

2024

Massachusetts Department of Revenue
Form 2 Fiduciary Income Tax Return

FUTIL 2 Fluuciary income fax Return	Tax year beginning	Tax year ending
Calendar year filers enter 01–01–2024 and 12–31–2024 below; fiscal year filers enter appropriate	dates MMDDDYYYY	
NAME OF ESTATE OR TRUST		TE OR TRUST EMPLOYER IDENTIFICATION NUMBER
NAME OF FIDUCIARY		
TITLE OF FIDUCIARY		
MAILING ADDRESS OF FIDUCIARY CITY/TOWN/POST OFFIC	CE STATE ZIP + 4	
C/O	-0%	
J	00	
Company account number Date entity created	IMIDID A LA L	
	3.	resident beneficiaries listed on return ident estate or trust
	/ · · · · · · · · · · · · · · · · · · ·	resident estate or trust
		losing Schedule DRE
Bankruptcy estate - ch 7 Final return	— Fidu	uciary Schedule TDS (see instr.)
Bankruptcy estate - ch 11		losing Schedule FCI
Guardianship/conservatorship	─ Mer	mber of a lower-tier entity
Qualified funeral trust)`	
Qualified settlement fund ESBT		
Number of employees in Massachusetts		
1, 3 X		
Number of employees worldwide		
Annual Voluntary Election- Pass-through entity has elected to pay tax at the entity level pursuant to MG	3L ch 63D (this election is irrevocable)	
Total amount paid		
PART B INCOME	70	
1 Wages, salaries, tips and other employee compensation	1	
2 Taxable pensions and annuities	2	
	▼ IF A LOS	SS, MARK AN X IN BOX
3 Business/profession or farm income or loss. See instructions	3	00
4 Rental, royalty and REMIC income or loss (enclose Form 2, Schedule E)	4	
5 Total Part B 5.0% interest from Massachusetts banks	5	
6 Other Part B 5.0% income (winnings, lump-sum distributions, etc.). Enclose statement	6	
DECLARATION III declarate the second declarate the best of an important and be	-1:-f Ab.:	
DECLARATION. Under penalties of perjury, I declare that to the best of my knowledge and be SIGNATURE OF FIDUCIARY DATE PRINT PAID PREP.		PAID PREPARER'S PTIN
TITLE DATE PAID PREPARER'S	PHONE	PAID PREPARER'S EIN
MAY DOR DISCUSS THIS RETURN WITH THE PREPARER? PAID PREPARER'S SIGNATURE	DATE	IS PAID PREPARER SELF-EMPLOYED?
Yes		/ Yes
NAME OF DESIGNATED TAX MATTERS PARTNER IDENTIFYING NUMBER OF TAX MATTERS P	ARTNER	,



2024 FORM 2, PAGE 2

NAM	E OF ESTATE OR TRUST	ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER
7	Total Part B 5.0% income. Add lines 1 through 6	
8	Deductions allowed decedents. See instructions	
9	Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7	
10	Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1	
11	Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. Not less than 0	
12	Nonresident/charitable deduction. Not less than 0. See instructions	
	Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. Not less than 0	
	Part A 5.0% interest and dividend income (from Form 2, Schedule B, line 39). Enclose Schedule B	00
	Part A 5.0% common trust fund interest and dividend income	00
	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1	00
	Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than 0	00
		00
	Nonresident/charitable deduction. Not less than 0. See instructions	
21		00
	Tax from table. If line 21 is more than \$24,000, multiply amount by .05	00
	PART A 8.5% AND 12% CAPITAL GAINS	00
23	Taxable Part A 8.5% and 12% capital gains (from Form 2, Schedule B, line 40). Enclose Schedule B. Not less than 0 : 23	
24	Part A 8.5% short-term common trust fund capital gains	00
25	Total Part A 8.5% and 12% capital gains. Add lines 23 and 24	00
26	Income distribution deduction (from Schedule IDD, line 15). Enclose Schedules IDD and 2K-1	00
27	Part A 8.5% and 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than 0 27	
28	Nonresident/charitable deduction. Not less than 0. See instructions	
29	Net Part A 8.5% and 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than 0 29 If reporting long-term gains on collectibles, fill in oval and complete worksheet in instructions	00
	Tax on Part A Capital Gains. Multiply line 29 by .085	
31	Part C 5.0% long-term capital gains (from Form 2, Schedule D, line 18). Enclose Schedule D. Not less than 0. If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS	00
32	Part C 5.0% long-term common trust fund capital gains	00
33	Total Part C 5.0% long-term capital gains. Add lines 31 and 32	
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1	



2024 FORM 2, PAGE 3

IAME	OF ESTATE OR TRUST	ESTAT	E OR T	TRUST	EMPL	.OYER	IDEN	ITIFICAT	ION NUN	/IBER
35	Part C 5.0% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than 0								0	0
36	Nonresident/charitable deduction. Not less than 0. See instructions								0	0
37	Net Part C 5.0% long-term capital gain income taxable to fiduciary. Subtract line 36 from line 35. Not less than 0 37								0	0
38	Tax on Part C 5.0% long-term capital gains. Multiply line 37 by .05								0	0
39	Credit recapture (from Schedule CRS)								0	0
	Additional tax on installment sale	×.							0	0
	d. III.Cuttle tax. Add titles 22, 50, 50, 59, and 40									
	b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 41b Total tax. Add lines 41a and 41b								<u> </u>	0
42	Credit for income taxes due to other jurisdictions (enclose Schedule OJC)								A -	0
	Other credits (from Schedule CMS)									0
	Total credits. Add lines 42 and 43								0	0
45	Credits passed through to beneficiaries on Schedule 2K-1								0	0
46	Credits remaining with fiduciary. Subtract line 45 from line 44								0	0
47	Tax after credits. Subtract line 46 from line 41								0	0
	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions	•							0	0
49	Tax after credits and overpayment from original return. Add lines 47 and 48								0	0
50	Massachusetts income tax withheld (enclose all Massachusetts W-2, W-2G, 1099-G and 1099-R forms) 50								0	0
51	Overpayment of tax from prior year applied to this year's estimated tax								0	0
52	Massachusetts estimated tax payments (do not include the amount in line 51)								0	0
53	Payments made with extension								0	0
54	AMENDED RETURN ONLY. Payment with original return. See instructions								0	0
55	Refundable credits (from Schedule CMS)								0	0
56	Refundable Child and Family Tax Credit. See instructions								0	0
	Total tax payments. Add lines 50 through 56									0
50	Amount of overpayment to be credited to next year								0	0
	THIS IS YOUR REFUND. Subtract line 59 from line 58									0
	TAX DUE. Subtract line 57 from line 49. Pay in full online at mass.gov/masstaxconnect								0	0
υI	These amounts will affect your refund or tax due:								Α-	
l	Interest OOO Penalty OOO M-2210F amount Exception. Enclose Form M		0							ļ