



Massachusetts Department of Revenue

Schedule 2K-1

Beneficiary's Massachusetts Information

2025

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="radio"/> <input type="text"/>
4	Rental, royalty and REMIC income or loss	4	<input type="radio"/> <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="radio"/> <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"/>



Name of estate or trust

Estate or trust employer Identification number

Allocable share item (cont'd.)**Credits and estimated tax payments**

14 Taxes paid to other jurisdictions	14	<input type="text"/>
15 Refundable Child and Family Tax Credit	15	<input type="text"/>
16 Total other credits (from "Credit Section")	16	<input type="text"/>
17 Estimated tax payments made on behalf of nonresident beneficiary by fiduciary	17	<input type="text"/>
18 Other payments (see instructions)	18	<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	19a	<input type="text"/>
b. Net gain or loss from the sale of capital assets	19b	<input type="text"/>
c. Total income subject to 5.0% entity-level tax	19c	<input type="text"/>
d. 100% of entity-level tax reported and paid by pass-through entity	19d	<input type="text"/>
e. Beneficiary's refundable credit	19e	<input type="text"/>



Name of estate or trust

Estate or trust employer Identification number

Credit Section

Lead Paint		
Economic Opportunity Area.		
Economic Development Incentive Program.	Certificate number	
(credits prior to November 20, 2024)		
Economic Development Incentive Program.	Certificate number	
(credits authorized on or after November 20, 2024)		
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	
Live Theater credit	Certificate number	
ClimateTech Tax Incentive credit		
Massachusetts Homeownership credit	Certificate number	
Commercial Conversion credit.	Certificate number	
Total Other Credits. Enter total on line 16		