



Commonwealth of Massachusetts

Department of Revenue

Tax Year 2014 Fiduciary Business Rules

Business Rules for Electronically Filing Forms 2, 2G and M-8736.

Rule Number	Rule Text	Form	Changes
F2-001	The Form 2, Part B Income, Line 4, Rental, Royalty and REMIC income or loss amount does not agree with the amount from the Schedule E, Line 4.	Form 2	
F2-002	The Form 2, Part B Income, Line 7, Total 5.2% Income amount has been calculated incorrectly.	Form 2	Edited
F2-003	The Form 2, Part B Income, Line 9, Total 5.2% Income less deductions allowed decedents amount has been calculated incorrectly.	Form 2	Edited
F2-004	The Form 2, Part B Income, Line 11, Total 5.2% Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-005	The Form 2, Part B Income, Line 13, Net Part B 5.2% Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-006	The Form 2, Part A Interest and Dividend Income, Line 14, Part A 5.2% Interest and Dividend Income amount does not agree with the amount from the Schedule B, Line 39.	Form 2	Edited
F2-007	The Form 2, Part A Interest and Dividend Income, Line 16, Total Part A 5.2% Interest and Dividend Income amount has been calculated incorrectly.	Form 2	Edited
F2-008	The Form 2, Part A Interest and Dividend Income, Line 18, Part A Interest and Dividend Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	
F2-009	The Form 2, Part A Interest and Dividend Income, Line 20, Net Part A Interest and Dividend Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	
F2-010	The Form 2, Part A Interest and Dividend Income, Line 21, Net Part A and Part B 5.2% Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-011	The Form 2, Part A Interest and Dividend Income, Line 22, Tax From Table amount has been calculated incorrectly.	Form 2	
F2-012	The Form 2, Part A 12% Capital Gains, Line 23, Taxable Part A 12% Capital Gains amount does not agree with the amount from the Schedule B, Line 40.	Form 2	
F2-013	The Form 2, Part A 12% Capital Gains, Line 25, Total Part A 12% Capital Gains amount has been calculated incorrectly.	Form 2	
F2-014	The Form 2, Part A 12% Capital Gains, Line 27, Part A 12% Capital Gains taxable to fiduciary amount has been calculated incorrectly.	Form 2	
F2-015	The Form 2, Part A 12% Capital Gains, Line 29, Net Part A 12% Capital Gain Income Taxable to fiduciary amount has been calculated incorrectly.	Form 2	
F2-016	The Form 2, Part A 12% Capital Gains, Line 30, 12% Tax amount has been calculated incorrectly.	Form 2	
F2-017	The Form 2, Part C 5.2% Capital Gains, Line 31, Part C 5.2% Long-Term Capital Gains amount does not agree with the amount from the Schedule D, Line 18.	Form 2	Edited

