PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2014 and 12-31-2014 below. Fiscal year filers enter appropriate dates.

Tax year beginning ► M M D D Y Y Y Y Tax year ending ► M M D D Y Y Y Y

Form 2 Fiduciary Income Tax Return 2014

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 ► M M D D Y Y Y Y

Fill in all that apply:

- ◯ Qualified funeral trust
- ◯ Change in trust's name
- ◯ Nonresident beneficiaries listed on return
- ► ◯ Initial return
- ◯ Qualified settlement fund
- ◯ Complex trust
- ◯ Change in fiduciary
- ► ◯ Final return
- ◯ Trustee in bankruptcy
- ◯ Simple trust
- ◯ Change in fiduciary's name
- ◯ Resident estate or trust
- ► ◯ Nonresident estate or trust
- ◯ Decedent's estate
- ◯ Guardianship/conservatorship
- ◯ Change in fiduciary's address
- ► ◯ Filing Schedule TDS (see instr.)
- ► ◯ Consolidated Form 2G

If an amended return, fill in one: ◯ Increase in tax ◯ Decrease in tax ◯ No change in tax

Are you a member of a lower-tier entity?: ► ◯ Yes ◯ No

PART B INCOME

1	Wages, salaries, tips and other employee compensation. . . . ► 1	0 0
2	Taxable pensions and annuities . . . ► 2	0 0
	▼ If showing a loss, mark an X in box at left	
3	Business/profession or farm income or loss. See instructions . . . ► 3	0 0
4	Rental, royalty and REMIC income or loss (**enclose** Massachusetts Schedule E) . . . ► 4	0 0
5	Total Part B 5.2% interest from Massachusetts banks. . . . ► 5	0 0
6	Other Part B 5.2% income (winnings, lump-sum distributions, etc.). Enclose statement. . . . ► 6	0 0
7	Total Part B 5.2% income. Add lines 1 through 6 . . . 7	0 0
8	Deductions allowed decedents. See instructions . . . ► 8	0 0
9	Total Part B 5.2% income less deductions allowed decedents. Subtract line 8 from line 7 . . . 9	0 0
10	Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1 ► 10	0 0
11	Part B 5.2% income taxable to fiduciary. Subtract line 10 from line 9. **Not less than "0"** . . . 11	0 0
12	Nonresident/charitable deduction. **Not less than "0."** See instructions . . . ► 12	0 0
13	Net Part B 5.2% income taxable to fiduciary. Subtract line 12 from line 11. **Not less than "0"** . . . 13	0 0

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 ►

Title | Date / / | Paid preparer's phone ( ) | Paid preparer's EIN ►

May DOR discuss this return with the preparer? ► ◯ Yes ► Paid preparer's signature | Date / / ◯ Fill in if self-employed

Name of designated tax matters partner ► | Identifying number of tax matters partner ►

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

PART A INTEREST AND DIVIDEND INCOME

14	Part A 5.2% interest and dividend income (from Schedule B, line 39). Enclose Schedule B ► 14	0 0
15	Part A 5.2% common trust fund interest and dividend income ► 15	0 0
16	Total Part A 5.2% interest and dividend income. Add lines 14 and 15 16	0 0
17	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1 ► 17	0 0
18	Part A 5.2% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. **Not less that "0"** ► 18	0 0
19	Nonresident/charitable deduction. **Not less than "0."** See instructions ► 19	0 0
20	Net Part A 5.2% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. **Not less than "0"** 20	0 0
21	Net Part A and Part B 5.2% income taxable to fiduciary. Add lines 13 and 20 21	0 0
22	Tax from table. If line 21 is more than $24,000, multiply amount by .052 22	0 0

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	0 0
24	Part A 12% short-term common trust fund capital gains ► 24	0 0
25	Total Part A 12% capital gains. Add lines 23 and 24 25	0 0
26	Income distribution deduction (from schedule IDD, line 15). Enclose Schedules IDD and 2K-1 ► 26	0 0
27	Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. **Not less than "0"** 27	0 0
28	Nonresident/charitable deduction. **Not less than "0."** See instructions ► 28	0 0
29	Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. **Not less than "0"** 29	0 0
30	12% tax. Multiply line 29 by .12 30	0 0

