

2023 Schedule E

Income or Loss from Real Estate and Royalties

Income

- | | |
|-----------------------|---|
| 1. Rents received | 1 |
| 2. Royalties received | 2 |

Expenses

- | | |
|---|----|
| 3. Advertising | 3 |
| 4. Auto and travel | 4 |
| 5. Cleaning and maintenance | 5 |
| 6. Commissions | 6 |
| 7. Insurance | 7 |
| 8. Legal and other professional fees | 8 |
| 9. Management fees | 9 |
| 10. Mortgage interest paid to banks, etc. | 10 |
| 11. Other interest | 11 |
| 12. Repairs | 12 |
| 13. Supplies | 13 |
| 14. Taxes | 14 |
| 15. Utilities | 15 |
| 16. Other expenses | 16 |
| 17. Add lines 3 through 16 | 17 |
| 18. Depreciation expense or depletion | 18 |
| 19. Total expenses. Add lines 17 and 18 | 19 |
| 20. Income or loss from rental real estate or royalty properties | 20 |
| 21. Deductible rental real estate loss | 21 |
| 22. Income. Enter positive amounts shown on line 20 | 22 |
| 23. Losses. Add royalty losses from line 20 and real estate losses from line 21 | 23 |
| 24. Rental real estate and royalty income or loss | 24 |

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Income or Loss from Partnerships and S Corporations

25. Passive loss allowed	25
26. Passive income	26
27. Non-passive loss	27
28. Section 179 expense deduction	28
29. Non-passive income	29
30. Combine lines 26 and 29	30
31. Combine lines 25, 27 and 28	31
32. Partnership and S corporation income or loss. Combine lines 30 and 31	32
33. Interest (other than MA banks) and dividends if included in line 32	33
34. Interest from Massachusetts banks if included in line 32	34
35. Total income or loss from partnerships and S corporations	35
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	

Income or Loss from Estates and Trusts

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

Income or Loss from REMICs

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

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Farm Income

54. Net farm rental income or loss **54**

Summary

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

56. Massachusetts differences Enclose statements **56**

57. Abandoned building renovation deduction **57**

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