



Massachusetts Department of Revenue
Schedule 2K-1
Beneficiary's Massachusetts Information

2024

Name of estate or trust		Estate or trust employer Identification number	
Name of beneficiary		Legal domicile (state) of beneficiary	Identification number of beneficiary
Street address			
City/Town	State	Zip	
Name of fiduciary			
Street address			
City/Town	State	Zip	
In/care/of address			
City/Town	State	Zip	
Fill in one only:		Percentage of beneficiary's taxable income	
<input type="radio"/> Amended 2K-1 <input type="radio"/> Final 2K-1			
What type of entity is beneficiary?			
<input type="radio"/> Individual resident <input type="radio"/> Individual nonresident <input type="radio"/> Resident trust or estate <input type="radio"/> Nonresident trust or estate			
<input type="radio"/> Ch 62 Exempt organization <input type="radio"/> Ch 63 Exempt organization <input type="radio"/> Other <input type="radio"/> Fill in if beneficiary is a nonresident of Massachusetts			

Allocable share item

Part B income

▼ Fill in oval if showing a loss

1 Wages, salaries, tips and other employee compensation	1	<input type="text"/>
2 Taxable pensions and annuities	2	<input type="text"/>
3 Business/profession or farm income or loss	3	<input type="radio"/>
4 Rental, royalty and REMIC income or loss	4	<input type="radio"/>
5 Massachusetts bank interest	5	<input type="text"/>
6 Other income, such as winnings, lump-sum distributions, etc. (itemize)	6	<input type="radio"/>
7 Deductions allowed decedents	7	<input type="text"/>

Part A interest and dividend income

8 Interest and dividend income (do not include income from common trust funds)	8	<input type="text"/>
9 Common trust fund interest and dividend income	9	<input type="text"/>

Part A capital gains

10 Taxable Part A 8.5% and 12% capital gains (do not include income from common trust funds)	10	<input type="text"/>
11 Part A 8.5% short-term common trust fund capital gains	11	<input type="text"/>

Part C capital gains

12 Part C 5.0% long-term capital gains (do not include income from common trust funds)	12	<input type="text"/>
13 Part C 5.0% long-term common trust fund capital gains	13	<input type="text"/>

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Name of estate or trust

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Allocable share item (cont'd.)

Credits and estimated tax payments

- 14** Taxes paid to other jurisdictions **14**
- 15** Refundable Child and Family Tax Credit **15**
- 16** Total other credits (from "Credit Section") **16**
- 17** Estimated tax payments made on behalf of nonresident beneficiary by fiduciary **17**
- 18** Other payments (see instructions) **18**

Beneficiary's Share of Chapter 63D refundable credit

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident beneficiaries having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If the beneficiary is a trust, fill in if the trust is a pass-through entity

19 Total qualified income subject to 5.0% entity-level tax

- a. Total of ordinary income or loss, interest, and dividend income **19a**
- b. Net gain or loss from the sale of capital assets **19b**
- c. Total income subject to 5.0% entity-level tax **19c**
- d. 100% of entity-level tax reported and paid by pass-through entity **19d**
- e. Beneficiary's refundable credit **19e**

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Name of estate or trust

Estate or trust employer identification number

Credit Section

Lead Paint		<input type="text"/>
Economic Opportunity Area		<input type="text"/>
Economic Development Incentive Program.	Certificate number <input type="text"/>	<input type="text"/>
Brownfields.	Certificate number <input type="text"/>	<input type="text"/>
Low-Income Housing.	Certificate number <input type="text"/>	<input type="text"/>
Historic Rehabilitation.	Certificate number <input type="text"/>	<input type="text"/>
Film Incentive.	Certificate number <input type="text"/>	<input type="text"/>
Medical Device.	Certificate number <input type="text"/>	<input type="text"/>
Ch 63D Refundable Credit		<input type="text"/>
Farming and Fisheries.		<input type="text"/>
Senior Circuit Breaker		<input type="text"/>
Solar/Wind		<input type="text"/>
Septic.		<input type="text"/>
Certified Housing Development.	Certificate number <input type="text"/>	<input type="text"/>
Life Sciences		<input type="text"/>
Veterans Hire.	Certificate number <input type="text"/>	<input type="text"/>
Low-Income Housing Donation.	Certificate number <input type="text"/>	<input type="text"/>
Angel Investor.	Certificate number <input type="text"/>	<input type="text"/>
Apprentice	Certificate number <input type="text"/>	<input type="text"/>
Vacant Store Front.	Certificate number <input type="text"/>	<input type="text"/>
Cranberry Bog.	Certificate number <input type="text"/>	<input type="text"/>
Dairy.	Certificate number <input type="text"/>	<input type="text"/>
Conservation.	Certificate number <input type="text"/>	<input type="text"/>
Community Investment.	Certificate number <input type="text"/>	<input type="text"/>
Offshore Wind Facility Capital Investment		<input type="text"/>
Offshore Wind Jobs		<input type="text"/>
National Guard Hiring	Certificate number <input type="text"/>	<input type="text"/>
Disability Employment		<input type="text"/>
Training Tax Credit	Certificate number <input type="text"/>	<input type="text"/>
Total Other Credits. Enter total on line 16		<input type="text"/>

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