Schedules D, E and F
Massachusetts Department of Revenue **1996**

Name(s) as shown on page 1 of return | Federal identification number

Schedule D: Capital Gains and (Losses)
(attach copy of U.S. Schedule D)

1	Net gains or (losses) (from U.S. Form 1041, Schedule D, line 12). If not filing U.S. Schedule D, report 100% of capital gains distributions in line 1 (see instructions) . . . . ►1	
2	Loss on the sale exchange or involuntary conversion of property used in a trade or business and held for more than a year (not included in line 1) . . . . ►2	
3	Subtotal. *Combine line 1 and line 2* . . . . . . ►3	
4	Net gains or (losses) taxed to other fiduciaries . . . . . . ►4	
5	*Exclude/subtract line 4 from line 3* . . . . . . ►5	
6	Massachusetts differences, if any (attach additional statement) . . . . . . ►6	
7	Massachusetts 1996 gains or (losses). *Combine lines 5 and 6* 7	
8	Long-term gains on collectibles. Also enter this amount in Schedule B, line 12 . . . . . . ►8	
9	Subtotal. *Subtract line 8 from line 7* . . . . . . ►9	
10	Prior years long-term unused (losses) for years beginning after 1981. (from 1995 Schedule D, line 13D) . . . . . . ►10	
11	1996 adjusted long-term capital gains and (losses). *Combine lines 9 and 10.* If result is a positive amount, enter on Form 2, line 33, if a (loss) complete lines 12-14 11	
12	If line 11 is a (loss), *multiply line 11 by .05 and enter the result* 12	
13	Enter the amount from Schedule B-1, line 11 if applicable; otherwise, enter “0” 13	
14	Long-term capital gains tax credit available for carryover in 1997. Combine line 12 and line 13 14	

Schedule E: Rental, Royalty and REMIC Income or (Loss)
(attach copy of U.S. Schedule E and U.S. Form 8582)

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

Schedule F: Credit for Income Taxes Paid to Other Jurisdictions
(If you have 12% or 5% income that is taxed by other jurisdictions, see Schedule F instructions)

1	Total 5.95% income taxed by other jurisdictions . . . . . . ►1	
2	Total gross 5.95% income (from Form 2, line 18) 2	
3	Percentage of total taxed by other jurisdictions. *Divide line 1 by line 2* 3	
4	Massachusetts tax on 5.95% income (from Form 2, line 40) 4	
5	Percentage of Massachusetts tax. *Multiply line 3 by line 4* 5	
6	Income tax paid on such income to other jurisdictions (attach copies of returns). See instructions 6	
7	**Allowable Credit.** Enter the **smaller** of lines 5 or 6 here and in line 46 on Form 2. Check appropriate box in line 46 7	