Rule Number	Rule Text	Form	Changes
F2-018	The Form 2, Part C 5.2% Capital Gains, Line 33, Total Part C 5.2% Long Term Capital Gains amount has been calculated incorrectly.	Form 2	Edited
F2-019	The Form 2, Part C 5.2% Capital Gains, Line 35, Part C 5.2% Long Term Capital Gains taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-020	The Form 2, Part C 5.2% Capital Gains, Line 37, Net Part C 5.2% Long Term Capital Gain income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-021	The Form 2, Part C 5.2% Capital Gains, Line 38, Tax on Part C 5.2% Long Term Capital Gains amount has been calculated incorrectly.	Form 2	Edited
F2-022	The Form 2, Part C 5.2% Capital Gains, Line 41, Total Tax amount has been calculated incorrectly.	Form 2	Edited
F2-023	The Form 2, Line 51, Total Credits amount has been calculated incorrectly.	Form 2	
F2-024	The Form 2, Line 54, Tax after Credits amount has been calculated incorrectly.	Form 2	
F2-025	The Form 2, Line 64, Total Tax Payments amount has been calculated incorrectly.	Form 2	Edited
F2-026	The Form 2, Line 65, Overpayment amount has been calculated incorrectly.	Form 2	Edited
F2-027	The Form 2, Line 67, Refund amount has been calculated incorrectly.	Form 2	Edited
F2-028	The Form 2, Line 68, Tax Due amount has been calculated incorrectly.	Form 2	Edited
F2-029	The Form 2, Schedule B, Line 4, Total Interest and Dividends amount has been calculated incorrectly.	Form 2	
F2-030	The Form 2, Schedule B, Line 6, Interest from Massachusetts Banks amount does not agree with the amount from Form 2, Line 5.	Form 2	
F2-031	The Form 2, Schedule B, Line 8, Total Adjustments amount has been calculated incorrectly.	Form 2	
F2-032	The Form 2, Schedule B, Line 9, Subtotal amount has been calculated incorrectly.	Form 2	
F2-033	The Form 2, Schedule B, Line 11, Subtotal amount has been calculated incorrectly.	Form 2	
F2-034	The Form 2, Schedule B, Line 13, Long Term Capital gains on Collectibles amount does not agree with the amount from Schedule D, Line 11.	Form 2	
F2-035	The Form 2, Schedule B, Line 15, amount has been calculated incorrectly.	Form 2	
F2-036	The Form 2, Schedule B, Line 17, amount has been calculated incorrectly.	Form 2	
F2-038	The Form 2, Schedule B, Line 22, Short Term Capital Losses applied against Interest and Dividends amount has been calculated incorrectly.	Form 2	
F2-039	The Form 2, Schedule B, Line 23, amount has been calculated incorrectly.	Form 2	

Rule Number	Rule Text	Form	Changes
F2-040	The Form 2, Schedule B, Line 25, Short Term Losses available for carryover amount has been calculated incorrectly and/or does not agree with the amount from Line 41.	Form 2	
F2-041	The Form 2, Schedule B, Line 26, Short Term gains and Long Term Gains on Collectibles amount does not agree with the amount from Schedule Line 21.	Form 2	
F2-042	The Form 2, Schedule B, Line 28, Subtotal amount has been calculated incorrectly.	Form 2	
F2-043	The Form 2, Schedule B, Line 29, Long Term Gains Deduction amount has been calculated incorrectly.	Form 2	
F2-044	The Form 2, Schedule B, Line 30, Short term Gains after Long Term Gains Deduction amount has been calculated incorrectly.	Form 2	
F2-045	The Form 2, Schedule B, Line 31, amount does not agree with the amount from Schedule B, Line 11.	Form 2	
F2-046	The Form 2, Schedule B, Line 32, Short Term Losses applied against Interest and Dividends amount does not agree with the amount from Schedule B, Line 22.	Form 2	
F2-047	The Form 2, Schedule B, Line 33, Subtotal amount has been calculated incorrectly.	Form 2	
F2-048	The Form 2, Schedule B, Line 35, Adjusted Interest and Dividends amount has been calculated incorrectly.	Form 2	
F2-049	The Form 2, Schedule B, Line 36, Adjusted Gross Interest, Dividends and Certain Capital Gains and Losses amount has been calculated incorrectly.	Form 2	
F2-050	The Form 2, Schedule B, Line 37, Expense and fiduciary compensation deduction amount has been calculated incorrectly.	Form 2	
F2-051	The Form 2, Schedule B, Line 38, Taxable Interest and Dividends and Certain Capital Gains amount has been calculated incorrectly.	Form 2	
F2-052	The Form 2, Schedule B, Line 39, amount has been calculated incorrectly.	Form 2	
F2-053	The Form 2, Schedule B, Line 40, Taxable 12% Capital Gains amount has been calculated incorrectly.	Form 2	
F2-054	The Form 2, Schedule B, Line 41, Available Short Term-Losses Carryover amount has been calculated incorrectly or does not agree with the amount from Schedule B, Line 25.	Form 2	
F2-055	The Form 2, Schedule D, Line 9, amount has been calculated incorrectly.	Form 2	
F2-056	The Form 2, Schedule D, Line 13, amount has been calculated incorrectly.	Form 2	
F2-057	The Form 2, Schedule D, Line 15, amount has been calculated incorrectly.	Form 2	
F2-058	The Form 2, Schedule D, Line 17, amount has been calculated incorrectly.	Form 2	
F2-059	The Form 2, Schedule D, Line 19, amount has been calculated incorrectly.	Form 2	
F2-060	The Form 2, Schedule E, Line 1, amount has been calculated incorrectly.	Form 2	

