



# Massachusetts Department of Revenue Form 2 Fiduciary Income Tax Return

2019

Tax year beginning

Tax year ending

MMDDYYYY

MMDDYYYY

Calendar year filers enter 01-01-2019 and 12-31-2019 below; fiscal year filers enter appropriate dates

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

MMDDYYYY

Fill in all that apply:

Qualified funeral trust

Qualified settlement fund

Complex trust

Trustee in bankruptcy

Simple trust

Decedent's estate

Change in trust's name

Change in fiduciary

Change in fiduciary's name

Guardianship/conservatorship

Nonresident beneficiaries listed on return

Resident estate or trust

Change in fiduciary's address

Initial return

Final return

Nonresident estate or trust

Filing Schedule TDS (see instructions)

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	00
2	Taxable pensions and annuities	2	00
3	Business/profession or farm income or loss. See instructions.	3	00
4	Rental, royalty and REMIC income or loss ( <b>enclose</b> Form 2, Schedule E)	4	00
5	Total Part B 5.05% interest from Massachusetts banks	5	00
6	Other Part B 5.05% income (winnings, lump-sum distributions, etc.). Enclose statement.	6	00
7	Total Part B 5.05% income. Add lines 1 through 6.	7	00
8	Deductions allowed decedents. See instructions	8	00
9	Total Part B 5.05% income less deductions allowed decedents. Subtract line 8 from line 7.	9	00
10	Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and SK-1	10	00

IF A LOSS, MARK AN X IN BOX

**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

PAID PREPARER'S SSN OR PTIN

TITLE

DATE

PAID PREPARER'S PHONE

PAID PREPARER'S EIN

MAY DOR DISCUSS THIS RETURN WITH THE PREPARER?

PAID PREPARER'S SIGNATURE

DATE

IS PAID PREPARER SELF-EMPLOYED?

Yes

Yes

NAME OF DESIGNATED TAX MATTERS PARTNER

IDENTIFYING NUMBER OF TAX MATTERS PARTNER



NAME OF ESTATE OR TRUST

Form field for Name of Estate or Trust

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

Form field for ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

- 11 Part B 5.05% income taxable to fiduciary. Subtract line 10 from line 9. Not less than 0
12 Nonresident/charitable deduction. Not less than 0. See instructions
13 Net Part B 5.05% income taxable to fiduciary. Subtract line 12 from line 11. Not less than 0

Form fields for lines 11, 12, and 13 with 00 values

PART A INTEREST AND DIVIDEND INCOME

- 14 Part A 5.05% interest and dividend income (from Form 2, Schedule B, line 39). Enclose Schedule B.
15 Part A 5.05% common trust fund interest and dividend income
16 Total Part A 5.05% interest and dividend income. Add lines 14 and 15
17 Interest distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1
18 Part A 5.05% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than 0
19 Nonresident/charitable deduction. Not less than 0. See instructions
20 Net Part A 5.05% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less than 0
21 Net Part A and Part B 5.05% income taxable to fiduciary. add lines 13 and 20
22 Tax from table. If line 21 is more than \$24,000, multiply amount by .0505.

Form fields for lines 14 through 22 with 00 values

PART A 12% CAPITAL GAINS

- 23 Taxable Part A 12% capital gains (from Form 2, Schedule B, line 40). Enclose Schedule B. Not less than 0
24 Part A 12% short-term common trust fund capital gains
25 Total Part A 12% capital gains. Add lines 23 and 24
26 Income distribution deduction (from Schedule IDD, line 15). Enclose Schedules IDD and 2K-1
27 Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than 0
28 Nonresident/charitable deduction. Not less than 0. See instructions
29 Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than 0
30 12% tax. Multiply line 29 by .12

Form fields for lines 23 through 30 with 00 values

PART C 5.05% CAPITAL GAINS

- 31 Part C 5.05% long-term capital gains (from Form 2, 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
32 Part C 5.05% long-term common trust fund capital gains
33 Total Part C 5.05% long-term capital gains. Add lines 31 and 32
34 Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1
35 Part C 5.05% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than 0
36 Nonresident/charitable deduction. Not less than 0. See instructions

Form fields for lines 31 through 36 with 00 values

