

2022 Form 2 ng 2	RESERVE	D
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Massachusetts Fiduciary Income Tax Return NAMEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
7. Total Part B 5.0% income. Add lines 1 through 6	7	-XXXXXXXXXXXX
8. Deductions allowed decedents	8	XXXXXXXXXXXXX
9. Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7	9 -	-XXXXXXXXXXXXX
10. Income distribution deduction	10	XXXXXXXXXXXXX
11. Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0"	11	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
12. Nonresident/charitable deduction. Not less than "0."	12	XXXXXXXXXXXX
13. Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. Not less than "0"	13	XXXXXXXXXXXX
art A Interest and Dividend Income		
art A Interest and Dividend Income		XXXXXXXXXXX
14. Part A 5.0% interest and dividend income	14	XXXXXXXXXXXX
15. Part A 5.0% common trust fund interest and dividend income	15	XXXXXXXXXXXX
16. Total Part A 5.0% interest and dividend income. Add lines 14 and 15	16 17	XXXXXXXXXXXXXX
17. Income distribution deduction18. Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less th		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
19. Nonresident/charitable deduction. Not less than "0."	19	XXXXXXXXXXXXX
 Not Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less 		XXXXXXXXXXXXX
21. Net Part A and Part B 5.0% income taxable to fiduciary. Add lines 13 and 20	21	XXXXXXXXXXXXX
22. Tax	22	XXXXXXXXXXXXX
art A 12% Capital Gains		
23. Taxable Part A 12% capital gains. Not less than "0"	23	XXXXXXXXXXXX
24. Part A 12% short-term common trust fund capital gains	24	XXXXXXXXXXXX
25. Total Part A 12% capital gains. Add lines 23 and 24	25	XXXXXXXXXXX
26. Income distribution deduction	26	**************************************
27. Part A 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" Not Port A 10% conital rain income toyable to fidurious Subtract line 28 from line 27. Not less than "0"	28	
29. Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than "0"	' 29 30	XXXXXXXXXXXXX
30. 12% tax	30	$\Lambda\Lambda\Lambda\Lambda\Lambda\Lambda\Lambda\Lambda\Lambda\Lambda\Lambda$
art C 5.0% Capital Gains		
31. Part C 5.0% long-term capital gains Not less than "0." If filing Schedule D-IS, Installment Sales, fill in	X 31	XXXXXXXXXXXXX
32. Part C 5.0% long-term common trust fund capital gains	32	XXXXXXXXXXXX
33. Total Part C 5.0% long-term capital gains. Add lines 31 and 32	33	XXXXXXXXXXXX
34. Income distribution deduction	34	XXXXXXXXXXXXX
	VVVVVVVVV	VVVVVV
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	^^^^^	

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



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Massachusetts Fiduciary Income Tax Return

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 36. Nonresident/charitable deduction. Not le 37. Net Part C 5.0% long-term capital gain in 38. Tax on Part C 5.0% long-term capital gain 39. Credit recapture (from Credit Recapture 40. Additional tax on installment sale 41. Total tax. Add lines 22, 30 and 38 through 42. Credit for income taxes due to other juris 	ncome taxable to fiduciary. Subtract line 36 from line 35. Not less than "0" ins. Schedule) th 40 sdictions (enclose Schedule OJC)	35 36 37 38 39 40 41 42 43	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 Net Part C 5.0% long-term capital gain in Tax on Part C 5.0% long-term capital gain Credit recapture (from Credit Recapture Additional tax on installment sale Total tax. Add lines 22, 30 and 38 through Credit for income taxes due to other juris 	ncome taxable to fiduciary. Subtract line 36 from line 35. Not less than "0" ins. Schedule) th 40 sdictions (enclose Schedule OJC)	37 38 39 40 41 42	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 38. Tax on Part C 5.0% long-term capital ga 39. Credit recapture (from Credit Recapture 40. Additional tax on installment sale 41. Total tax. Add lines 22, 30 and 38 through 42. Credit for income taxes due to other juris 	ins. Schedule) Ih 40 sdictions (enclose Schedule OJC)	38 39 40 41 42	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 39. Credit recapture (from Credit Recapture 40. Additional tax on installment sale 41. Total tax. Add lines 22, 30 and 38 through 42. Credit for income taxes due to other juris 	Schedule) th 40 sdictions (enclose Schedule OJC)	39 40 41 42	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
40. Additional tax on installment sale41. Total tax. Add lines 22, 30 and 38 through42. Credit for income taxes due to other juris	nh 40 sdictions (enclose Schedule OJC)	40 41 42	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
41. Total tax. Add lines 22, 30 and 38 throug42. Credit for income taxes due to other juris	edictions (enclose Schedule OJC)	41 42	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
42. Credit for income taxes due to other juris	edictions (enclose Schedule OJC)	42	XXXXXXXXXXX
40 011 111 11 0 111 14 0 1	edule)	43	
43. Other credits (from Credit Manager School		70	XXXXXXXXXXXX
44. Total credits. Add lines 42 and 43		44	XXXXXXXXXXX
45. Credits passed through to beneficiaries	on Schedules 2K-1	45	XXXXXXXXXXX
46. Credits remaining with fiduciary. Subtract	t line 45 from line 44	46	XXXXXXXXXXXX
47. Tax after credits. Subtract line 46 from lin	ne 41	47	XXXXXXXXXXXX
48. Amended Return Only. Overpayment for	rom original return. Not less than 0	48	XXXXXXXXXXXX
49. Tax after credits and overpayment from	priginal return. Add lines 47 and 48	49	XXXXXXXXXXXX
50. Massachusetts income tax withheld		50	XXXXXXXXXXXX
51. 2021 overpayment applied to your 2022	estimated tax	51	XXXXXXXXXXXX
52. 2022 Massachusetts estimated tax payn	nents	52	XXXXXXXXXXX
53. Payments made with extension		53	XXXXXXXXXXXX
54. Payment with original return		54	XXXXXXXXXXXX
55. Refundable credits (from Credit Manage	r Schedule)	55	XXXXXXXXXXXX
56. Refundable credit allowed decedent		56	XXXXXXXXXXXX
57. Total tax payments. Add lines 50 through	n 56	57	XXXXXXXXXXX
58. Overpayment Subtract line 49 from line	57	58	XXXXXXXXXXX
59. Amount of overpayment you want applie	d to your 2023 estimated taxes	59	XXXXXXXXXXXX
60. Amount of your refund. Subtract line 59	from line 58	60	XXXXXXXXXXXX
	ay online at www.mass.gov/dor/payonline.	61	XXXXXXXXXXX
Interest XXXXXXXX Penalty	XXXXXXXX M-2210F amt. XXXXXXXX X EX enclose)	
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