Rule Number	Rule Text	Form	Changes
F2-061	The Form 2, Schedule E, Line 4, Total Rental, Royalty and REMIC Income amount has been calculated incorrectly or does not agree with the amount from Form 2, Line 4.	Form 2	
F2-062	The Form 2, Schedule F, Line 2, Total Gross 5.2 Income does not agree with the amount from Form 2, Line 7.	Form 2	Edited
F2-063	The Form 2, Schedule F, Line 3, Percentage of Total taxed by other Jurisdictions amount has been calculated incorrectly.	Form 2	
F2-064	The Form 2, Schedule F, Line 4, Massachusetts Tax on 5.2% Income amount has been calculated incorrectly.	Form 2	Edited
F2-065	The Form 2, Schedule F, Line 5, Percentage of Massachusetts Tax amount has been calculated incorrectly.	Form 2	
F2-066	The Form 2, Schedule F, Line 7, Allowable Credit amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 42.	Form 2	
F2-067	The Form 2, Schedule H, Part 1, Line 1, Total Expenses amount has been calculated incorrectly.	Form 2	
F2-068	The Form 2, Schedule H, Part 1, Line 3, Total Taxable and Nontaxable Part A Income amount has been calculated incorrectly.	Form 2	
F2-069	The Form 2, Schedule H, Part 1, Line 4, amount has been calculated incorrectly.	Form 2	
F2-070	The Form 2, Schedule H, Part 1, Line 5, amount has been calculated incorrectly and/or does not agree with the amount from Schedule B, Line 37a.	Form 2	
F2-071	The Form 2, Schedule H, Part 2, Line 7, Total Taxable 5.2% Income amount does not agree with the amount from Form 2, Line 7.	Form 2	Edited
F2-072	The Form 2, Schedule H, Part 2, Line 8, Total Part A Income amount has been calculated incorrectly.	Form 2	
F2-073	The Form 2, Schedule H, Part 2, Line 9, amount has been calculated incorrectly.	Form 2	
F2-074	The Form 2, Schedule H, Part 2, Line 10, amount has been calculated incorrectly.	Form 2	
F2-075	The Form 2, Schedule H, Part 2, Line 11, amount has been calculated incorrectly.	Form 2	
F2-076	The Form 2, Schedule H, Part 2, Line 12, amount has been calculated incorrectly.	Form 2	
F2-077	The Form 2, Schedule H, Part 2, Line 13, amount has been calculated incorrectly.	Form 2	
F2-078	The Form 2, Schedule H, Part 2, Line 14, Total Taxable and Nontaxable Income amount does not agree with the amount from Form 2, Schedule H, Line 8.	Form 2	
F2-079	The Form 2, Schedule H, Part 2, Line 15, amount has been calculated incorrectly.	Form 2	
F2-080	The Form 2, Schedule H, Part 2, Line 16, amount has been calculated incorrectly.	Form 2	

