

***Caution:***  
***DRAFT – DO NOT***  
***FILE***

This is an early release draft of  
a 2025 Massachusetts tax  
form or schedule.

Do not file **DRAFT** forms.

**DRAFT** forms **will not** be  
processed.



# Form 63D-ELT Entity Level Tax

This form, and all accompanying schedules, must be filed electronically.

For calendar year 2025 or taxable period beginning

and ending

Name of electing pass-through entity

Federal Identification number

Address of electing pass-through entity

City/Town

State

Zip

Fill in if name and/or address changed since last year

Amended return

Amended return due to IRS BBA Partnership audit

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Type of entity (fill in one only)

Total number of members in pass-through entity

☐ S-Corporation ☐ Partnership (Form 3) ☐ Trust

Total number of Massachusetts qualified members

Total amount of Entity-level Tax Paid. See instructions

**Total qualified income subject to 5.0% entity-level tax. Complete Section 1 or Section 2 as applicable.** See instructions.

**Reporting of Aggregate Entity Information:** The electing pass-through entity should report its Total Qualified Income as an aggregate amount derived from all partners/shareholders/beneficiaries having qualified taxable income subject to the MGL ch 63D entity-level tax.

## Section 1. To be completed by S Corporation & Partnership only. See Instructions

1	Massachusetts ordinary income or loss	1	
2	Net income or loss from rental real estate or other rental activity	2	
3	Interest and dividend income	3	
4	Royalty income	4	
5	Other income	5	
6	Short-term capital gain or loss	6	
7	Long-term capital gain or loss	7	
8	Gain or loss on sale, exchange, or involuntary conversion	8	
9	Gain or loss under IRC § 1231	9	
10	Other long-term gains and losses	10	
11	Long-term gains on collectibles	11	
12	Differences and adjustments	12	
13	Total income subject to 5% entity-level tax	13	

## Section 2. To be completed by Trust only. See Instructions

1	Wages, salaries, tips and other employee compensation	1	
2	Taxable pensions and annuities	2	
3	Business/profession or farm income or loss	3	
4	Rental, royalty and REMIC income or loss	4	
5	Massachusetts bank interest	5	
6	Other income, such as winnings, lump-sum distributions etc. (itemize)	6	
7	Deductions allowed decedents	7	
8	Interest and dividend income	8	
9	Short-term capital gain or loss	9	
10	Long-term capital gain or loss	10	
11	Total income subject to 5% entity-level tax	11	

## Qualified Members of Electing Pass-through Entity. See instructions

Name of member	Taxpayer identification number	Address	Type of member	Total ordinary income or loss, interest, and dividend income	Net gain or loss from the sale of capital assets	Total income subject to 5% entity-level tax	100% of entity-level tax reported and paid by pass-through entity	Member's refundable credit (see instructions)

**Calculation of 5.0% Entity-Level Tax. To be completed by all eligible electing entity-level taxpayers.** See instructions

<b>1</b>	Total income subject to 5% entity-level tax (See instructions) .....	<b>1</b>	
<b>2</b>	5.0% entity-level tax due. Multiply line 1 by .05 and enter amount here .....	<b>2</b>	
<b>3</b>	Overpayment of entity-level tax from prior year applied to this year's estimated entity-level tax. ....	<b>3</b>	
<b>4</b>	Massachusetts estimated entity-level tax payments .....	<b>4</b>	
<b>5</b>	Payment of entity-level tax made with extension. ....	<b>5</b>	
<b>6</b>	Entity-level tax payment with original entity-level tax return (use only if amending a return) .....	<b>6</b>	
<b>7</b>	Total entity-level tax payments .....	<b>7</b>	
<b>8</b>	Amount of entity-level tax overpaid .....	<b>8</b>	
<b>9</b>	Amount of entity-level tax overpaid to be applied to next year .....	<b>9</b>	
<b>10</b>	Amount of entity-level tax to be refunded .....	<b>10</b>	
<b>11</b>	Entity-level tax balance due .....	<b>11</b>	
<b>12</b>	a. M-2210 penalty ..... + b. late file and payment penalties .....	<b>12</b>	
	<input type="radio"/> <b>Exception.</b> Enclose Form M-2210 .....		
<b>13</b>	Interest on unpaid entity-level tax due .....	<b>13</b>	
<b>14</b>	Payment due at time of filing. ....	<b>14</b>	

**Declaration**

The following declaration must be signed by one of the following officers of the taxpayer: president, treasurer, or any other principal officer.

**Under penalties of perjury, I, the undersigned officer authorized to sign this return, declare that I have examined this return, including the accompanying schedules and statements, and, to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith for the taxable year stated pursuant to the income tax laws of the State of Massachusetts. I further declare I am authorized to and have made the required annual voluntary election for the taxpayer to pay tax at the entity level under MGL chapter 63D as reported herein. I understand that once made the election is irrevocable and only valid for the current taxable year.**

Authorized signature .....	Date .....	Title .....
Printed name .....		
Paid preparer's signature .....	Date .....	Paid preparer's TIN .....
Paid preparer's printed name .....	Paid preparer's EIN .....	
Firm name .....	Firm EIN# .....	
Firm address .....	Firm telephone number .....	
Fill in if self-employed <input type="radio"/> .....	DOR may discuss this return with the preparer <input type="radio"/> .....	