTIFICATION NUMBER (FID)

A. Type of shareholder (fill in **one** only): Individual resident Individual nonresident Resident trust or estate
 Nonresident trust or estate Bank Ch 62 Exempt Organization Ch 63 Exempt Organization

A1. Fill in if the shareholder is a nonresident of Massachusetts (see instructions).

A2. If shareholder is a Disregarded Entity (DE) (see instructions), enter DE shareholder's name: _____ TIN: _____
Enter entity type of DE shareholder: _____

B. Fill in if Final Amended

C. Fill in if there was a sale, transfer or liquidation of any part of this shareholder interest during the tax year.

D. Fill in if the S Corporation participated in one or more installment sales transactions.

If filled in, indicate whether information has been communicated to the shareholder to calculate an addition to Massachusetts tax under MGL ch 62C, § 32A based on the following Internal Revenue Code (IRC) provisions (fill in all that apply): IRC § 453A IRC § 453(l)(2)(B)

SHAREHOLDER'S DISTRIBUTIVE SHARE

		▼ If a loss, mark an X in box at left
1	Massachusetts ordinary income or loss (from Schedule S, line 31)	1 <input type="checkbox"/>
2	Separately stated deductions	2 <input type="checkbox"/>
3	Add lines 1 and 2	3 <input type="checkbox"/>
4	a. Taxes due to another jurisdiction (full-year residents and part-year residents only)	4a <input type="checkbox"/>
	b. Total other credits (from "Credit Section")	4b <input type="checkbox"/>
5	Adjusted Massachusetts net income or loss from rental real estate activity(ies) (from Schedule S, line 34)	5 <input type="checkbox"/>
6	Adjusted Massachusetts net income or loss from other rental real estate activity(ies) (from Schedule S, line 37)	6 <input type="checkbox"/>
7	Interest from U.S. obligations (from Schedule S, line 39)	7 <input type="checkbox"/>
8	Interest (5.0%) from Massachusetts banks (from Schedule S, line 40)	8 <input type="checkbox"/>
9	Other interest and dividend income (from Schedule S, line 41)	9 <input type="checkbox"/>
10	Non-Massachusetts state and municipal bond interest (from Schedule S, line 42)	10 <input type="checkbox"/>
11	Royalty income (from Schedule S, line 43)	11 <input type="checkbox"/>
12	Other income (from Schedule S, line 44)	12 <input type="checkbox"/>
13	Short-term capital gains (from Schedule S, line 45)	13 <input type="checkbox"/>
14	Short-term capital losses (from Schedule S, line 46)	14 <input checked="" type="checkbox"/>
15	Gain on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 47)	15 <input type="checkbox"/>

See TIRS 16-9 and 219 for more information.



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SHAREHOLDER'S DISTRIBUTIVE SHARE (cont'd)

16 Loss on the sale, exchange or involuntary conversion of property used in a trade or business held for one year or less (from Schedule S, line 48)

16

17 Net long-term capital gain or loss (from Schedule S, line 49)

17

18 Net gain or loss under Schedule 1231 (from Schedule S, line 50)

18

19 Other long-term gains and losses (from Schedule S, line 51)

19

20 Long-term gains on collectibles (from Schedule S, line 52)

20

21 Differences and adjustments (from Schedule S, line 53)

21

22 Property distributions made to shareholder (from U.S. Form 1120S, Schedule K-1, line 16d)

22

SHAREHOLDER'S BASIS INFORMATION

23 a. Enter date of federal basis (12-31-1985 or later)

23a

b. Number of shares owned

23b

c. Shareholder's percentage of stock ownership

23c

d. Dollar value of basis as of the date in line 23a

23d

24 Massachusetts basis at beginning of tax year

a. Stock

24a

b. Indebtedness

24b

25 Net Massachusetts adjustments

a. Stock

25a

b. Indebtedness

25b

26 Net federal adjustments

a. Stock

26a

b. Indebtedness

26b

27 Massachusetts basis at end of tax year

a. Stock (add lines 24a and 25a)

27a

b. Indebtedness (add lines 24b and 25b)

27b

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

**PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION**Declaration election code: Withholding Composite Member self-file Exempt PTE Non-profit

28	Withholding amount	28	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
29	Estimated payments	29	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
30	Credit for amounts withheld by lower-tier entity(ies)		<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
	Payer Identification number	30	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
31	Credit for amounts of estimated payments made by lower-tier entity(ies)		<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
	Payer Identification number	31	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							

SHAREHOLDER'S SHARE OF CHAPTER 63D REFUNDABLE CREDIT

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident shareholders having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If the shareholder is a trust, fill in if the trust is a pass-through entity **32 Total qualified income subject to 5.0% entity-level tax**

a.	Total of ordinary income or loss, interest, and dividend income	32a	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
b.	Net gain or loss from the sale of capital assets	32b	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
c.	Total income subject to 5.0% entity-level tax	32c	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
d.	100% of entity-level tax reported and paid by pass-through entity	32d	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
e.	Shareholder's refundable credit	32e	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							

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



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NAME OF SHAREHOLDER

TAXPAYER IDENTIFICATION NUMBER

CREDIT SECTION (continued)

Training Tax credit Certificate number

Live Theater credit Certificate number

Climatetech Tax Incentive credit.

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Massachusetts Homeownership credit. Certificate number

Commercial Conversion credit. Certificate number

TOTAL OTHER CREDITS. Enter this amount on line 4b.

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21-9 for

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