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.)
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.)
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.

\[\text{\textbullet\ Fill in oval if showing a loss}\]