Form 1 and Form 1 NR/PY filers must use Schedule E-3 to report income and loss from estates, trusts, REMICs and farms. Separate Schedule(s) E-3 must be filed for each individual entity.

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Social Security number</td>
<td></td>
</tr>
<tr>
<td>Name of entity</td>
<td>Federal Identification number</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fill in oval if showing a loss</td>
<td></td>
</tr>
</tbody>
</table>

**Income or (Loss) from Estates and Trusts**

1. Passive deduction or (loss) allowed. (Enter as positive amount.)
2. Passive income (from U.S. Schedule K-1)
3. Deduction or (loss) (from U.S. Schedule K-1). (Enter as positive amount.)
4. Other income (from U.S. Schedule K-1)
5. Combine lines 2 and 4
6. Combine lines 1 and 3
7. Estate and trust income or (loss). Combine lines 5 and 6. (Enter loss as negative amount.)
8. Estate or non-grantor type income taxed from Form 2, if included on line 7
9. Grantor type trust and non-Massachusetts estate and trust income or (loss). Subtract line 8 from line 7. (Enter loss as negative amount.)
10. Interest (other than from Massachusetts banks) and dividends if included in line 9
11. Adjustments to 5.1% income. Enclose statement
12. Subtotal. Combine lines 10 and 11
13. Income or (loss) from grantor-type trusts and non-Massachusetts estates and trusts. Subtract line 12 from line 9. (Enter loss as negative amount.)

**Income or Loss from Real Estate Mortgage Investment Conduits (REMICs)**

14. Excess inclusion (from U.S. Schedule Q, line 2c)
15. Taxable income or net (loss) (from U.S. Schedule Q, line 1b). (Enter loss as negative amount.)
16. Income (from U.S. Schedule Q, line 3b)
17. Combine lines 15 and 16. (Enter loss as negative amount.)

**Farm Income**

18. Net farm rental income or (loss) (from U.S. Form 4835). (Enter loss as negative amount.)