| | AREA RESERVED |
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| 2024 Form 2 | |
| Massachusetts Fiduciary Income Tax Return | FOR 2-D BARCODE |
| | |
| Year beginning XXXXXXX Ending XXXXXXX | |
| NAMEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | (XXXX ESTTRIDNOXX (XXXX (XXX (XXXX (XXX (XX |
| Select applicable items: X Initial return X Ch | ange in trust's name X Nonresident beneficiaries listed on return |
| | ange in fiduciary X Resident estate or trust |
| | BA Partnership Audit X Change in fiduciary's name X Nonresident estate or trust |
| X Complex trust X Amended return due to federa X Bankruptcy estate - ch 7 X Final return | l change X Change in fiduciary's address X Enclosing Schedule DRE X Fiduciary Schedule TDS |
| X Bankruptcy estate - ch 11 | X Enclosing Schedule FCI |
| X Guardianship/conservatorship | X Member of lower-tier enti |
| X Qualified funeral trust | |
| X Qualified settlement fund | |
| X ESBT | |
| Number of employees in Massachusetts | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |
| Number of employees worldwide | XXXXXXXXXX |
| | ax at the entity level pursuant to MGL ch 63D (this election is irrevocable) |
| Total amount paid art B Income | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |
| Wages, salaries, tips and other employee compensation | 1 XXXXXXXXXXXXX |
| Taxable pensions and annuities | 2 XXXXXXXXXXXXXX |
| Business/profession or farm income or loss | 3 —XXXXXXXXXXXXXX |
| Rental, royalty and REMIC income or loss | 4 -XXXXXXXXXXXXXX |
| 5. Total Part B 5.0% interest from Massachusetts banks | 5 XXXXXXXXXXX |
| 6. Other Part B 5.0% income | 6 —XXXXXXXXXXXX |
| | knowledge and belief this return and enclosures are true, correct and complete. |
| Signature of fiduciary Date F | rint paid preparer's name Paid preparer's PTIN XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |
| | aid preparer's phone Paid preparer's EIN |
| | XXXXXXXXXXX |
| May the Department of Revenue discuss this return with the preparer sh | |
| F | aid preparer's signature Date Check if self-employe XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |
| Name of designated tax matters partner | Identifying number of tax matters partner |
| | TICE AVAILABLE UPON REQUEST |
| PRIVACY ACT NO | HOL AVAILABLE OF ON HEROLOT |

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| 18 | NI/ | assachusetts Fiduciary Income Tax Return AMEOFESTATEORTRUSTXXXXXXXXXXXXXXXX ESTTRIDNOXX | | |
| 19 | INF | AMEDI ESTATEURTRUSTAAAAAAAAAAAAAAA ESTIRIDHUAA | | |
| 20 | - | T. J. D. J. D. C. OV. St. 2002 - A. J. Brand A. H. W. J. D. O. | _ | -XXXXXXXXXXXX |
| 21 | 7. | Total Part B 5.0% income. Add lines 1 through 6 | 7 | |
| 22 | 8. | Deductions allowed decedents | 8 | XXXXXXXXXXXX |
| 23 | 9. | Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7 | 9 | -XXXXXXXXXXXXX |
| 24 | 10. | Income distribution deduction | 10 | XXXXXXXXXXXX |
| 25 | 11. | Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0" | 11 | XXXXXXXXXXXX |
| 26 | 12. | Nonresident/charitable deduction. Not less than "0." | 12 | XXXXXXXXXXX |
| 27 | 13. | Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. Not less than "0" | 13 | XXXXXXXXXXX |
| 28 | | | | |
| 29 | | t A Interest and Dividend Income | | WWWWWWWWWW |
| 30 | 14. | Part A 5.0% interest and dividend income | 14 | XXXXXXXXXXX |
| 31 | 15. | Part A 5.0% common trust fund interest and dividend income | 15 | XXXXXXXXXXXX |
| 32 | 16. | Total Part A 5.0% interest and dividend income. Add lines 14 and 15 | 16 | XXXXXXXXXXXX |
| 33 | 17. | Income distribution deduction | 17 | XXXXXXXXXXX |
| 34 | 18. | Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than "C |)" 18 | XXXXXXXXXXX |
| 35 | 19. | Nonresident/charitable deduction. Not less than "0." | 19 | XXXXXXXXXXX |
| 36 | 20. | Net Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less that | an "0" 20 | XXXXXXXXXXX |
| 37 | 21. | Net Part A and Part B 5.0% income taxable to fiduciary. Add lines 13 and 20 | 21 | XXXXXXXXXXX |
| 38 | 22. | | 22 | XXXXXXXXXXX |
| 39 | | | | |
| 40 | Part | t A 8.5% and 12% Capital Gains | | |
| 41 | 23. | Taxable Part A 8.5% and 12% capital gains. Not less than "0" | 23 | XXXXXXXXXXX |
| 42 | 24. | Part A 8.5% short-term common trust fund capital gains | 24 | XXXXXXXXXXX |
| 43 | 25. | Total Part A 8.5% and 12% capital gains. Add lines 23 and 24 | 25 | XXXXXXXXXXX |
| 44 | 26. | Income distribution deduction | 26 | XXXXXXXXXXXX |
| 45 | 27. | Part A 8.5% and 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than "0" | 27 | XXXXXXXXXXXX |
| 46 | 28. | Nonresident/charitable deduction. Not less than "0" | 28 | XXXXXXXXXXXX |
| 47 | 29. | | | XXXXXXXXXXXX |
| 48 | 20. | Fill in if reporting long-term gains on collectibles X | uii 0 20 | 700000000000 |
| 49 | 30. | Tax on Part A capital gains. Multiply line 29 by .085 | 30 | XXXXXXXXXXXX |
| 50 | | tax of tractification and the state of the s | | 700000000000 |
| | Part | t C 5.0% Capital Gains | | |
| 52 | 31. | Part C 5.0% long-term capital gains Not less than "0." If filing Schedule D-IS, Installment Sales, fill in | 31 | XXXXXXXXXXXX |
| 53 | 32. | Part C 5.0% long-term common trust fund capital gains | 32 | XXXXXXXXXXXX |
| 54 | 33. | Total Part C 5.0% long-term capital gains. Add lines 31 and 32 | 33 | XXXXXXXXXXXX |
| 55 | 34. | Income distribution deduction | 34 | XXXXXXXXXXXX |
| 56 | J7. | moonio didinadii deddellori | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
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06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80



