

***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.



## Massachusetts Department of Revenue

## Schedule E-3

## Estate, Trust, REMIC and Farm Income and (Loss)

2025

Form 1 and Form 1-NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

Name Social Security number

Name of entity Federal Identification number

Fill in one only:

☐ Estate/trust ☐ REMIC ☐ Farm

Enter amount of 90% refundable PTE Excise Credit claimed from the Massachusetts K-1 issued by this entity (see Schedule E instructions):

## Income or (loss) from Estates and Trusts

▼ Fill in oval if showing a loss

1	Passive deduction or (loss) allowed. (Enter as positive amount.)	1	<input type="text"/>
2	Passive income (from U.S. Schedule K-1)	2	<input type="text"/>
3	Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)	3	<input type="text"/>
4	Other income (from U.S. Schedule K-1)	4	<input type="text"/>
5	Combine lines 2 and 4	5	<input type="text"/>
6	Combine lines 1 and 3	6	<input type="radio"/>
7	Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)	7	<input type="radio"/>
8	Estate or non-grantor type income taxed from Form 2, if included on line 7	8	<input type="text"/>
9	Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)	9	<input type="radio"/>
10	Interest (other than from Massachusetts banks) and dividends if included in line 9	10	<input type="text"/>
11	Adjustments to 5.0% income. Enclose statement.	11	<input type="text"/>
12	Subtotal. Combine lines 10 and 11	12	<input type="text"/>
13	Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)	13	<input type="radio"/>

## Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)

14	Excess inclusion (from U.S. Schedule Q, line 2c). Not less than 0	14	<input type="text"/>
15	Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)	15	<input type="radio"/>
16	Income (from U.S. Schedule Q, line 3b)	16	<input type="text"/>
17	Combine lines 15 and 16. (Enter loss as negative amount.)	17	<input type="radio"/>

## Farm Income

18	Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)	18	<input type="text"/>
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