



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

2021

Name of estate or trust	Estate or trust employer Identification number	
Name of beneficiary	Legal domicile (state) of beneficiary	Identification number of beneficiary
Street address		
City/Town	State	Zip
Name of fiduciary		
Street address		
City/Town	State	Zip
In/care/of address		
City/Town	State	Zip
Fill in one only:		
<input type="radio"/> Amended 2K-1 <input type="radio"/> Final 2K-1		
What type of entity is beneficiary?		Fill in if beneficiary is a nonresident of Mass.
<input type="radio"/> Individual <input type="radio"/> Estate/trust <input type="radio"/> Ch 62 Exempt organization <input type="radio"/> Ch 63 Exempt organization <input type="radio"/> Other		<input type="radio"/>

Allocable share item

Part B income

▼ Fill in oval if showing a loss

1	Wages, salaries, tips and other employee compensation	1	<input type="text"/>
2	Taxable pensions and annuities	2	<input type="text"/>
3	Business/profession or farm income or loss	3	<input type="text"/>
4	Rental, royalty and REMIC income or loss	4	<input type="text"/>
5	Massachusetts bank interest	5	<input type="text"/>
6	Other income, such as winnings, lump-sum distributions, etc. (itemize)	6	<input type="text"/>
7	Deductions allowed decedents	7	<input type="text"/>

Part A interest and dividend income

8	Interest and dividend income (do not include income from common trust funds)	8	<input type="text"/>
9	Common trust fund interest and dividend income	9	<input type="text"/>

Part A capital gains

10	Taxable Part A 12% capital gains (do not include income from common trust funds)	10	<input type="text"/>
11	Part A 12% short-term common trust fund capital gains	11	<input type="text"/>

Part C capital gains

12	Part C 5.0% long-term capital gains (do not include income from common trust funds)	12	<input type="text"/>
13	Part C 5.0% long-term common trust fund capital gains	13	<input type="text"/>

Credits and estimated tax payments

14	Taxes paid to other jurisdictions	14	<input type="text"/>
15	Lead Paint	15	<input type="text"/>



Name of estate or trust

Estate or trust employer identification number

Allocable share item (cont'd.)**Credits and estimated tax payments**

16a Economic Opportunity Area	16a	<input type="text"/>
16b Economic Development Incentive Program. Certificate number <input type="text"/>	16b	<input type="text"/>
17 Brownfields. Certificate number <input type="text"/>	17	<input type="text"/>
18 Low-Income Housing. Certificate number <input type="text"/>	18	<input type="text"/>
19 Historic Rehabilitation. Certificate number <input type="text"/>	19	<input type="text"/>
20 Film Incentive. Certificate number <input type="text"/>	20	<input type="text"/>
21 Medical Device. Certificate number <input type="text"/>	21	<input type="text"/>
22 Employer Wellness Program. Certificate number <input type="text"/>	22	<input type="text"/>
23 Farming and Fisheries	23	<input type="text"/>
24 Senior Circuit Breaker	24	<input type="text"/>
25 Solar/Wind	25	<input type="text"/>
26 Septic	26	<input type="text"/>
27 Certified Housing Development. Certificate number <input type="text"/>	27	<input type="text"/>
28 Life Sciences	28	<input type="text"/>
29 Veterans Hire. Certificate number <input type="text"/>	29	<input type="text"/>
30 Low-Income Housing Donation. Certificate number <input type="text"/>	30	<input type="text"/>
31 Angel Investor	31	<input type="text"/>
32 Apprentice. Certificate number <input type="text"/>	32	<input type="text"/>
33 Vacant Store Front. Certificate number <input type="text"/>	33	<input type="text"/>
34 Cranberry Bog. Certificate number <input type="text"/>	34	<input type="text"/>
35 Estimated tax payments made on behalf of nonresident beneficiary by fiduciary	35	<input type="text"/>
36 Refundable Film	36	<input type="text"/>
37 Refundable Dairy. Certificate number <input type="text"/>	37	<input type="text"/>
38 Refundable Conservation. Certificate number <input type="text"/>	38	<input type="text"/>
39 Refundable Community Investment. Certificate number <input type="text"/>	39	<input type="text"/>
40 Refundable Dependent Credit	40	<input type="text"/>
41 Other payments (see instructions)	41	<input type="text"/>

Beneficiary's Share of Chapter 63D refundable credit

Reporting of aggregate entity information: The electing pass-through entity should report its total qualified income as an aggregate amount derived from all resident or nonresident beneficiaries having qualified taxable income subject to the MGL ch 63D entity-level tax. See instructions.

If the beneficiary is a trust, fill in if the trust is a pass-through entity ☐

42 Total qualified income subject to 5.0% entity-level tax

a. Total of ordinary income or loss, interest, and dividend income	42a	<input type="text"/>
b. Net gain or loss from the sale of capital assets	42b	<input type="text"/>
c. Total income subject to 5% entity-level tax	42c	<input type="text"/>
d. 100% of entity-level tax reported and paid by pass-through entity	42d	<input type="text"/>
e. Beneficiary's refundable credit	42e	<input type="text"/>