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.

<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>

**Check one only:** ☐ Estate/Trust  ☐ REMIC  ☐ Farm

### Income or (Loss) from Estates and Trusts
- **1** Passive deduction or loss allowed. (Enter as positive amount.)
- **2** Passive income (from U.S. Schedule K-1)
- **3** Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)
- **4** Other income (from U.S. Schedule K-1)
- **5** Combine lines 2 and 4
- **6** Combine lines 1 and 3
- **7** Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)
- **8** Estate or non-grantor type income taxed from Form 2, if included on line 7
- **9** Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)
- **10** Interest (other than from Massachusetts banks) and dividends if included in line 9
- **11** Adjustments to 5.3% income. Enclose statement
- **12** Subtotal. Combine lines 10 and 11
- **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.)

### Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)
- **14** Excess inclusion (from U.S. Schedule Q, line 2c)
- **15** Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)
- **16** Income (from U.S. Schedule Q, line 3b)
- **17** Combine lines 15 and 16. (Enter loss as negative amount.)

### Farm Income
- **18** Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)

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**Schedule E-3**

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

2011

Massachusetts

Department of Revenue

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