



11	Part B 5.1% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0"	11	900000
12	Nonresident/charitable deduction. Not less than "0." See instructions	12	300000
13	Net Part B 5.1% income taxable to fiduciary. Subtract line 12 from line 11. Not less than "0"	13	600000

PART A INTEREST AND DIVIDEND INCOME

14	Part A 5.1% interest and dividend income (from Schedule B, line 39). Enclose Schedule B	14	700000
15	Part A 5.1% common trust fund interest and dividend income	15	800000
16	Total Part A 5.1% interest and dividend income. Add lines 14 and 15	16	1500000
17	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1	17	500000
18	Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than "0"	18	1000000
19	Nonresident/charitable deduction. Not less than "0." See instructions	19	300000
20	Net Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less than "0"	20	700000
21	Net Part A and Part B 5.1% income taxable to fiduciary. Add lines 13 and 20	21	1300000
22	Tax from table. If line 21 is more than \$24,000, multiply amount by .051	22	66200

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	1000000
24	Part A 12% short-term common trust fund capital gains	24	1200000
25	Total Part A 12% capital gains. Add lines 23 and 24	25	2200000
26	Income distribution deduction (from schedule IDD, line 15). Enclose Schedules IDD and 2K-1	26	200000
27	Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than "0"	27	2000000
28	Nonresident/charitable deduction. Not less than "0." See instructions	28	500000
29	Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than "0"	29	1500000
30	12% tax. Multiply line 29 by .12	30	180000

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: <input type="radio"/>	31	1500000
32	Part C 5.1% long-term common trust fund capital gains	32	1600000
33	Total Part C 5.1% long-term capital gains. Add lines 31 and 32	33	3100000
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1	34	1500000
35	Part C 5.1% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than "0"	35	1600000
36	Nonresident/charitable deduction. Not less than "0." See instructions	36	600000



NAME OF ESTATE OR TRUST

RACHEL GREEN IRREVOCABLE TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

891012345

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	1000000
38	Tax on Part C 5.1% long-term capital gains. Multiply line 37 by .051	38	51000
39	Credit recapture (from Credit Recapture Schedule)	39	60000
40	Additional tax on installment sale	40	10000
41	Total tax. Add lines 22, 30, and 38 through 40	41	372400
42	Credit for income taxes due to other jurisdictions (enclose Schedule F)	42	000
43	Other credits (from Credit Manager Schedule)	43	172400
44	Total credits. Add lines 42 and 43	44	172400
45	Credits passed through to beneficiaries on Schedules 2K-1	45	172400
46	Credits remaining with fiduciary. Subtract line 45 from line 44	46	000
47	Tax after credits. Subtract line 46 from line 41	47	200000
48	Massachusetts income tax withheld (enclose all Mass. W-2, W-2G, 1099-G and 1099-R forms)	48	00
49	2016 overpayment applied to your 2017 estimated tax	49	5000
50	2017 Massachusetts estimated tax payments (do not include the amount in line 49)	50	40000
51	Payments made with extension	51	30000
52	Payment with original return (use only if amending a return)	52	400000
53	Refundable credits (from Credit Manager Schedule)	53	25000
54	Total tax payments. Add lines 48 through 53	54	500000
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	300000
56	Amount of overpayment you want applied to your 2018 estimated taxes	56	99900
57	Amount of your refund. Subtract line 56 from line 55	57	200100
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	00

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 Interest line 58, if applicable.)

00

Penalty

00

M-2210F amt.

