

Caution:
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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
Rental Income or Loss

2025

Name of estate or trust

Estate or trust employer identification number

Rental, Royalty and REMIC Income or Loss

▼ Fill in oval if showing a loss

1a Rental and royalty income or loss (from U.S. Schedule E, Part I, line 26 and Part V, line 40)	1a	
1b Real Estate Mortgage Investment Conduit (REMIC) income or loss (from U.S. Schedule E, Part IV, line 39)	1b	
1 Add lines 1a and 1b	1	
2 Massachusetts differences	2	

Explain

3 Abandoned Building Renovation Deduction	3	
4 Total rental, royalty and REMIC income (or loss), for Massachusetts. Combine lines 1, 2 and 3. Enter here and on Form 2, line 4	4	

DO NOT FILE.
DRAFT AS OF OCTOBER 2, 2025.
SUBJECT TO CHANGE.
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