FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

Schedule E, Part I Rental, Royalty and REMIC Income or Loss 2002

▼ If showing a loss, mark an X in box at left

1a	Rental and royalty income/loss (from U.S. Sch. E, Part I, line 26 and U.S. Sch. E, Part V, line 39)	1a	
1b	Real Estate Mortgage Investment Conduit (REMIC) income/loss (from U.S. Sch. E, Part IV, line 38)	1b	
1	Subtotal. Combine line 1a and line 1b	1	
2	Massachusetts differences, explain: _____	2	
3	Subtotal. Combine line 1 and line 2	3	
4	Abandoned Building Renovation Deduction	4	
5	Total rental, royalty and REMIC income or loss for Massachusetts. Subtract line 4 from line 3	5	

Schedule E, Part II Income or Loss from Partnerships and S Corporations

▼ If showing a loss, mark an X in box at left

1	Partnership and S corporation income/loss (from U.S. Schedule E, Part II, line 31)	1	
2	Massachusetts differences, explain: _____	2	
3	Subtotal. Combine line 1 and line 2	3	
4	Abandoned Building Renovation Deduction	4	
5	Massachusetts adjusted partnership and S corporation income or loss. Subtract line 4 from line 3	5	
6	Interest (other than from Mass. banks) and dividends if included in line 5 (for Mass. Sch. B, line 3)	6	
7	Interest from Mass. banks if included in line 5 (for Form 1, line 5a or Form 1-NR/PY, line 7a)	7	
8	Total income or loss from partnerships & S corporations. Subtract total of lines 6 & 7 from line 5	8	

Schedule E, Part III Income or Loss from Grantor-type Trusts and Non-Mass. Estates and Trusts

▼ If showing a loss, mark an X in box at left

1	Estate and trust income/loss (from U.S. Schedule E, Part III, line 36)	1	
2	Massachusetts differences, explain: _____	2	
3	Subtotal. Combine line 1 and line 2	3	
4	Abandoned Building Renovation Deduction	4	
5	Massachusetts adjusted trust and estate income/loss. Subtract line 4 from line 3	5	
6	Estate or nongrantor-type trust income taxed on Massachusetts Form 2, if included in line 5	6	
7	Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 6 from line 5	7	
8	Interest (other than from Mass. banks) and dividends if included in line 7 (for Mass. Sch. B, line 3)	8	
9	Adjustments of 5.3% income (**enclose** statement)	9	
10	Subtotal. Combine line 8 and line 9	10	
11	Income or loss from grantor-type trusts & non-Mass. estates & trusts. Subtract line 10 from line 7	11	