Massachusetts Department of Revenue

Schedule 2K-1

Beneficiary's Massachusetts Information 2023

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

○ Amended 2K-1 ○ Final 2K-1

What type of entity is beneficiary?

○ Individual resident ○ Individual nonresident ○ Resident trust or estate ○ Nonresident trust or estate

○ Ch 62 Exempt organization ○ Ch 63 Exempt organization ○ Other ○ 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**	
2	Taxable pensions and annuities	**2**	
3	Business/profession or farm income or loss	**3**	○
4	Rental, royalty and REMIC income or loss	**4**	○
5	Massachusetts bank interest	**5**	
6	Other income, such as winnings, lump-sum distributions, etc. (itemize)	**6**	○
7	Deductions allowed decedents	**7**	

Part A interest and dividend income

8	Interest and dividend income (do not include income from common trust funds)	**8**	
9	Common trust fund interest and dividend income	**9**	

Part A capital gains

10	Taxable Part A 8.5% and 12% capital gains (do not include income from common trust funds)	**10**	
11	Part A 8.5% short-term common trust fund capital gains	**11**	

Part C capital gains

12	Part C 5.0% long-term capital gains (do not include income from common trust funds)	**12**	
13	Part C 5.0% long-term common trust fund capital gains	**13**	

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Allocable share item (cont'd.)

Credits and estimated tax payments

14 Taxes paid to other jurisdictions **14**

15 Refundable Child and Family Tax Credit **15**

16 Total other credits (from "Credit Section") **16**

17 Estimated tax payments made on behalf of nonresident beneficiary by fiduciary **17**

18 Other payments (see instructions) **18**

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**

b. Net gain or loss from the sale of capital assets **19b**

c. Total income subject to 5% entity-level tax **19c**

d. 100% of entity-level tax reported and paid by pass-through entity **19d**

e. Beneficiary's refundable credit. **19e**

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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			
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	Certificate number		
Apprentice	Certificate number		
Vacant Store Front	Certificate number		
Cranberry Bog	Certificate number		
Dairy	Certificate number		
Conservation	Certificate number		
Community Investment	Certificate number		
Offshore Wind Facility Capital Investment			
Offshore Wind Jobs			
National Guard Hiring	Certificate number		
Disability Employment			

Total Other Credits. Enter total on line 16