Rule Number	Rule Text	Form	Changes
F2-081	The Form 2, Schedule H, Part 2, Line 17, amount has been calculated incorrectly.	Form 2	
F2-082	The Form 2, Schedule H, Part 2, Line 18, amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Schedule B, Line 37b.	Form 2	
F2-083	The Form 2, Schedule IDD, Part 1, Line 1, Total Part B 5.2% Income amount does not agree with the amount from Form 2, Line 9.	Form 2	Edited
F2-084	The Form 2, Schedule IDD, Part 1, Line 4, Total Distributions amount has been calculated incorrectly.	Form 2	
F2-085	The Form 2, Schedule IDD, Part 1, Line 5, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 10.	Form 2	
F2-086	The Form 2, Schedule IDD, Part 2, Line 6, Total Part A 5.2% Interest and Dividend Income amount does not agree with the amount from Form 2, Line 16.	Form 2	Edited
F2-087	The Form 2, Schedule IDD, Part 2, Line 9, Total Distributions amount has been calculated incorrectly.	Form 2	
F2-088	The Form 2, Schedule IDD, Part 2, Line 10, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 17.	Form 2	
F2-089	The Form 2, Schedule IDD, Part 3, Line 11, Total Part A 12% Capital Gains amount does not agree with the amount from Form 2, Line 25.	Form 2	
F2-090	The Form 2, Schedule IDD, Part 3, Line 14, Total Distributions amount has been calculated incorrectly.	Form 2	
F2-091	The Form 2, Schedule IDD, Part 3, Line 15, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 26.	Form 2	
F2-092	The Form 2, Schedule IDD, Part 4, Line 16, Total Part C 5.2% Long Term Capital Gains amount does not agree with the amount from Form 2, Line 33.	Form 2	
F2-093	The Form 2, Schedule IDD, Part 4, Line 19, Total Distributions amount has been calculated incorrectly.	Form 2	
F2-094	The Form 2, Schedule IDD, Part 3, Line 20, Income Distribution Deduction amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 34.	Form 2	
F2-095	The Form 2 was received with no Amended Flag and an original Form 2 has already been filed.	Form 2	
F2-096	The Amended Form 2 was received where no original Form 2 has been filed.	Form 2	
F2-097	The Amended Form 2 was received where an Amended Form 2 has already been filed. If another Amended Form 2 must be filed it must be done so on paper.	Form 2	
F2-098	The Amended Form 2 indicates an increase in tax and the tax amount is less than or equal to the original Form 2 tax amount.	Form 2	

Rule Number	Rule Text	Form	Changes
F2-099	The Amended Form 2 indicates no change in tax and the tax amount is greater than or less than the original Form 2 tax amount.	Form 2	
F2-100	The Amended Form 2 indicates a decrease in tax and the tax amount is greater than or equal to the original Form 2 tax amount	Form 2	
F2-101	DOR needs more information regarding your request for a reduction in tax. Please go to www.dor.state.ma.us to print and complete Form CA-6 and submit all required documents to PO Box 7031, Boston, MA 02204	Form 2	
F2-102	The Form 2, Part C 5.2% Capital Gains, Line 53, Credits remaining with fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-104	The Form 2 oval for the Schedule TDS is checked and no Schedule TDS is attached.	Form 2	
F2-106	The Form 2, Schedule RFC, Refundable Film Credit, The FID or SSN does not agree with the FID or SSN on page one of the return.	Form 2	
F2-107	The Form 2, Schedule RFC, Refundable Film Credit, Line 2 Tax After Credits does not agree with Line 53.	Form 2	
F2-108	The Form 2, Schedule RFC, Refundable Film Credit, Line 3 has been calculated incorrectly.	Form 2	
F2-109	The Form 2, Schedule RFC, Refundable Film Credit, Line 4 has been calculated incorrectly.	Form 2	
F2-110	The Form 2, Schedule RFC, Refundable Film Credit, Line 5 has been calculated incorrectly.	Form 2	
F2-111	The Form 2, Line 60, Refundable Film Credit, does not agree with Schedule RFC, Line 5, or the sum of Schedule RFCs, Line 5 or does not have a valid certificate number.	Form 2	Edited
F2-112	The Form 2, line 61, Refundable Dairy Credit requires a valid certificate number.	Form 2	Edited
F2-113	The Form 2, line 42, Credit for income taxes to other jurisdictions amount does not agree with the Schedule F, Line 7.	Form 2	
F2-114	The Form 2, line 43, Lead Paint amount does not agree with the Schedule LP, Line 9.	Form 2	
F2-115	The Form 2, line 44, EOAC Credit amount does not agree with the Schedule EOAC, Line 15.	Form 2	
F2-116	The Form 2, line 45, Brownsfield Credit requires a valid certificate number.	Form 2	
F2-117	The Form 2, line 46, Low-Income Housing Credit requires a valid certificate number.	Form 2	
F2-118	The Form 2, line 47, Historic Rehabilitation Credit requires a valid certificate number.	Form 2	
F2-119	The Form 2, line 48, Film Incentive Credit requires a valid certificate number.	Form 2	
F2-120	The Form 2, line 49, Medical Device Credit requires a valid certificate number.	Form 2	
F2-121	The Form 2, line 62, Refundable Conservation Tax Credit requires a valid certificate number.	Form 2	Edited

