



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

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

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"/>



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Credit Section

Lead Paint	<input type="text"/>
Economic Opportunity Area	<input type="text"/>
Economic Development Incentive Program (credits prior to November 20, 2024) Certificate number	<input type="text"/>
Economic Development Incentive Program (credits authorized on or after November 20, 2024)	..... Certificate number	<input type="text"/>
Brownfields	..... Certificate number	<input type="text"/>
Low-Income Housing	..... Certificate number	<input type="text"/>
Historic Rehabilitation	..... Certificate number	<input type="text"/>
Film Incentive	..... Certificate number	<input type="text"/>
Medical Device	..... Certificate number	<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"/>
Life Sciences	<input type="text"/>
Veterans Hire	..... Certificate number	<input type="text"/>
Low-Income Housing Donation	..... Certificate number	<input type="text"/>
Angel Investor	..... Certificate number	<input type="text"/>
Apprentice	..... Certificate number	<input type="text"/>
Vacant Store Front	..... Certificate number	<input type="text"/>
Cranberry Bog	..... Certificate number	<input type="text"/>
Dairy	..... Certificate number	<input type="text"/>
Conservation	..... Certificate number	<input type="text"/>
Community Investment	..... Certificate number	<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"/>
Disability Employment	<input type="text"/>
Training Tax credit	..... Certificate number	<input type="text"/>
Live Theater credit	..... Certificate number	<input type="text"/>
Climatetech Tax Incentive credit	<input type="text"/>
Massachusetts Homeownership credit	..... Certificate number	<input type="text"/>
Commercial Conversion credit	..... Certificate number	<input type="text"/>
Total Other Credits. Enter total on line 16	<input type="text"/>