



Massachusetts Department of Revenue
Form 2 Fiduciary Income Tax Return

2022

Calendar year filers enter 01–01–2022 and 12–31–2022 below; fiscal year filers enter appropriate dates

Tax year beginning

MMDDYYYY

Tax year ending

MMDDYYYY

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:

☐ Decedent's estate

☐ Initial return

☐ Amended return (see instr.)

☐ Change in trust's name

☐ Nonresident beneficiaries listed on return

☐ Simple trust

☐ Amended return due to IRS BBA partnership audit

☐ Change in fiduciary

☐ Resident estate or trust

☐ Complex trust

☐ Amended return due to federal change

☐ Change in fiduciary's name

☐ Nonresident estate or trust

☐ Bankruptcy estate - ch 7

☐ Final return

☐ Change in fiduciary's address

☐ Enclosing Schedule DRE

☐ Bankruptcy estate - ch 11

☐ Guardianship/conservatorship

☐ Fiduciary Schedule TDS (see instr.)

☐ Qualified funeral trust

☐ Enclosing Schedule FCI

☐ Qualified settlement fund

☐ Member of a lower-tier entity

☐ ESBT (see instructions)

Number of employees in Massachusetts

Number of employees worldwide

Annual Voluntary Election- Pass-through entity has elected to pay tax at the entity level pursuant to MGL ch 63D (this election is irrevocable)

☐

Total amount paid

PART B INCOME

1 Wages, salaries, tips and other employee compensation

00

2 Taxable pensions and annuities

00

3 Business/profession or farm income or loss. See instructions.

IF A LOSS, MARK AN X IN BOX
00

4 Rental, royalty and REMIC income or loss (enclose Form 2, Schedule E)

00

5 Total Part B 5.0% interest from Massachusetts banks

00

6 Other Part B 5.0% income (winnings, lump-sum distributions, etc.). Enclose statement.

00

DECLARATION. 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 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

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- | | | | |
|-----------|--|----|---|
| 7 | Total Part B 5.0% income. Add lines 1 through 6. | 7 |  |
| 8 | Deductions allowed decedents. See instructions | 8 | |
| 9 | Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7. | 9 |  |
| 10 | Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1 | 10 | |
| 11 | Part B 5.0% 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 5.0% income taxable to fiduciary. Subtract line 12 from line 11. Not less than 0 | 13 | |

PART A INTEREST AND DIVIDEND INCOME

- | | | |
|-----------|--|----|
| 14 | Part A 5.0% interest and dividend income (from Form 2, Schedule B, line 39). Enclose Schedule B. | 14 |
| 15 | Part A 5.0% common trust fund interest and dividend income | 15 |
| 16 | Total Part A 5.0% 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 5.0% 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 5.0% 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 5.0% 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 .05 | 22 |

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 | 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 |

A 10x10 grid of boxes for a dot marker activity. Each row contains a triangle marker in the 3rd box and a circle marker in the 7th box. The last two boxes of each row are labeled '0 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 <input type="radio"/> | 31 |
| 32 | Part C 5.0% long-term common trust fund capital gains | 32 |
| 33 | Total Part C 5.0% 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 |



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- 35** Part C 5.0% 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
- 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
- 38** Tax on Part C 5.0% long-term capital gains. Multiply line 37 by .05 38
- 39** Credit recapture (from Schedule CRS) 39
- 40** Additional tax on installment sale. 40
- 41** Total tax. Add lines 22, 30, 38, 39 and 40 41
- 42** Credit for income taxes due to other jurisdictions (**enclose** Schedule OJC) 42
- 43** Other credits (from Schedule CMS) 43
- 44** Total credits. Add lines 42 and 43 44
- 45** Credits passed through to beneficiaries on Schedule 2K-1 45
- 46** Credits remaining with fiduciary. Subtract line 45 from line 44 46
- 47** Tax after credits. Subtract line 46 from line 41 47
- 48** **AMENDED RETURN ONLY.** Overpayment from original return. Not less than 0. See instructions 48
- 49** Tax after credits and overpayment from original return. Add lines 47 and 48 49
- 50** Massachusetts income tax withheld (**enclose** all Massachusetts W-2, W-2G, 1099-G and 1099-R forms) 50
- 51** 2021 overpayment applied to your 2022 estimated tax 51
- 52** 2022 Massachusetts estimated tax payments (do not include the amount in line 51) 52
- 53** Payments made with extension 53
- 54** **AMENDED RETURN ONLY.** Payment with original return. See instructions. 54
- 55** Refundable credits (from Schedule CMS) 55
- 56** Refundable dependent credit. See instructions. 56
- 57** Total tax payments. Add lines 50 through 56 57
- 58** Overpayment. If line 49 is smaller than line 57, subtract line 49 from line 57. Enter the result in line 58.
If line 49 is larger than line 57, go to line 61 58
- 59** Amount of overpayment you want applied to your 2023 estimated taxes 59
- 60** **THIS IS YOUR REFUND.** Subtract line 59 from line 58. 60
- 61** **TAX DUE.** Subtract line 57 from line 49. **Pay in full online at mass.gov/masstaxconnect** 61

These amounts will affect your refund or tax due:

Interest

Penalty

M-2210F amount

☐ Exception. **Enclose** Form M-2210F.