



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2011 and 12-31-2011 below. Fiscal year filers enter appropriate dates.

Tax year beginning (month-day-year) ▶ Tax year ending (month-day-year) ▶

Form 2 Fiduciary Income Tax Return 2011

NAME OF ESTATE OR TRUST ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

NAME AND TITLE OF FIDUCIARY

MAILING ADDRESS OF FIDUCIARY CITY/TOWN/POST OFFICE STATE ZIP + 4

C/O

Company account number ▶
Date entity created ▶

- Ovals must be filled in completely. Example: ●
- Fill in applicable ovals: ▶ Initial return ▶ Final return Resident estate or trust ▶ Nonresident estate or trust
- Nonresident beneficiaries listed on return ▶ Consolidated Form 2G Decedent's estate Simple trust
- Complex trust Guardianship/conservatorship Trustee in bankruptcy Qualified funeral trust Qualified settlement fund
- Change in fiduciary Change in fiduciary's name Change in fiduciary's address Change in trust's name Filing Schedule TDS (see instructions)
- Are you a member of a lower-tier entity? ▶ Yes No
- If this is an amended return, fill in applicable oval: Increase in tax No change in tax Decrease in tax **Use whole-dollar method**
- ▼ If showing a loss, mark an X in box at left

Part B Income		
1	Wages, salaries, tips and other employee compensation	▶ 1 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
2	Taxable pensions and annuities	▶ 2 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
3	Business/profession or farm income or loss. See instructions	▶ 3 <input checked="" type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
4	Rental, royalty and REMIC income or loss (enclose Massachusetts Schedule E).....	▶ 4 <input checked="" type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
5	Total Part B 5.3% interest from Massachusetts banks.....	▶ 5 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
6	Other Part B 5.3% income (winnings, lump-sum distributions, etc.). Enclose statement	▶ 6 <input checked="" type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
7	Total Part B 5.3% income. Add lines 1 through 6	7 <input checked="" type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
8	Deductions allowed decedents. See instructions	▶ 8 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
9	Total Part B 5.3% income less deductions allowed decedents. Subtract line 8 from line 7	9 <input checked="" type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
10	Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1 ...	▶ 10 <input checked="" type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
11	Part B 5.3% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0"	11 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
12	Nonresident/charitable deduction. Not less than "0." See instructions	▶ 12 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00
13	Net Part B 5.3% income taxable to fiduciary. Subtract line 12 from line 11. Not less than "0"	13 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of fiduciary	Date	Print paid preparer's name	Preparer's SSN or PTIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Title		Paid preparer's phone ()	Paid preparer's EIN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
May DOR discuss this return with the preparer? ▶	<input type="radio"/> Yes	Paid preparer's signature	Date	<input type="radio"/> Fill in if self-employed

Mail to: Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.



NAME OF ESTATE OR TRUST

Grid for name of estate or trust

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

Grid for employer identification number

Part A Interest and Dividend Income

14 Part A 5.3% interest and dividend income (from Schedule B, line 39). Enclose Schedule B. ▶ 14

Input grid for line 14

15 Part A 5.3% common trust fund interest and dividend income ▶ 15

Input grid for line 15

16 Total Part A 5.3% interest and dividend income. Add lines 14 and 15 ▶ 16

Input grid for line 16

17 Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1 ▶ 17

Input grid for line 17

18 Part A 5.3% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than "0" ▶ 18

Input grid for line 18

19 Nonresident/charitable deduction. Not less than "0." See instructions ▶ 19

Input grid for line 19

20 Net Part A 5.3% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less than "0" ▶ 20

Input grid for line 20

21 Net Part A and Part B 5.3% income taxable to fiduciary. Add lines 13 and 20 ▶ 21

Input grid for line 21

22 Tax from table. If line 21 is more than \$24,000, multiply amount by .053 ▶ 22

Input grid for line 22

Part A 12% Capital Gains

23 Taxable Part A 12% capital gains (from Schedule B, line 40). Enclose Schedule B. Not less than "0" ▶ 23

Input grid for line 23

24 Part A 12% short-term common trust fund capital gains. ▶ 24

Input grid for line 24

25 Total Part A 12% capital gains. Add lines 23 and 24 ▶ 25

Input grid for line 25

26 Income distribution deduction (from schedule IDD, line 15). Enclose Schedules IDD and 2K-1 ▶ 26

Input grid for line 26

27 Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than "0" ▶ 27

Input grid for line 27

28 Nonresident/charitable deduction. Not less than "0." See instructions ▶ 28

Input grid for line 28

29 Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than "0" ▶ 29

Input grid for line 29

30 12% tax. Multiply line 29 by .12. ▶ 30

Input grid for line 30

Part C 5.3% Capital Gains

31 Part C 5.3% long-term capital gains (from 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 ▶ ▶ 31

Input grid for line 31

32 Part C 5.3% long-term common trust fund capital gains. ▶ 32

Input grid for line 32

33 Total Part C 5.3% long-term capital gains. Add lines 31 and 32 ▶ 33

Input grid for line 33

34 Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1 ▶ 34

Input grid for line 34

35 Part C 5.3% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than "0" ▶ 35

Input grid for line 35

36 Nonresident/charitable deduction. Not less than "0." See instructions ▶ 36

Input grid for line 36

37 Net Part C 5.3% long-term capital gain income taxable to fiduciary. Subtract line 36 from line 35. Not less than "0" ▶ 37

Input grid for line 37

38 Tax on Part C 5.3% long-term capital gains. Multiply line 37 by .053 ▶ 38

Input grid for line 38

39 Credit recapture: ▶ BC EOA LIH HR ▶ 39

Input grid for line 39



NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

Grid for Name of Estate or Trust

Grid for ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

Main table with 22 rows (40-66) for tax calculations, including items like 'Additional tax on installment sale', 'Total tax', 'Credits', and 'Tax due'. Each row has a description, a line number, and a grid for the amount.

Pay in full. Write Employer Identification number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: Massachusetts DOR, PO Box 7018, Boston, MA 02204.

Summary row for Interest, Penalty, and M-2210F amt. with grids and checkboxes.