

Caution:

***DRAFT – DO NOT
FILE***

This is an early release draft of
a 2026 Massachusetts tax
form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be
processed.



Form 63-ELT (Entity Level Tax)
(Chapter 63D PTE Excise and Chapter 63E PTE Excise)

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

For calendar year 2026 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: ☐ Initial return ☐ Final return ☐ Name change ☐ Address change ☐ Amended return (see instructions) ☐ Amended return due to federal change

☐ Amended return due to federal audit ☐ Amended return due to IRS BBA Partnership Audit ☐ Enclosing Schedule TDS

1 Type of entity (fill in one only): ☐ S-Corporation ☐ Partnership (Form 3) ☐ Trust

2 Fill in: Eligible pass-through entity election(s): (see instructions) ☐ Chapter 63D PTE Excise ☐ Chapter 63E PTE Excise

3 Total number of members in pass-through entity _____

4 Total number of Massachusetts qualified members subject to: (see instructions)

a Chapter 63D PTE Excise **4a**

b Chapter 63E PTE Excise **4b**

5 Entity-Level Tax: (see instructions)

a Chapter 63D PTE Excise **5a**

b Chapter 63E PTE Excise **5b**

Total amount of Entity-Level Tax Paid. Add lines 5a and 5b. **5**

Total qualified income subject to Chapter 63D and/or Chapter 63E 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 Chapter 63D and/or Chapter 63E Entity-Level Tax.

Section 1. To be completed by S Corporation and 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% excise under Chapter 63D (see instructions)	13	
14 Total income subject to 4% excise under Chapter 63E (see instructions)	14	

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% excise under Chapter 63D (see instructions)	11	
12 Total income subject to 4% excise under Chapter 63E (see instructions)	12	

Section 3. Qualified Members of Electing Pass-through Entity. (see instructions)

Member Name	TIN	Address	Member type	Election(s)	Ord. Income/ Interest/Div.	Cap. Gain/Loss	Qualified Income Subtotal	Surtax threshold	5% Income (63D)	4% Income (63E)	Tax Paid (63D)	Credit (63D)	Tax Paid (63E)	Credit (63E)

Section 4. Calculation of Entity-Level Tax. To be completed by all eligible electing entity-level taxpayers.

(See Instructions)

1 Total income subject to 5% excise under **Chapter 63D** (see instructions) **1**

2 Total income subject to 4% excise under **Chapter 63E** (see instructions) **2**

3 Entity-Level tax:

 a 5% entity-level tax due. Multiply line 1 by .05 and enter amount here **3a**

 b 4% entity-level tax due. Multiply line 2 by .04 and enter amount here **3b**

 Total amount of Entity-Level tax due. Add lines 3a and 3b **3**

4 Entity-Level tax payments:

 a Overpayment of entity-level tax from prior year applied to this year's estimated entity-level tax **4a**

 b Massachusetts estimated entity-level tax payments **4b**

 c Payment of entity-level tax made with extension **4c**

 d Entity-Level tax payment with original entity-level tax return (use only if amending a return. **Not less than 0.**) **4d**

 Total entity-level tax payments. Add lines 4a through 4d. **4**

5 Amount of entity-level tax overpaid. (If line 3 is **smaller** than line 4, subtract line 3 from line 4. If line 3 is **larger** than line 4, go to line 8. If line 3 and line 4 are equal, enter 0 in line 7) **5**

6 Amount of entity-level tax overpaid to be applied to next year **6**

7 Amount of entity-level tax to be refunded. Subtract line 6 from line 5 **7**

8 Entity-Level Tax balance due. Subtract line 4 from line 3 **8**

9 Penalties and interest:

☐ **Exception.** Enclose Form M-2210

 a M-2210 penalty **9a**

 b Late file and/or late pay penalties **9b**

 c Interest on unpaid entity-level tax due **9c**

 Total penalty and interest. Add lines 9a through 9c **9**

10 Total payment due at time of filing. Add lines 8 and 9 **10**

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(s) for the taxpayer to pay tax at the entity level under MGL chapter 63D and/or chapter 63E as reported herein. I understand that once made the election(s) 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 ☐	DOR may discuss this return with the preparer ☐	