

Massachusetts Department of Revenue Form 2 Fiduciary Incomo Tay Return

2021

Form 2 Fiduciary income tax Return	Tax year beginning	Tax year ending				
Calendar year filers enter 01–01–2021 and 12–31–2021 below; fiscal year filers enter	appropriate dates MMDDDY					
NAME OF ESTATE OR TRUST		ESTATE OR TRU	ST EMPLOYER IDENTIFICATION	N NUMBER		
NAME OF FIDUCIARY						
TITLE OF FIDUCIARY						
MAILING ADDRESS OF FIDUCIARY CITY/T	OWN/POST OFFICE STATE	ZIP + 4				
C/O						
Company account number Date entity	orostod MMDDYYYY					
	Trustee in bankruptcy	Decedent's e	state			
Qualified funeral trust Complex trust	Simple trust	C Guardianship	o/conservatorship			
Change in trust's name Change in fiduciary	Change in fiduciary's name		duciary's address			
Nonresident beneficiaries listed on return Initial return Final return	Resident estate or trust Nonresident estate or trust	Filing Sched Enclosing Sched	ule TDS (see instructi	ions)		
Amended return (see instructions) Amended return due to federal change	TWO THE STUGING ESTATE OF THUSE		lower-tier entity			
	Enclosing Schedule DRE		,			
Annual Voluntary Election- Pass-through entity has elected to pay tax at the entity level pu	rsuant to MGL ch 63D (this election is in	revocable)		•		
Fotal amount paid						
PART B INCOME				0 0		
1 Wages, salaries, tips and other employee compensation		.1		0 0		
2 Taxable pensions and annuities				0 0		
		▼ IF A LOSS, MARK A	AN X IN BOX	0 0		
3 Business/profession or farm income or loss. See instructions	3			0 0		
4 Rental, royalty and REMIC income or loss (enclose Form 2, Schedule E)	4			0 0		
5 Total Part B 5.0% interest from Massachusetts banks		.5		0 0		
6 Other Part B 5.0% income (winnings, lump-sum distributions, etc.). Enclose state	ement			0 0		
7 Total Part B 5.0% income. Add lines 1 through 6	7			0 0		
8 Deductions allowed decedents. See instructions		8		0 0		
9 Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from		X		0 0		
10 Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules ID				0 0		
				α		
DECLARATION. Under penalties of perjury, I declare that to the best of my knowl BIGNATURE OF FIDUCIARY DATE	PRINT PAID PREPARER'S NAME	sures are true, c	PAID PREPARER'S PTIN	3.		
/ /						
TITLE DATE	PAID PREPARER'S PHONE		PAID PREPARER'S EIN			
MAY DOR DISCUSS THIS RETURN WITH THE PREPARER? PAID PREPARER'S SIGN/	ITURE	DATE	IS PAID PREPARER SELF-E	MPLOYED?		
Yes			Yes			
NAME OF DESIGNATED TAX MATTERS PARTNER IDENTIFYING NUMBER C	OF TAX MATTERS PARTNER					



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NAM	OF ESTATE OR TRUST	ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMB	3ER
11	Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. Not less than 0		
12	Nonresident/charitable deduction. Not less than 0. See instructions		0
13	Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. Not less than 0		0
14	PART A INTEREST AND DIVIDEND INCOME Part A 5.0% interest and dividend income (from Form 2, Schedule B, line 39). Enclose Schedule B		0
15	Part A 5.0% common trust fund interest and dividend income		0
16	Total Part A 5.0% interest and dividend income. Add lines 14 and 15		0
17	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1		0
18	Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than 0		0
19	Nonresident/charitable deduction. Not less than 0. See instructions		0
20	Net Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less than 0 20		0
21	Net Part A and Part B 5.0% income taxable to fiduciary. add lines 13 and 20		0
22	Tax from table. If line 21 is more than \$24,000, multiply amount by .05		0
23	PART A 12% CAPITAL GAINS Taxable Part A 12% capital gains (from Form 2, Schedule B, line 40). Enclose Schedule B. Not less than 0		0
24	Part A 12% short-term common trust fund capital gains		0
25	Total Part A 12% capital gains. Add lines 23 and 24		0
26	Income distribution deduction (from Schedule IDD, line 15). Enclose Schedules IDD and 2K-1		0
	Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than 0		0
	Nonresident/charitable deduction. Not less than 0. See instructions		0
29	Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than 0		0
	12% tax. Multiply line 29 by .12		0
	PART C 5.0% CAPITAL GAINS		
31	Part C 5.0% 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		0
32	Part C 5.0% long-term common trust fund capital gains		0
33	Total Part C 5.0% long-term capital gains. Add lines 31 and 32		0
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1		0
35	Part C 5.0% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than 0		0
36	Nonresident/charitable deduction. Not less than 0. See instructions		0



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	OF ESTATE OR TRUST		ESTATE OR	TRUST EN	/IPLOYER	IDENTIFI	CATION NUM	ИBER
37	Net Part C 5.0% long-term capital gain income taxable to fiduciary. Subtract line 36 from line 35. Not less than 0 .	37					0	0
	Tax on Part C 5.0% long-term capital gains. Multiply line 37 by .05						0	0
	Credit recapture (from Schedule CRS)						0	0
	Additional tax on installment sale.						0	0
	Total tax. Add lines 22, 30, 38, 39 and 40						0	0
	Credit for income taxes due to other jurisdictions (enclose Schedule OJC).						0	0
	Other credits (from Schedule CMS)						0	0
	Total credits. Add lines 42 and 43						0	0
	Credits passed through to beneficiaries on Schedule 2K-1						0	0
	Credits remaining with fiduciary. Subtract line 45 from line 44						0	0
	Tax after credits. Subtract line 46 from line 41						0	0
	AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions						0	0
	Tax after credits and overpayment from original return. Add lines 47 and 48						0	0
	Massachusetts income tax withheld (enclose all Massachusetts W-2, W-2G, 1099-G and 1099-R forms)						0	0
	2020 overpayment applied to your 2021 estimated tax						0	0
	2021 Massachusetts estimated tax payments (do not include the amount in line 51)						0	0
	Payments made with extension						0	0
	AMENDED RETURN ONLY. Payment with original return. See instructions.						0	0
	Refundable credits (from Schedule CMS)						0	0
	Refundable dependent credit. See instructions.						0	0
	Total tax payments. Add lines 50 through 56						0	0
	Overpayment. If line 49 is smaller than line 57, subtract line 49 from line 57. Enter the result in line 58.	J1						
50	If line 49 is larger than line 57, go to line 61	58					0	0
59	Amount of overpayment you want applied to your 2022 estimated taxes	59					0	0
60	THIS IS YOUR REFUND. Subtract line 59 from line 58.	60					0	0
64	TAX DUE. Subtract line 57 from line 49. Pay in full online at mass.gov/masstaxconnect	61					0	0