



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

**Part A interest and dividend income**

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

**Part A capital gains**

10 Taxable Part A 8.5% and 12% capital gains (do not include income from common trust funds) . . . . .	<b>10</b>	<input type="text"/>
11 Part A 8.5% short-term common trust fund capital gains . . . . .	<b>11</b>	<input type="text"/>

**Part C capital gains**

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



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**Allocable share item** (cont'd.)

**Credits and estimated tax payments**

<b>14</b> Taxes paid to other jurisdictions . . . . .	<b>14</b>	<input type="text"/>
<b>15</b> Refundable Child and Family Tax Credit . . . . .	<b>15</b>	<input type="text"/>
<b>16</b> Total other credits (from "Credit Section") . . . . .	<b>16</b>	<input type="text"/>
<b>17</b> Estimated tax payments made on behalf of nonresident beneficiary by fiduciary . . . . .	<b>17</b>	<input type="text"/>
<b>18</b> Other payments (see instructions) . . . . .	<b>18</b>	<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 . . . . .	<b>19a</b>	<input type="text"/>
b. Net gain or loss from the sale of capital assets . . . . .	<b>19b</b>	<input type="text"/>
c. Total income subject to 5% entity-level tax . . . . .	<b>19c</b>	<input type="text"/>
d. 100% of entity-level tax reported and paid by pass-through entity . . . . .	<b>19d</b>	<input type="text"/>
e. Beneficiary's refundable credit . . . . .	<b>19e</b>	<input type="text"/>



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**Credit Section**

Lead Paint .....		<input type="text"/>
Economic Opportunity Area .....		<input type="text"/>
Economic Development Incentive Program. ....	Certificate number <input type="text"/>	<input type="text"/>
Brownfields. ....	Certificate number <input type="text"/>	<input type="text"/>
Low-Income Housing. ....	Certificate number <input type="text"/>	<input type="text"/>
Historic Rehabilitation. ....	Certificate number <input type="text"/>	<input type="text"/>
Film Incentive. ....	Certificate number <input type="text"/>	<input type="text"/>
Medical Device. ....	Certificate number <input type="text"/>	<input type="text"/>
Ch 63D Refundable Credit .....		<input type="text"/>
Farming and Fisheries .....		<input type="text"/>
Senior Circuit Breaker .....		<input type="text"/>
Solar/Wind .....		<input type="text"/>
Septic. ....		<input type="text"/>
Certified Housing Development. ....	Certificate number <input type="text"/>	<input type="text"/>
Life Sciences .....		<input type="text"/>
Veterans Hire. ....	Certificate number <input type="text"/>	<input type="text"/>
Low-Income Housing Donation. ....	Certificate number <input type="text"/>	<input type="text"/>
Angel Investor. ....	Certificate number <input type="text"/>	<input type="text"/>
Apprentice .....	Certificate number <input type="text"/>	<input type="text"/>
Vacant Store Front. ....	Certificate number <input type="text"/>	<input type="text"/>
Cranberry Bog .....	Certificate number <input type="text"/>	<input type="text"/>
Dairy. ....	Certificate number <input type="text"/>	<input type="text"/>
Conservation. ....	Certificate number <input type="text"/>	<input type="text"/>
Community Investment. ....	Certificate number <input type="text"/>	<input type="text"/>
Offshore Wind Facility Capital Investment .....		<input type="text"/>
Offshore Wind Jobs .....		<input type="text"/>
National Guard Hiring .....	Certificate number <input type="text"/>	<input type="text"/>
Disability Employment .....		<input type="text"/>
<b>Total Other Credits.</b> Enter total on line 16 .....		<input type="text"/>