2024 Form 2, pg. 3 XXXXXXXXXXXX

 Massachusetts Fiduciary Income Tax Return

AREA RESERVED FOR 2-D BARCODE

| N/ | MEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | EST | TRII | ONOX | X | | | | | | | |
|-----|--|----------|----------|-----------|--------|-----------------------|-------|------|----------|-----|------|------------|
| 35. | Part C 5.0% long-term capital gains taxable to fiduciary. Subtract line 34 from | line 33 | . Not le | ss than ' | "0" | | 35 | X | (XX | XXX | XXX | XXX |
| 36. | Nonresident/charitable deduction. Not less than "0." | | | | | | 36 | X) | (XX) | XXX | XX) | XXX |
| 37. | Net Part C 5.0% long-term capital gain income taxable to fiduciary. Subtract lin | ne 36 fı | om line | e 35. Not | t less | than "0" | 37 | X | (XX) | XXX | XX) | XXX |
| 38. | Tax on Part C 5.0% long-term capital gains. | | | | | | 38 | | | XXX | | XXX |
| 39. | Credit recapture (from Credit Recapture Schedule) | | | | | | 39 | | | XXX | | XXX |
| 40. | Additional tax on installment sale | | | | | | 40 | X) | (XX) | XXX | XX | XXX |
| 41. | TOTAL INCOME TAX. | | | | | | | | | | | |
| | a. Income tax. Add lines 22, 30, 38, 39, and 40 | 41a | | XXXX | | | | | | | | |
| | b. 4% Surtax. (from Schedule 4% Surtax, line 7) | 41b | XX | XXXX | XΧ) | (XXX | | | | | ././ | |
| | c. Total tax. Add lines 41a and 41b | | | | | | 41 | | | XXX | | ΚXX |
| 42. | Credit for income taxes due to other jurisdictions (enclose Schedule OJC) | | | | | | 42 | | | XXX | | ΚXX |
| 43. | Other credits (from Credit Manager Schedule) | | | | | | 43 | | 30 30 30 | XXX | | XXX |
| 44. | Total credits. Add lines 42 and 43 | | | | | | 44 | | | XXX | | XXX |
| 45. | Credits passed through to beneficiaries on Schedules 2K-1 | | | | | | 45 | | 30 30 30 | XXX | | XXX |
| 46. | Credits remaining with fiduciary. Subtract line 45 from line 44 | | | | | | 46 | | 30 30 30 | XXX | | ΚXX |
| 47. | Tax after credits. Subtract line 46 from line 41 | | | | | | 47 | X) | (XX) | XXX | XX) | ΚXX |
| 48. | Amended Return Only. Overpayment from original return. Not less than 0 | | | | | | 48 | X) | (XX) | XXX | XX) | ΚXX |
| 49. | Tax after credits and overpayment from original return. Add lines 47 and 48 | | | | | | 49 | | | XXX | | ΚXX |
| 50. | Massachusetts income tax withheld | | | | | | 50 | X | (XX) | XXX | XX) | ΚXX |
| 51. | Overpayment of tax from prior year applied to this year's estimated tax | | | | | | 51 | | 30 30 30 | XXX | | ΚXX |
| 52. | Massachusetts estimated tax payments | | | | | | 52 | X) | (XX) | XXX | XX) | ΚXX |
| 53. | Payments made with extension | | | | | | 53 | | | XXX | | ΚXX |
| 54. | Amended Return Only. Payment with original return | | | | | | 54 | | 30 30 30 | XXX | | ΚXX |
| 55. | Refundable credits (from Credit Manager Schedule) | | | | | | 55 | X | (XX) | XXX | XX) | ΚXX |
| 56. | Refundable Child and Family Tax Credit | | | | | | 56 | X | (XX) | XXX | XX) | ΚXX |
| 57. | Total tax payments. Add lines 50 through 56 | | | | | | 57 | X | (XX) | XXX | XX) | ΚXX |
| 58. | Overpayment Subtract line 49 from line 57 | | | | | | 58 | X | (XX) | XXX | XX) | ΚXX |
| 59. | Amount of overpayment you want applied to next year | | | | | | 59 | X | (XX) | XXX | XX) | ΚXX |
| 60. | Amount of your refund. Subtract line 59 from line 58 | | | | | | 60 | X | (XX) | XXX | XX) | XXX |
| 61. | Tax due. Subtract line 57 from line 49. Pay online at www.mass.gov/dor/pay | online | | | | | 61 | X | (XX) | XXX | XX) | XXX |
| | Interest XXXXXXX Penalty XXXXXXX M-2210F amt. | | | XXX | | X enclose orm M-22 | | | | | | |
| | | | | | | | | | | | | |
| | xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx | XXX | XXX | XXXX | XΧ> | (XXXX | XXXXX | (XX) | (XX | XXX | | T |