



# Schedules D-1, E & F

## Massachusetts Department of Revenue

# 2000

Name(s) as shown on page 1 of return

Federal identification number

### Schedule D-1. Long-Term Common Trust Fund Capital Gains

	A.	B.	C.	D.				
	Held more than one year but not more than two years	Held more than two years but not more than three years	Held more than three years but not more than four years	Held more than four years but not more than five years				
<b>1</b> Long-term common trust fund capital gains . . . . . <b>1</b>								
<b>2</b> Modified gross long-term common trust fund capital gains. Attach statement if line 2 is different from line 1. See instructions . . . . . <b>2</b>								
<b>3a</b> Beneficiaries claim of No Tax Status (from Form 20). See instructions. . . . . <b>3a</b>								
<b>3b</b> Beneficiaries exemptions (from Form 20A). See instructions . . . . . <b>3b</b>								
<b>4</b> Adjusted long-term common trust fund capital gains. <i>Subtract lines 3a and 3b from line 2</i> . . . . . <b>4</b>								
	<small>Multiply line 4, col. A by .05; enter result below</small>	<small>Multiply line 4, col. B by .04; enter result below</small>	<small>Multiply line 4, col. C by .03; enter result below</small>	<small>Multiply line 4, col. D by .02; enter result below</small>				
<b>5</b> <i>Multiply line 4 by the applicable tax rate.</i> . . . . . <b>5</b>								
<b>6</b> Tax on long-term common trust fund capital gains. <i>Add lines 5A, 5B, 5C, 5D and 5E (page 2).</i> Enter result here and on Form 2, line 40 . . . . . <b>6</b>	<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>							

### Schedule E. Rental, Royalty and REMIC Income or (Loss)

Attach copy of U.S. Schedule E and U.S. Form 8582.

<b>1a</b> Rental and royalty income or (loss) (from U.S. Schedule E, Part I, line 26 and Part V, line 39) . . . . . <b>1a</b>	
<b>1b</b> Real Estate Mortgage Investment Conduit (REMIC) income or (loss) (from U.S. Schedule E, Part IV, line 38) . . . . . <b>1b</b>	
<b>1</b> <i>Add lines 1a and 1b</i> . . . . . <b>▶1</b>	
<b>2</b> Massachusetts differences. Explain: _____ <b>▶2</b>	
<b>3</b> Abandoned Building Renovation Deduction (attach statement — see instructions) . . . . . <b>▶3</b>	
<b>4</b> Total rental, royalty and REMIC income (or loss) for Massachusetts. <i>Combine lines 1, 2 and 3.</i> Enter here and on Form 2, line 15 . . . . . <b>4</b>	

### Schedule F. Credit for Income Taxes Paid to Other Jurisdictions

If you have income other than from Form 2, line 23 that is taxed by other jurisdictions, see Schedule F instructions.

<b>1</b> Total 5.85% income taxed by other jurisdictions. . . . . <b>▶1</b>	
<b>2</b> Total gross 5.85% income (from Form 2, line 18). . . . . <b>2</b>	
<b>3</b> Percentage of total taxed by other jurisdictions. <i>Divide line 1 by line 2</i> . . . . . <b>3</b>	
<b>4</b> Massachusetts tax on 5.85% income. <i>Multiply Form 2, line 23 by .0585</i> . . . . . <b>4</b>	
<b>5</b> Percentage of Massachusetts tax. <i>Multiply line 3 by line 4</i> . . . . . <b>5</b>	
<b>6</b> Income tax paid on such income to other jurisdictions (attach copies of returns). See instructions. . . . . <b>6</b>	
<b>7</b> <b>Allowable Credit.</b> Enter the <b>smaller</b> of lines 5 or 6 here and in line 42 on Form 2. Check appropriate box in line 42. . . . . <b>7</b>	

**E.  
Held more  
than five years**

<b>1</b>	Long-term common trust fund capital gains . . . . .	<b>1</b>	
<b>2</b>	Modified gross long-term common trust fund capital gains. Attach statement if line 2 is different from line 1. See instructions . . . . .	<b>2</b>	
<b>3a</b>	Beneficiaries claim of No Tax Status (from Form 20). See instructions . . . . .	<b>3a</b>	
<b>3b</b>	Beneficiaries exemptions (from Form 20A). See instructions . . . . .	<b>3b</b>	
<b>4</b>	Adjusted long-term common trust fund capital gains. <i>Subtract lines 3a and 3b from line 2.</i> . . . . .	<b>4</b>	
			Multiply line 4, col. E by .01; enter result below
<b>5</b>	<i>Multiply line 4 by the applicable tax rate. Complete line 6 on page 1.</i> . . . . .	<b>5</b>	