00

EX encl.
Form M-2210F

BE SURE TO SIGN RETURN ON PAGE 1



Massachusetts Department of Revenue

Schedule B

Interest, Dividends and Certain Capital Gains and Losses 2017

Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST

89-1012345

▼ Fill in oval if showing a loss

1	Total interest (from U.S. Form 1041, line 1; or Form 1041-QFT, line 1a)	1	12000
2	Total dividends (from U.S. Form 1041, line 2a; or Form 1041-QFT, line 2a)	2	
3	Other interest and dividends not included above	3	
4	Total interest and dividends. Add lines 1 through 3.	4	12000
5	Interest on U.S. debt obligations included in line 4	5	
6	Interest from Massachusetts banks reported in Form 2, line 5 (5.1% income)	6	5000
7	Other exclusions (see instructions). Attach list of exclusions, if any.	7	
8	Total adjustments. Add lines 5 through 7.	8	5000
9	Subtotal. Subtract line 8 from line 4.	9	7000
10	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	10	
11	Subtotal. Subtract line 10 from line 9	11	7000
12	Short-term capital gains (included in U.S. Form 1041, Schedule D, Part I, lines 1 through 5)	12	7500
13	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)	13	5000
14	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	14	
15	Add lines 12 through 14	15	12500
16	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	16	
17	Subtotal. Subtract line 16 from line 15	17	12500
18	Short-term capital losses (included in U.S. Form 1041, Schedule D, Part I, lines 1 through 5)	18	<input type="radio"/>
19	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	19	<input type="radio"/>
20	Prior short-term losses for years beginning after 1981 (from 2016 Massachusetts Schedule B, line 41)	20	<input type="radio"/>
21	Combine lines 17 through 20. If a positive amount, go to line 26. If the total is a loss, go to line 22	21	<input type="radio"/> 12500
22	Short-term capital losses applied against interest and dividends. Enter the smaller of line 11 or line 21 (as a positive amount). Not more than \$2,000.	22	
23	Subtotal. Combine lines 21 and 22	23	<input type="radio"/>
24	Short-term capital losses applied against long-term capital gains	24	
25	Short-term losses available for carryover in 2018. Combine lines 23 and 24 and enter result here and in line 41, omit lines 26 through 29, enter "0" in line 30, and complete lines 31 through 40	25	<input type="radio"/>
26	Short-term gains and long-term gains on collectibles. Enter amount from line 21. See instructions	26	12500
27	Long-term capital losses applied against short-term capital gains	27	
28	Subtotal. Subtract line 27 from line 26. Enter result here. If line 28 is "0," omit line 29, and enter "0" in line 30	28	12500
29	Long-term gains deduction. Complete only if lines 13 and 28 are greater than "0." If line 13 shows a gain, enter 50% of line 13 minus 50% of losses in lines 18, 19, 20 and 27, but not less than "0"	29	2500
30	Short-term gains after long-term gains deduction. Subtract line 29 from line 28.	30	10000



Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST

89-1012345

31	Enter the amount from line 11	31	7000
32	Short-term losses applied against interest and dividends. Enter the amount from line 22	32	
33	Subtotal. Subtract line 32 from line 31. See instructions	33	7000
34	Long-term losses applied against interest and dividends (from worksheet in instructions)	34	
35	Adjusted interest and dividends. Subtract line 34 from line 33.	35	7000
36	Adjusted gross interest, dividends and certain capital gains and losses. Add lines 30 and 35. Not less than "0"	36	17000
37	Expense and fiduciary compensation deduction. Attach Schedule H.		
37a	Expense deduction	37a	
37b	Fiduciary compensation	37b	
37c	Total	37c	
38	Taxable interest and dividends and certain capital gains. Subtract line 37 from line 36. Not less than "0"	38	17000
39	If line 38 is greater than or equal to line 11, enter the amount from line 11 here and on Form 2, line 14. If line 38 is less than line 11, enter line 38 here and on Form 2, line 14.	39	7000
40	Taxable 12% capital gains. Subtract line 39 from line 38. Not less than "0." Enter result here and on Form 2, line 23 ...	40	10000
41	Available short-term losses for carryover in 2018. Enter amount from line 25 only if it is a loss.	41	<input type="radio"/>



Massachusetts Department of Revenue
Schedule D
Capital Gains and Losses

2017

Attach copy of U.S. Schedule D.

Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST

89-1612345

▼ Fill in oval if showing a loss

1	Enter amounts included in U.S. Form 1041, Schedule D, lines 8 through 10, col. h	1	<input type="radio"/> 25,000
2	Enter amounts included in U.S. Form 1041, Schedule D, line 11, col. h	2	<input type="radio"/>
3	Enter amounts included in U.S. Form 1041, Schedule D, line 12, col. h	3	<input type="radio"/>
4	Enter amounts included in U.S. Form 1041, Schedule D, line 13, col. h	4	<input type="radio"/>
5	Enter amounts included in U.S. Form 1041, Schedule D, line 14, col. h	5	<input type="radio"/>
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6	<input type="radio"/>
7	Carryover losses from prior years (from 2016 Schedule D, line 19)	7	<input checked="" type="radio"/> 5000
8	Combine lines 1 through 7	8	<input type="radio"/> 20000
9	Massachusetts differences, if any (enclose additional statement)	9	<input type="radio"/>
10	Massachusetts 2017 gains or losses. Exclude/subtract line 9 from line 8	10	<input type="radio"/> 20000
11	Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 13	11	<input type="radio"/> 5000
12	Subtotal. Subtract line 11 from line 10	12	<input type="radio"/> 15000
13	Capital losses applied against capital gains	13	<input type="radio"/>
14	Subtotal. If line 12 is less than "0," combine lines 12 and 13. If line 12 is greater than "0," subtract line 13 from line 12	14	<input type="radio"/> 15000
15	Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15	<input type="radio"/>
16	Subtotal. Combine lines 14 and 15	16	<input type="radio"/> 15000
17	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	17	<input type="radio"/>
18	Subtotal. Subtract line 17 from line 16. Enter result here and on Form 2, line 31	18	<input type="radio"/> 15000
19	Long-term capital losses available for carryover in 2018, if any	19	<input type="radio"/>



