DO NOT FILE THIS FORM — FOR INFORMATIONAL PURPOSES ONLY.

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

Enclose copy of U.S. Sch. E and U.S. Form 8582. Add Sch. E, Part I, line 5; Part II, line 9; and Part III, line 11. Enter result in Form 1, line 7 or Form 1-NR/PY, line 9.

Schedule E, Part I: Rental, Royalty and REMIC Income or Loss 1996

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

LINE		
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 (enclose statement — see instructions)	4
5	Total rental, royalty and REMIC income or loss for Mass. Subtract line 4 from line 3	5

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

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 (enclose statement — see instructions)	4
5	Massachusetts adjusted partnership and S corporation income or loss. Subtract line 4 from line 3	5
6	12% interest and dividends in line 5 (for Massachusetts Schedule B, line 3)	6
7	Interest from Mass. banks included in line 5 (for Form 1, line 5a or Form 1-NR/PY, line 7a)	7
8	Subtotal. Add line 6 and line 7	8
9	Total income or loss from partnerships and S corporations. Subtract line 8 from line 5	9

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

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 (enclose statement — see instructions)	4
5	Massachusetts adjusted trust and estate income or 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	12% interest and dividends in line 7 (for Massachusetts Schedule B, line 3)	8
9	Adjustments of 5.95% 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