



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

2024

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

<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 5.0% 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 . . . . .		
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. . . . .		
Training Tax Credit . . . . .	Certificate number	
<b>Total Other Credits.</b> Enter total on line 16 . . . . .		