Rule Number	Rule Text	Form	Changes
F2-122	The Form 2, line 63, Refundable Community Investment Tax Credit requires a valid certificate number.	Form 2	New
F2-123	The Form 2, line 50, Employer Wellness Credit requires a valid certificate number.	Form 2	New
F2G-001	The Form 2G was received with no Amended Flag and an original Form 2G has already been filed with the same Grantor/Owner's Identification Number and Entity Identification Number.	Form 2G	
F-M8736-002	The Form M-8736, Line 6, amount has been calculated incorrectly.	Form M-8736	
F-M8736-003	The Form M-8736, Line 7, Amount of tax due amount has been calculated incorrectly	Form M-8736	
F-M8736-004	An Extension must be filed no later than its due date.	Form M-8736	
F-M8736-005	The extension payment settlement date is greater than the due date.	Form M-8736	
F-M8736-006	The maximum number (2) of accepted fiduciary extensions Form M8736 has been reached.	Form M-8736	
R0000-001	The return type must be specified for each return in the return header.	Form 2	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Form 2	
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Form 2	
R0000-004	SSN of the Preparer is invalid or missing.	Form 2	
R0000-005	EIN of the Preparer Firm is invalid or missing.	Form 2	
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Form 2	
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Form 2	
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Form 2	
R0000-009	"Tax Year" in the Return Header must equal processing year 2008.	Form 2	
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Form 2	
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Form 2	

Rule Number	Rule Text	Form	Changes
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Form 2	
R0000-015	The Whole Dollar method must be used.	Form 2	
R0000-016	The vendor code is invalid or missing	Form 2, Form 2-G, Form M-8736	
R0000-017	The MACorporatePayment is missing one of the following: Routing Transit Number, Bank Account Number, or Payment Amount.	Form 2, Form M-8736	
R0000-018	The Return ID associated with this FID has already been used in this file.	Form 2, Form 2G, Form M-8736	
R0000-019	The payment settlement date is greater than the return submission date.	Form 2	
R0000-020	The Form 2 mailing address is incomplete.	Form 2	
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Form 2	
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Form 2	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Form 2	
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	Form 2	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Form 2	
X0000-001	The XML data has failed schema validation.	Form 2	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	Form 2	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Form 2	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Form 2	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Form 2	
X0001-006	Return XML was malformed or invalid	Form 2	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	Form 2	
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	Form 2	

