



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"/>
<b>Total Other Credits.</b> Enter total on line 16	.....	<input type="text"/>