Massachusetts Department of Revenue
Schedules E and F
Rental Income or Loss and Credit for Taxes Paid

2017

Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST

89 1012345

Schedule E. Rental, Royalty and REMIC Income or Loss

▼ Fill in oval if showing a loss

- 1a Rental and royalty income or loss (from U.S. Schedule E, Part I, line 26 and Part V, line 40) 1a
- 1b Real Estate Mortgage Investment Conduit (REMIC) income or loss (from U.S. Schedule E, Part IV, line 39) 1b
- 1 Add lines 1a and 1b 1
- 2 Massachusetts differences 2

Explain

- 3 Abandoned Building Renovation Deduction 3
- 4 Total rental, royalty and REMIC income (or loss) for Massachusetts. Combine lines 1, 2 and 3. Enter here and on Form 2, line 4 4

Schedule F. Credit for Income Taxes Due to Other Jurisdictions

If you have income other than from Form 2, line 13 that is taxed by other jurisdictions, see Schedule F instructions.

- 1 Total Part B 5.1% income taxed by other jurisdictions 1
- 2 Total gross Part B 5.1% income (from Form 2, line 7) 2
- 3 Percentage of total taxed by other jurisdictions. Divide line 1 by line 2 3
- 4 Massachusetts tax on Part B 5.1% income (Form 2, line 13 from tax table). If line 13 is more than \$24,000, multiply by .051 4
- 5 Percentage of Massachusetts tax. Multiply line 3 by line 4 5
- 6 Income tax paid on such income to other jurisdictions. See instructions 6
- 7 Allowable credit. Enter the smaller of lines 5 or 6 here and in line 42 on Form 2 7



**Massachusetts Department of Revenue
Credit Manager Schedule**

For calendar year 2017 or taxable year beginning

1108/111

and ending

12/31/2017

Name of taxpayer

Identification number

Total credits taken this year (add lines 1h and 3i)

Total refundable credits allowable this year (add lines 2g and 4h)

Instructions

Taxpayers with credits available for use in the current year must file this schedule to report the credits and the amount of each credit used. For credits tracked by certificate numbers issued by the Department of Revenue or another state agency that must be used to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List credits available whether or not they are being used in the current year.

For each credit, report the amount of the credit available for use and the amount of credit taken this year to reduce tax. For corporations filing a combined report, report the amount of credit shared with affiliates. For pass-through entities, report the amount of credits distributed to partners/shareholders/beneficiaries in the credit shared column.

Section 1. Non-refundable credits

Instructions. List all credits available not received via Massachusetts K-1s or credit transfer*, including those not used in the current year. Show the amounts used to reduce the total excise or tax, passed to partners/shareholders/beneficiaries, or shared with affiliates. Note: If you are using a tax credit that does not have an expiration date, for example the Van Pool, fill in the "Non-Expiring" oval and leave the "Period end date" and "Certificate number" fields blank.

***Note:** Taxpayers taking the Brownfields Credit, Film Incentive Credit, and/or Medical Device Credit received via credit transfers/sales should complete section 1.

[illegible]

1h. Total. Enter total amount of credit(s) taken this year here and where indicated above



Identification number

891012345

***Note:** Taxpayers taking the Film Incentive Credit received via credit transfers should complete section 2.

250

For calendar year 2017 or taxable year beginning

1/1/2017

and ending

12/31/2017

Name of taxpayer

taxpayer
RACHEL GREEN

Identification number

891012345

Instructions

Certain Massachusetts tax credits are subject to recapture as specified in the statute authorizing the credit (e.g. investment tax is subject to recapture under M.G.L. c 63, s 31A(e) if an asset for which the credit was taken is disposed of before the end of its useful life). If a recapture calculation is required, the amount of the credit allowed is redetermined and the reduction in the amount of credit allowable is recaptured to the extent the credit was taken or used in a prior year. See DOR Directive 89-7. Taxpayers who have a recapture calculation must complete this schedule whether or not a recapture tax is determined to be due.

List each credit for which a recapture calculation must be made. For credits tracked by certificate numbers that must be reported on the return to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List only those credits and certificate numbers or tax years for which a reduction in the credit is being calculated.

For each credit, show both the original amount of the credit and the revised amount; the difference between these is the reduction in the credit or tentative recapture. For the investment tax credit (and similar credits) where recapture is being required for some but not all of the assets placed in service during a given year, the total shown for the original credit and revised credit amounts should be the amounts for the assets subject to recapture.

