



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

2022

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:		Percentage of beneficiary's taxable income
<input type="radio"/> Amended 2K-1 <input type="radio"/> Final 2K-1		
What type of entity is beneficiary?		
<input type="radio"/> Individual resident <input type="radio"/> Individual nonresident <input type="radio"/> Resident trust or estate <input type="radio"/> Nonresident trust or estate		
<input type="radio"/> Ch 62 Exempt organization <input type="radio"/> Ch 63 Exempt organization <input type="radio"/> Other <input type="radio"/> Fill in if beneficiary is a nonresident of Massachusetts		

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"/>



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

14 Taxes paid to other jurisdictions	14	<input type="text"/>
15 Refundable Dependent Credit	15	<input type="text"/>
16 Total other credits (from "Credit Section")	16	<input type="text"/>
17 Estimated tax payments made on behalf of nonresident beneficiary by fiduciary	17	<input type="text"/>
18 Other payments (see instructions)	18	<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 ☐

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

a. Total of ordinary income or loss, interest, and dividend income	19a	<input type="text"/>
b. Net gain or loss from the sale of capital assets	19b	<input type="text"/>
c. Total income subject to 5% entity-level tax	19c	<input type="text"/>
d. 100% of entity-level tax reported and paid by pass-through entity	19d	<input type="text"/>
e. Beneficiary's refundable credit.	19e	<input type="text"/>



Name of estate or trust

Estate or trust employer identification number

Credit Section

Lead Paint		
Economic Opportunity Area		
Economic Development Incentive Program	Certificate number	
Brownfields	Certificate number	
Low-Income Housing	Certificate number	
Historic Rehabilitation	Certificate number	
Film Incentive	Certificate number	
Medical Device	Certificate number	
Ch 63D Refundable Credit		
Employer Wellness Program	Certificate number	
Farming and Fisheries		
Senior Circuit Breaker		
Solar/Wind		
Septic		
Certified Housing Development	Certificate number	
Life Sciences		
Veterans Hire	Certificate number	
Low-Income Housing Donation	Certificate number	
Angel Investor		
Apprentice	Certificate number	
Vacant Store Front	Certificate number	
Cranberry Bog	Certificate number	
Refundable Film		
Refundable Dairy	Certificate number	
Refundable Conservation	Certificate number	
Refundable Community Investment	Certificate number	
Total Other Credits. Enter total on line 16		