



Massachusetts Department of Revenue
Form 2 Fiduciary Income Tax Return

2025

Calendar year filers enter 01–01–2025 and 12–31–2025 below; fiscal year filers enter appropriate dates

Tax year beginning

MM DD YY YY

Tax year ending

MM DD YY YY

NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

NAME OF FIDUCIARY

TITLE OF FIDUCIARY

MAILING ADDRESS OF FIDUCIARY

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

C/O

Company account number

Date entity created

MM DD YY YY

Fill in all that apply:

<input type="checkbox"/> Decedent's estate	<input type="checkbox"/> Initial return	<input type="checkbox"/> Change in trust's name	<input type="checkbox"/> Nonresident beneficiaries listed on return
<input type="checkbox"/> Simple trust	<input type="checkbox"/> Amended return (see instr.)	<input type="checkbox"/> Change in fiduciary	<input type="checkbox"/> Resident estate or trust
<input type="checkbox"/> Complex trust	<input type="checkbox"/> Amended return due to IRS BBA partnership audit	<input type="checkbox"/> Change in fiduciary's name	<input type="checkbox"/> Nonresident estate or trust
<input type="checkbox"/> Bankruptcy estate - ch 7	<input type="checkbox"/> Amended return due to federal change	<input type="checkbox"/> Change in fiduciary's address	<input type="checkbox"/> Enclosing Schedule DRE
<input type="checkbox"/> Bankruptcy estate - ch 11	<input type="checkbox"/> Final return		<input type="checkbox"/> Fiduciary Schedule TDS (see instr.)
<input type="checkbox"/> Guardianship/conservatorship			<input type="checkbox"/> Enclosing Schedule FCI
<input type="checkbox"/> Qualified funeral trust			<input type="checkbox"/> Member of a lower-tier entity
<input type="checkbox"/> Qualified settlement fund			
<input type="checkbox"/> ESBT			

Number of employees in Massachusetts

Number of employees worldwide

Annual Voluntary Election- Pass-through entity has elected to pay tax at the entity level pursuant to MGL ch 63D (this election is irrevocable)

Total amount paid

PART B INCOME

1	Wages, salaries, tips and other employee compensation	1	0 0
2	Taxable pensions and annuities	2	0 0
3	Business/profession or farm income or loss. See instructions.....	3	0 0
4	Rental, royalty and REMIC income or loss (enclose Form 2, Schedule E)	4	0 0
5	Total Part B 5.0% interest from Massachusetts banks	5	0 0
6	Other Part B 5.0% income (winnings, lump-sum distributions, etc.). Enclose statement.....	6	0 0

▼ IF A LOSS, MARK AN X IN BOX

DECLARATION. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

SIGNATURE OF FIDUCIARY

DATE

PRINT PAID PREPARER'S NAME

PAID PREPARER'S PTIN

TITLE

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 SELF-EMPLOYED?

Yes

Yes

NAME OF DESIGNATED TAX MATTERS PARTNER

IDENTIFYING NUMBER OF TAX MATTERS PARTNER



NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

7 Total Part B 5.0% income. Add lines 1 through 6. 7

 0 0

8 Deductions allowed decedents. See instructions 8

 0 0

9 Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7. 9

 0 0

10 Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1 10

 0 011 Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. **Not less than 0** 11 0 012 Nonresident/charitable deduction. **Not less than 0**. See instructions 12 0 013 Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. **Not less than 0** 13 0 0**PART A INTEREST AND DIVIDEND INCOME**

14 Part A 5.0% interest and dividend income (from Form 2, Schedule B, line 39). Enclose Schedule B. 14

 0 0

15 Part A 5.0% common trust fund interest and dividend income 15

 0 0

16 Total Part A 5.0% interest and dividend income. Add lines 14 and 15 16

 0 0

17 Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1 17

 0 018 Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. **Not less than 0** 18 0 0

19 Nonresident/charitable deduction. Not less than 0. See instructions 19

 0 020 Net Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. **Not less than 0** 20 0 0

21 Net Part A and Part B 5.0% income taxable to fiduciary. add lines 13 and 20 21

 0 0

22 Tax from table. If line 21 is more than \$24,000, multiply amount by .05 22

 0 0**PART A 8.5% AND 12% CAPITAL GAINS**23 Taxable Part A 8.5% and 12% capital gains (from Form 2, Schedule B, line 40). Enclose Schedule B. **Not less than 0** 23 0 0

24 Part A 8.5% short-term common trust fund capital gains 24

 0 0

25 Total Part A 8.5% and 12% capital gains. Add lines 23 and 24 25

 0 0

26 Income distribution deduction (from Schedule IDD, line 15). Enclose Schedules IDD and 2K-1 26

 0 027 Part A 8.5% and 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. **Not less than 0** 27 0 028 Nonresident/charitable deduction. **Not less than 0**. See instructions 28 0 029 Net Part A 8.5% and 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. **Not less than 0** 29 0 0If reporting long-term gains on collectibles, fill in oval and complete worksheet in instructions

30 Tax on Part A Capital Gains. Multiply line 29 by .085 30

 0 0**PART C 5.0% CAPITAL GAINS**

31 Part C 5.0% long-term capital gains (from Form 2, Schedule D, line 18). Enclose Schedule D. Not less than 0.

 0 0If filing Schedule D-IS, Installment Sales, fill in oval and enclose Schedule D-IS

31

32 Part C 5.0% long-term common trust fund capital gains 32

 0 0

33 Total Part C 5.0% long-term capital gains. Add lines 31 and 32 33

 0 0

34 Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1 34

 0 0

