## 2023 Schedule E-2

Check one: S corp.

partnership

## Income or Loss from Partnerships and S Corporations

1.	Passive loss allowed	1
2.	Passive income	2
3.	Non-passive loss	3
4.	Section 179 expense deduction	4
5.	Non-passive income	5
6.	Combine lines 2 and 5	6
7.	Combine lines 1, 3 and 4	7
8.	Partnership and S corporation income or loss. Combine lines 6 and 7	8
9.	Interest (other than MA banks) and dividends if included in line 8	9
10.	Interest from Massachusetts banks if included in line 8	10
11.	Total income or loss from partnerships and S corporations	11
12.	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	Х

13. Check if any amount of this investment not at risk X