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SOCIALSECNO

Income or Loss from Partnerships and S Corporations

25.	Passive loss allowed	25	XXXXXXXXXXXXXX
26.	Passive income	26	XXXXXXXXXXXXXX
27.	Non-passive loss	27	XXXXXXXXXXXXXX
28.	Section 179 expense deduction	28	XXXXXXXXXXXXXX
29.	Non-passive income	29	XXXXXXXXXXXXXX
30.	Combine lines 26 and 29	30	XXXXXXXXXXXXXX
31.	Combine lines 25, 27 and 28	31	-XXXXXXXXXXXXXX
32.	Partnership and S corporation income or loss. Combine lines 30 and 31	32	-XXXXXXXXXXXXXX
33.	Interest (other than MA banks) and dividends if included in line 32	33	XXXXXXXXXXXXXX
34.	Interest from Massachusetts banks if included in line 32	34	XXXXXXXXXXXXXX
35.	Total income or loss from partnerships and S corporations	35	-XXXXXXXXXXXXXX
36.	Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	X	

Income or Loss from Estates and Trusts

37.	Passive deduction or loss allowed	37	XXXXXXXXXXXXXX
38.	Passive income	38	XXXXXXXXXXXXXX
39.	Non-passive deduction or loss	39	XXXXXXXXXXXXXX
40.	Non-passive other income	40	XXXXXXXXXXXXXX
41.	Add lines 38 and 40	41	XXXXXXXXXXXXXX
42.	Add lines 37 and 39	42	-XXXXXXXXXXXXXX
43.	Estate and trust income or loss. Combine lines 41 and 42	43	-XXXXXXXXXXXXXX
44.	Estate or non-grantor-type trust income	44	XXXXXXXXXXXXXX
45.	Grantor-type trust and non-Massachusetts estate and trust income	45	-XXXXXXXXXXXXXX
46.	Interest and dividends if included in line 45	46	XXXXXXXXXXXXXX
47.	Adjustments to 5.0% income	47	XXXXXXXXXXXXXX
48.	Subtotal. Combine lines 46 and 47	48	XXXXXXXXXXXXXX
49.	Income or loss from grantor type and non-Mass estates and trusts	49	-XXXXXXXXXXXXXX

Income or Loss from REMICs

50.	Excess inclusion	50	XXXXXXXXXXXXXX
51.	Taxable income or loss	51	-XXXXXXXXXXXXXX
52.	Income	52	XXXXXXXXXXXXXX
53.	Combine lines 51 and 52	53	-XXXXXXXXXXXXXX

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Farm Income

54. Net farm rental income or loss

54

-XXXXXXXXXXXXXX

Summary

55. Income or loss. Combine lines 24, 35, 49, 53 and 54

55

-XXXXXXXXXXXXXX

56. Massachusetts differences Enclose statements

56

-XXXXXXXXXXXXXX

57. Abandoned building renovation deduction

57

-XXXXXXXXXXXXXX

58. Total income or loss. Combine lines 55 through 57

58

-XXXXXXXXXXXXXX

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