PART C 5.2% CAPITAL GAINS

31	Part C 5.2% 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	0 0
32	Part C 5.2% long-term common trust fund capital gains ► 32	0 0
33	Total Part C 5.2% long-term capital gains. Add lines 31 and 32 33	0 0
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1 ► 34	0 0
35	Part C 5.2% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. **Not less than "0"** 35	0 0
36	Nonresident/charitable deduction. **Not less than "0."** See instructions ► 36	0 0
37	Net Part C 5.2% 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 5.2% long-term capital gains. Multiply line 37 by .052 ► 38	0 0
39	Credit recapture: ► ◯ BC ◯ EOA ◯ LIH ◯ HR ► 39	0 0
40	Additional tax on installment sale ► 40	0 0

NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

41	Total tax. Add lines 22, 30, and 38 through 40 41	0 0
42	Credit for income taxes due to other jurisdictions (**enclose** Schedule F) . . . . . ▶ 42	0 0
43	Lead Paint Credit (you **must** enclose Schedule LP) . . . . . ▶ 43	0 0
44	◯ Economic Opportunity Area (you **must** enclose Schedule EOAC). Not less than "0" ◯ Economic Development Incentive Program Certificate number . . . . . ▶ . . . . . ▶ 44	0 0
45	Brownfields. **Not less than "0".** Certificate number . . . . . ▶ . . . . . ▶ 45	0 0
46	Low-Income Housing. **Not less than "0".** Building identification number . . . . . ▶ . . . . . ▶ 46	0 0
47	Historic Rehabilitation. **Not less than "0".** Certificate number . . . . . ▶ . . . . . ▶ 47	0 0
48	Film Incentive. **Not less than "0".** Certificate number . . . . . ▶ . . . . . ▶ 48	0 0
49	Medical Device. **Not less than "0".** Certificate number . . . . . ▶ . . . . . ▶ 49	0 0
50	Employer Wellness Program. **Not less than "0".** Certificate number . . . . . ▶ . . . . . ▶ 50	0 0
51	Total credits. Add lines 42 through 50 51	0 0
52	Credits passed through to beneficiaries on Schedules 2K-1 . . . . . ▶ 52	0 0
53	Credits remaining with fiduciary. Subtract line 52 from line 51 53	0 0
54	Tax after credits. Subtract line 53 from line 41 54	0 0
55	Massachusetts income tax withheld (**enclose** all Mass. W-2, W-2G, 1099-G and 1099-R forms) . . . ▶ 55	0 0
56	2013 overpayment applied to your 2014 estimated tax . . . . . ▶ 56	0 0
57	2014 Massachusetts estimated tax payments (do not include the amount in line 56) . . . . . ▶ 57	0 0
58	Payments made with extension . . . . . ▶ 58	0 0
59	Payment with original return (use only if amending a return) . . . . . ▶ 59	0 0
60	Refundable film credit (you **must** enclose Schedule RFC) . . . . . ▶ 60	0 0
61	Refundable dairy credit. Certificate number . . . . ▶ . . . . . ▶ 61	0 0
62	Refundable conservation tax credit. Certificate number . . . . . ▶ . . . . . ▶ 62	0 0
63	Refundable community investment tax credit Not less than "0". Certificate number . . . . . ▶ . . . . . ▶ 63	0 0
64	Total tax payments. Add lines 55 through 63 64	0 0
65	Overpayment. If line 54 is smaller than line 64, subtract line 54 from line 64. Enter the result in line 65. If line 54 is larger than line 64, go to line 68 . . . . . ▶ 65	0 0
66	Amount of overpayment you want applied to your 2015 estimated taxes . . . . . ▶ 66	0 0
67	Amount of your refund. Subtract line 66 from line 65 . . . . . ▶ 67	0 0
68	Tax due. If line 54 is larger than line 64, subtract line 64 from line 54. Enter the result in line 68, and pay in full with this return. **Pay online at www.mass.gov/dor/payonline,** or use Form 2-PV . . . ▶ 68	0 0

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

(Add to total in line 68, if applicable.) Interest ▶ 0 0 Penalty ▶ 0 0 M-2210F amt. ▶ 0 0 ▶ ◯ EX encl. Form M-2210F

BE SURE TO SIGN RETURN ON PAGE 1