

2023 Schedule B

Part 1. Interest and Dividend Income

1. Total interest income	1
2. Total ordinary dividends	2
3. Other interest and dividends not included above	3
4. Total interest and dividends	4
5. Total interest from Massachusetts banks	5
6a. Other interest and dividends to be excluded	6a
6b. Part-year/Nonresidents only	6b
7. Subtotal	7
8. Allowable deductions from your trade or business	8
9. Subtotal	9

Part 2. Short-Term Capital Gains/Losses and Long-Term Gains on Collectibles

10. Massachusetts short-term capital gains	10
11. Massachusetts long-term capital gains on collectibles and pre-1996 installment sales	11
12. Massachusetts gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	12
13a. Add lines 10 through 12	13a
13b. Part-year/Nonresidents only	13b
13c. Subtract line 13b from line 13a. Not less than 0	13c
14. Allowable deductions from your trade or business	14
15. Subtotal	15
16. Massachusetts short-term capital losses	16
17. Massachusetts loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less	17
18. Prior short-term unused losses for years beginning after 1981	18

2023 Schedule B, pg. 2

	19a. Combine lines 15 through 18	19a
	19b. Part-year/Nonresidents only	19b
	19c. Exclude line 19b losses from line 19a	19c
	20. Short-term losses applied against interest and dividends	20
	21. Available short-term losses	21
	22. Short-term losses applied against long-term gains	22
	23. Short-term losses available for carryover in 2024	23
6	24. Short-term gains and long-term gains on collectibles	24
7	25. Long-term losses applied against short-term gain	25
8	26. Subtotal	26
9	27. Long-term gains deduction	27
0	28. Short-term gains after long-term gains deduction	28

Part 3. Adjusted Gross Interest, Dividends, Short-Term Capital Gains and Long-Term Gains on Collectibles

	29. Enter the amount from line 9	29
	30. Short-term losses applied against interest and dividends	30
	31. Subtotal interest and dividends	31
6	32. Long-term losses applied against interest and dividends	32
7	33. Adjusted interest and dividends	33
8	34. Enter the amount from line 28	34
9	35. Adjusted gross interest, dividends and certain capital gains	35
0	36. Excess exemptions	36
	37. Subtract line 36 from line 35	37
	38. Interest and dividends taxable at 5.0%	38
	39. Taxable 12% capital gains	39
	40. Available short-term losses for carryover in 2024	40