CHANGE LOG 1

Rule Number	Rule Text	Form	Changes
F2-025	The Form 2, Line 64, Total Tax Payments amount has been calculated incorrectly.	Form 2	Edited
F2-026	The Form 2, Line 65, Overpayment amount has been calculated incorrectly.	Form 2	Edited
F2-027	The Form 2, Line 67, Refund amount has been calculated incorrectly.	Form 2	Edited
F2-028	The Form 2, Line 68, Tax Due amount has been calculated incorrectly.	Form 2	Edited
F2-112	The Form 2, line 61, Refundable Dairy Credit requires a valid certificate number.	Form 2	Edited
F2-121	The Form 2, line 62, Refundable Conservation Tax Credit requires a valid certificate number.	Form 2	Edited
F2-122	The Form 2, line 63, Refundable Community Investment Tax Credit requires a valid certificate number.	Form 2	New
F2-123	The Form 2, line 50, Employer Wellness Credit requires a valid certificate number.	Form 2	New

CHANGE LOG 2

Rule Number	Rule Text	Form	Changes
F2-002	The Form 2, Part B Income, Line 7, Total 5.2% Income amount has been calculated incorrectly.	Form 2	Edited
F2-003	The Form 2, Part B Income, Line 9, Total 5.2% Income less deductions allowed decedents amount has been calculated incorrectly.	Form 2	Edited
F2-004	The Form 2, Part B Income, Line 11, Total 5.2% Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-005	The Form 2, Part B Income, Line 13, Net Part B 5.2% Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-006	The Form 2, Part A Interest and Dividend Income, Line 14, Part A 5.2% Interest and Dividend Income amount does not agree with the amount from the Schedule B, Line 39.	Form 2	Edited
F2-007	The Form 2, Part A Interest and Dividend Income, Line 16, Total Part A 5.2% Interest and Dividend Income amount has been calculated incorrectly.	Form 2	Edited
F2-010	The Form 2, Part A Interest and Dividend Income, Line 21, Net Part A and Part B 5.2% Income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-017	The Form 2, Part C 5.2% Capital Gains, Line 31, Part C 5.2% Long-Term Capital Gains amount does not agree with the amount from the Schedule D, Line 18.	Form 2	Edited

Rule Number	Rule Text	Form	Changes
F2-018	The Form 2, Part C 5.2% Capital Gains, Line 33, Total Part C 5.2% Long Term Capital Gains amount has been calculated incorrectly.	Form 2	Edited
F2-019	The Form 2, Part C 5.2% Capital Gains, Line 35, Part C 5.2% Long Term Capital Gains taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-020	The Form 2, Part C 5.2% Capital Gains, Line 37, Net Part C 5.2% Long Term Capital Gain income taxable to fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-021	The Form 2, Part C 5.2% Capital Gains, Line 38, Tax on Part C 5.2% Long Term Capital Gains amount has been calculated incorrectly.	Form 2	Edited
F2-022	The Form 2, Part C 5.2% Capital Gains, Line 41, Total Tax amount has been calculated incorrectly.	Form 2	Edited
F2-062	The Form 2, Schedule F, Line 2, Total Gross 5.2 Income does not agree with the amount from Form 2, Line 7.	Form 2	Edited
F2-064	The Form 2, Schedule F, Line 4, Massachusetts Tax on 5.2% Income amount has been calculated incorrectly.	Form 2	Edited
F2-071	The Form 2, Schedule H, Part 2, Line 7, Total Taxable 5.2% Income amount does not agree with the amount from Form 2, Line 7.	Form 2	Edited
F2-083	The Form 2, Schedule IDD, Part 1, Line 1, Total Part B 5.2% Income amount does not agree with the amount from Form 2, Line 9.	Form 2	Edited
F2-086	The Form 2, Schedule IDD, Part 2, Line 6, Total Part A 5.2% Interest and Dividend Income amount does not agree with the amount from Form 2, Line 16.	Form 2	Edited
F2-102	The Form 2, Part C 5.2% Capital Gains, Line 53, Credits remaining with fiduciary amount has been calculated incorrectly.	Form 2	Edited
F2-111	The Form 2, Line 60, Refundable Film Credit, does not agree with Schedule RFC, Line 5, or the sum of Schedule RFCs, Line 5 or does not have a valid certificate number.	Form 2	Edited