If any of the credit associated with the certificate number and/or tax year (as applicable) was never used, subtract that amount from the tentative recapture and any portion of the reduction in credit that is not offset is added to the return as recapture tax. Reduce any available credit carryover by the amount used to offset tentative recapture.

Credit recaptures

1 List any credit for which recapture is taking place.

[illegible]



Massachusetts Department of Revenue
Schedule 2K-1
Beneficiary's Massachusetts Information

2017

Name of estate or trust <u>RACHEL GREEN IRREV. TRUST</u>		Estate or trust employer identification number <u>89-1012345</u>
Name of beneficiary <u>RACHEL GREEN</u>		Identification number of beneficiary
Street address <u>51 MAPLE ST</u>		
City/Town <u>SAUGUS</u>	State <u>MA</u>	Zip <u>01906</u>
Name of fiduciary <u>RACHEL GREEN</u>		
Street address <u>51 MAPLE ST</u>		
City/Town <u>SAUGUS</u>	State <u>MA</u>	Zip <u>01906</u>
In/care/of address		
City/Town		State Zip
Fill in one only: <input type="radio"/> Amended 2K-1 <input type="radio"/> Final 2K-1		Percentage of beneficiary's taxable income
What type of entity is beneficiary? <input type="radio"/> Individual <input type="radio"/> Estate/trust <input type="radio"/> Charitable organization <input type="radio"/> Other		Fill in if beneficiary is a nonresident of Mass. <input type="radio"/>

Allocable share item

	a. Amount from federal 1041 allocable to this beneficiary	b. Massachusetts adjustments	c. Total amounts using Mass-achusetts law (see instructions)	d. Massachusetts source income (see instructions)
▼ Fill in oval if showing a loss				
Part B income				
1 Wages, salaries, tips and other employee compensation 1	<u>1000</u>			<u>1000</u>
2 Taxable pensions and annuities 2	<u>2000</u>			<u>2000</u>
3 Business/profession or farm income or loss 3	<input type="radio"/> <u>3000</u>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> <u>3000</u>
4 Rental, royalty and REMIC income or loss 4	<input type="radio"/> <u>4000</u>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> <u>4000</u>
5 Massachusetts bank interest 5	<u>5000</u>			<u>5000</u>
6 Other income, such as winnings, lump-sum distributions, etc. (itemize) 6	<u>6000</u>			<u>6000</u>
7 Deductions allowed decedents. 7	<u>2000</u>			<u>2000</u>
Part A interest and dividend income				
8 Interest and dividend income (do not include income from common trust funds) 8	<u>7000</u>			<u>7000</u>
9 Common trust fund interest and dividend income 9	<u>8000</u>			<u>8000</u>
Part A capital gains				
10 Taxable Part A 12% capital gains (do not include income from common trust funds) 10	<u>10000</u>			<u>10000</u>
11 Part A 12% short-term common trust fund capital gains . . . 11	<u>11000</u>			<u>11000</u>
Part C capital gains				
12 Part C 5.1% long-term capital gains (do not include income from common trust funds) 12	<u>15000</u>			<u>15000</u>
13 Part C 5.1% long-term common trust fund capital gains . . . 13	<u>16000</u>			<u>16000</u>



Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST 89-1012345

Allocable share item (cont'd/)a. Amount
from federal
1041 allocable
to this beneficiaryb.
Massachusetts
adjustmentsc. Total amounts
using Mass-
achusetts law
(see instructions)d.
Massachusetts
source income
(see instructions)**Credits and estimated tax payments**

14	Taxes paid to other jurisdictions.....	14				
15	Lead Paint	15	1000			1000
16a	Economic Opportunity Area.....	16a				
16b	Economic Development Incentive Program.....	16b				
	Certificate number					
17	Brownfields.....	17				
	Certificate number					
18	Low-Income Housing	18				
	Building Identification number					
19	Historic Rehabilitation	19				
	Certificate number					
20	Film Incentive	20				
	Certificate number					
21	Medical Device.....	21				
	Certificate number					
22	Employer Wellness Program	22				
	Certificate number					
23	Farming and Fisheries.....	23				
24	Senior Circuit Breaker	24				
25	Solar/Wind	25	724			724
26	Septic	26				
27	Certified Housing Development.....	27				
	Certificate number					
28	Life Science Company.....	28				
29	Veterans Hire	29				
	Certificate number					
30	Low-Income Housing Donation	30				
	Certificate number					
31	Estimated tax payments made on behalf of nonresident beneficiary by fiduciary.....	31				
32	Refundable Film	32	199			199
33	Refundable Dairy	33	51			51
	Certificate number		12345567891			
34	Refundable Conservation	34				
	Certificate number					
35	Refundable Community Investment.....	35				
	Certificate number					
36	Other payments (see instructions).....	36				