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.

Massachusetts Department of Revenue

Schedule FE

Report With Respect to Foreign Entities

2026

For calendar year 2026 or taxable year beginning **2026 and ending**

Name of corporation | Taxpayer Identification number | Category of filer (check all that apply) ○ 2 ○ 3 ○ 4 ○ 5a ○ 5b ○ 5c

Name of person filing U.S. Form 5471 | Taxpayer Identification number | Pct. of foreign corporation stock ownership

Name of foreign corporation | Employer Identification number (if any) | Country of incorporation

Address in country of residence of foreign corporation

City/Town | State | Zip

Fill in if foreign corporation is a member of a Massachusetts combined group | Principal business activity code | Principal business activity

○ Worldwide election ○ Waters edge election

Beginning date of foreign corporation's annual accounting period (mm/dd/yyyy) | Ending date (mm/dd/yyyy)

Taxable income or loss (from U.S. return as filed) . . . . . .

Income. U.S. dollar amounts, from U.S. Form 5471, Schedule C.

1a Gross receipts or sales **1a**

1b Returns and allowances **1b**

1c Subtract line 1b from line 1a **1c**

2 Cost of goods sold **2**

3 Gross profit. Subtract line 2 from line 1c **3**

4 Dividends **4**

5 Interest **5**

6a Gross rents **6a**

6b Gross royalties and license fees **6b**

7 Net gain or loss on sale of capital assets **7**

8a Foreign currency transaction gain or loss (unrealized) **8a**

8b Foreign currency transaction gain or loss (realized) **8b**

9 Other income (enclose statement). See instructions **9**

10 Total income. Add lines 3 through 9 . . . . . **10**

DRAFT AS OF SEPTEMBER 25, 2026.
SUBJECT TO CHANGE.
DO NOT FILE.
DO NOT FILE.

Name of corporation | Taxpayer Identification number | Category of filer (check all that apply)

○ 2 ○ 3 ○ 4 ○ 5a ○ 5b ○ 5c

Deductions

11 Compensation not deducted elsewhere **11**

12a Rents **12a**

12b Royalties and license fees **12b**

13 Interest **13**

14 Depreciation not deducted elsewhere **14**

15 Depletion **15**

16 Taxes (exclude income tax expense (benefit)) **16**

17 Other deductions (exclude income tax expense (benefit)). Enclose statement **17**

18 Total deductions. Add lines 11 through 17 . . . . . **18**

Net income

19 Net income or loss before unusual or infrequently occurring items, and income tax expense (benefit). Subtract line 18 from line 10 . . . . . **19**

20 Unusual or infrequently occurring items **20**

21a Income tax expense (benefit) (current) **21a**

21b Income tax expense (benefit) (deferred) **21b**

22 Current year net income or loss per books. Combine lines 19 through 21b **22**

Other comprehensive income

23a Foreign currency translation adjustments **23a**

23b Other **23b**

23c Income tax expense (benefit) related to other comprehensive income **23c**

24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) **24**

DRAFT AS OF SEPTEMBER 25, 2026. DO NOT FILE. SUBJECT TO CHANGE. DO NOT FILE.