PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2017 and 12-31-2017 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 2017

NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

NAME OF FIDUCIARY

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.)

Fill in if: ◯ Amended return (see instructions) ◯ Amended return due to federal change ◯ Member of a lower-tier entity

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 5.1% interest from Massachusetts banks	5	0 0
6	Other Part B 5.1% income (winnings, lump-sum distributions, etc.). Enclose statement	6	0 0
7	Total Part B 5.1% income. Add lines 1 through 6	7	0 0
8	Deductions allowed decedents. See instructions	8	0 0
9	Total Part B 5.1% 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

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.**

11	Part B 5.1% income taxable to fiduciary. Subtract line 10 from line 9. **Not less than "0"**	11
12	Nonresident/charitable deduction. **Not less than "0."** See instructions	12
13	Net Part B 5.1% income taxable to fiduciary. Subtract line 12 from line 11. **Not less than "0"**	13

PART A INTEREST AND DIVIDEND INCOME

14	Part A 5.1% interest and dividend income (from Schedule B, line 39). Enclose Schedule B	14
15	Part A 5.1% common trust fund interest and dividend income	15
16	Total Part A 5.1% interest and dividend income. Add lines 14 and 15	16
17	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1	17
18	Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. **Not less than "0"**	18
19	Nonresident/charitable deduction. **Not less than "0."** See instructions	19
20	Net Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. **Not less than "0"**	20
21	Net Part A and Part B 5.1% income taxable to fiduciary. Add lines 13 and 20	21
22	Tax from table. If line 21 is more than $24,000, multiply amount by .051	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
24	Part A 12% short-term common trust fund capital gains	24
25	Total Part A 12% capital gains. Add lines 23 and 24	25
26	Income distribution deduction (from schedule IDD, line 15). Enclose Schedules IDD and 2K-1	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."** See instructions	28
29	Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. **Not less than "0"**	29
30	12% tax. Multiply line 29 by .12	30

PART C 5.1% CAPITAL GAINS

31	Part C 5.1% 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
32	Part C 5.1% long-term common trust fund capital gains	32
33	Total Part C 5.1% long-term capital gains. Add lines 31 and 32	33
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1	34
35	Part C 5.1% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. **Not less than "0"**	35
36	Nonresident/charitable deduction. **Not less than "0."** See instructions	36

NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

37	Net Part C 5.1% 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 5.1% long-term capital gains. Multiply line 37 by .051	38	0 0
39	Credit recapture (from Credit Recapture Schedule)	39	0 0
40	Additional tax on installment sale	40	0 0
41	Total tax. Add lines 22, 30, and 38 through 40	41	0 0
42	Credit for income taxes due to other jurisdictions (**enclose** Schedules F and OJC)	42	0 0
43	Other credits (from Credit Manager Schedule)	43	0 0
44	Total credits. Add lines 42 and 43	44	0 0
45	Credits passed through to beneficiaries on Schedules 2K-1	45	0 0
46	Credits remaining with fiduciary. Subtract line 45 from line 44	46	0 0
47	Tax after credits. Subtract line 46 from line 41	47	0 0
48	Massachusetts income tax withheld (**enclose** all Mass. W-2, W-2G, 1099-G and 1099-R forms)	48	0 0
49	2016 overpayment applied to your 2017 estimated tax	49	0 0
50	2017 Massachusetts estimated tax payments (do not include the amount in line 49)	50	0 0
51	Payments made with extension	51	0 0
52	Payment with original return (use only if amending a return)	52	0 0
53	Refundable credits (from Credit Manager Schedule)	53	0 0
54	Total tax payments. Add lines 48 through 53	54	0 0
55	Overpayment. If line 47 is smaller than line 54, subtract line 47 from line 54. Enter the result in line 55. If line 47 is larger than line 54, go to line 58	55	0 0
56	Amount of overpayment you want applied to your 2018 estimated taxes	56	0 0
57	Amount of your refund. Subtract line 56 from line 55	57	0 0
58	Tax due. If line 47 is larger than line 54, subtract line 54 from line 47. Enter the result in line 58, and pay in full with this return. **Pay online at mass.gov/masstaxconnect,** or use Form 2-PV	58	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 58, 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