

Massachusetts Department of Revenue **Form 2** Fiduciary Income Tax Return

FORM Z FIGUCIARY INCOME TAX R	Tax year beginning	Tax year ending			
Calendar year filers enter 01–01–2023 and 12–31–2023 below; fisca	al year filers enter appropriate dates				
NAME OF ESTATE OR TRUST	, , , , , , , , , , , , , , , , , , ,		ESTATE OR TRUST EMPLOYER IDENTIFICA	ATION NUMBER	
NAME OF FIDUCIARY					
TITLE OF FIDUCIARY					
WAILING ADDRESS OF FIDUCIARY	CITY/TOWN/POST OFFICE	STATE ZIP -	+ 4		
C/0					
Company account number I I I I I I I I I I I I I I I I I I I	Date entity created	n trust's name 🛛 🔿 N	Nonresident beneficiaries liste	nd on roturn	
Decedent's estate Amended return (see instr.)	\bigcirc Change in		Resident estate or trust		
Simple trust Amended return due to IRS BE	🛿 A partnership audit 🔵 Change ir	n fiduciary's name 🛛 🔘 N	Nonresident estate or trust		
Complex trust Amended return due to federa	l change 🦳 Change ir		Enclosing Schedule DRE	• • • •	
Bankruptcy estate - ch 7 Final return			Fiduciary Schedule TDS (see	instr.)	
 Bankruptcy estate - ch 11 Guardianship/conservatorship 			Enclosing Schedule FCI Member of a lower-tier entity		
Qualified funeral trust			vieimber of a lower-lief entity		
Qualified settlement fund					
ESBT					
Number of employees in Massachusetts					
Number of employees worldwide					
Annual Voluntary Election- Pass-through entity has elected to pay tax a		3D (this election is irrevocat)le)		
Total amount paid					
PART B INCOME				00	
1 Wages, salaries, tips and other employee compensation		1			
2 Taxable pensions and annuities			A LOSS, MARK AN X IN BOX	00	
				0 0	
3 Business/profession or farm income or loss. See instructions				0 0	
4 Rental, royalty and REMIC income or loss (enclose Form 2, So	chedule E)	4 🔼			
5 Total Part B 5.0% interest from Massachusetts banks		5		00	
6 Other Part B 5.0% income (winnings, lump-sum distributions, e	etc.). Enclose statement	6 🛛		00	
DECLARATION. Under penalties of perjury, I declare that to the	best of my knowledge and belief t	his return and enclosures	are true. correct and compl	ete.	
SIGNATURE OF FIDUCIARY	DATE PRINT PAID PREPARER'S N		PAID PREPARER'S PTIN		
тіті с					
ΠΤLΕ	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 SEL	_F-EMPLOYED?	
Yes			/ / 📿 Yes		
NAME OF DESIGNATED TAX MATTERS PARTNER	IDENTIFYING NUMBER OF TAX MATTERS PARTNER			,	

2023

MAIL TO MASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 7018, BOSTON, MA 02204.



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NAM	OF ESTATE OR TRUST	E	STATE OR	TRUST EN	IPLOYER IDE	NTIFICATION NU	UMBE	:R
7	Total Part B 5.0% income. Add lines 1 through 6) ()
8	Deductions allowed decedents. See instructions	}) ()
9	Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7) ()
10	Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1)) ()
11	Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. Not less than 0					0) ()
12	Nonresident/charitable deduction. Not less than 0. See instructions) ()
	Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. Not less than 0) (
	Part A 5.0% interest and dividend income (from Form 2, Schedule B, line 39). Enclose Schedule B							
	Part A 5.0% common trust fund interest and dividend income) (
	Total Part A 5.0% interest and dividend income. Add lines 14 and 15							
	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1							
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) [
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) (
	Tax from table. If line 21 is more than \$24,000, multiply amount by .05 .22 PART A 8.5% AND 12% CAPITAL GAINS							
	Taxable Part A 8.5% and 12% capital gains (from Form 2, Schedule B, line 40). Enclose Schedule B. Not less than 0.23							
24	Part A 8.5% short-term common trust fund capital gains	 						
25	Total Part A 8.5% and 12% capital gains. Add lines 23 and 24	; L						
26	Income distribution deduction (from Schedule IDD, line 15). Enclose Schedules IDD and 2K-1	; [
27	Part A 8.5% and 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 8.5% and 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than 0 29 If reporting long-term gains on collectibles, fill in oval and complete worksheet in instructions) [) (
	Tax on Part A Capital Gains. Multiply line 29 by .085)) ()
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) (
32	Part C 5.0% long-term common trust fund capital gains) (
33	Total Part C 5.0% long-term capital gains. Add lines 31 and 32) (
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1	ļ) (j



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NAME OF ESTATE OR TRUST		ESTATE OR TRUST EMPLOYER IDENTIFICA	ATION NUMBER
5 Part C 5.0% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than 0			
6 Nonresident/charitable deduction. Not less than 0. See instructions			00
7 Net Part C 5.0% long-term capital gain income taxable to fiduciary. Subtract line 36 from line 35. Not less than 0 37			00
38 Tax on Part C 5.0% long-term capital gains. Multiply line 37 by .05			00
39 Credit recapture (from Schedule CRS)			00
40 Additional tax on installment sale.			00
41 TOTAL TAX a. Income tax. Add lines 22, 30, 38, 39, and 40	0 0		
b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 41b	0 0		
Total tax. Add lines 41a and 41b			00
42 Credit for income taxes due to other jurisdictions (enclose Schedule OJC)			00
43 Other credits (from Schedule CMS)			00
44 Total credits. Add lines 42 and 43			00
45 Credits passed through to beneficiaries on Schedule 2K-1			00
46 Credits remaining with fiduciary. Subtract line 45 from line 44			00
7 Tax after credits. Subtract line 46 from line 41			00
48 AMENDED RETURN ONLY. Overpayment from original return. Not less than 0. See instructions			00
49 Tax after credits and overpayment from original return. Add lines 47 and 48			
50 Massachusetts income tax withheld (enclose all Massachusetts W-2, W-2G, 1099-G and 1099-R forms)	50		00
51 Overpayment of tax from prior year applied to this year's estimated tax	51		00
2 Massachusetts estimated tax payments (do not include the amount in line 51)			00
53 Payments made with extension	53		00
54 AMENDED RETURN ONLY. Payment with original return. See instructions.	54		00
55 Refundable credits (from Schedule CMS)			00
56 Refundable Child and Family Tax Credit. See instructions			00
57 Total tax payments. Add lines 50 through 56			00
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		00
59 Amount of overpayment to be credited to next year			00
60 THIS IS YOUR REFUND. Subtract line 59 from line 58			00
61 TAX DUE. Subtract line 57 from line 49. Pay in full online at mass.gov/masstaxconnect			00
These amounts will affect your refund or tax due:			
Interest O O Penalty M-2210F amoun	t	0 0	

Exception. Enclose Form M-2210F.