Form 1 and Form 1-NR/PY filers must use Schedule E-2 to report income and loss from partnerships and S corporations. Separate Schedule(s) E-2 must be filed for each individual entity.

<table>
<thead>
<tr>
<th>Name</th>
<th>Social Security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of entity</td>
<td>Federal Identification number</td>
</tr>
</tbody>
</table>

Fill in one only:
- S corporations
- Partnership

### Income or (Loss) from Partnerships and S Corporations

1. Passive loss allowed. (Enter as positive amount.)
2. Passive income (from U.S. Schedule K-1)
3. Non-passive loss (from U.S. Schedule K-1). (Enter as positive amount.)
4. Section 179 expense deduction (from U.S. Form 4562). (Enter as positive amount.)
5. Non-passive income (from U.S. Schedule K-1)
6. Combine lines 2 and 5
7. Combine lines 1, 3 and 4
8. Partnership or S corporation income or (loss). Combine lines 6 and 7. (Enter loss as negative amount.) ▼ Fill in oval if showing a loss
9. Interest (other than from Massachusetts banks) and dividends if included in line 8
10. Interest from Massachusetts banks if included in line 8
11. Total partnership and S corporation income or (loss). Subtract the total of lines 9 and 10 from line 8. (Enter loss as negative amount.) ▼ Fill in oval if showing a loss
12. Fill in if reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year unallowed loss from a passive activity (if that loss was not reported on U.S. Form 8582) or unreimbursed partnership expenses
13. Fill in if any amount of this investment not at risk