



Massachusetts Department of Revenue
Schedule IDD
Income Distribution Deduction

2025

Name of estate or trust

Estate or trust employer identification number

Part 1. Income distribution deduction — Part B Income

1	Total Part B 5.0% income. From line 9 of Form 2. Not less than 0	1	<input type="text"/>
2	Enter the amount of total Part B 5.0% income included in line 1 required to be distributed currently.....	2	<input type="text"/>
3	Enter any other amounts included in line 1 paid, credited or otherwise required to be distributed.....	3	<input type="text"/>
4	Total distributions. Add lines 2 and 3.....	4	<input type="text"/>
5	Income distribution deduction. Enter the smaller of line 1 or line 4 here and on line 10 of Form 2.....	5	<input type="text"/>

Part 2. Income distribution deduction — Part A Interest and Dividend Income

6	Total Part A 5.0% interest and dividend income. From line 16 of Form 2	6	<input type="text"/>
7	Enter the amount of total Part A 5.0% interest and dividend income included in line 6 required to be distributed currently .	7	<input type="text"/>
8	Enter any other amounts included in line 6 paid, credited or otherwise required to be distributed.....	8	<input type="text"/>
9	Total distribution. Add lines 7 and 8.....	9	<input type="text"/>
10	Income distribution deduction. Enter the smaller of line 6 or line 9 here and on line 17 of Form 2.....	10	<input type="text"/>

Part 3. Income distribution deduction — Part A 8.5% and 12% Capital Gains

11	Total Part A 8.5% and 12% capital gains. From line 25 of Form 2	11	<input type="text"/>
12	Enter the amount of total Part A 8.5% and 12% capital gains included in line 11 required to be distributed currently ..	12	<input type="text"/>
13	Enter any other amounts included in line 11 paid, credited, or otherwise required to be distributed.....	13	<input type="text"/>
14	Total distribution. Add lines 12 and 13.....	14	<input type="text"/>
15	Income distribution deduction. Enter the smaller of line 11 or line 14 here and on line 26 of Form 2.....	15	<input type="text"/>

Part 4. Income distribution deduction — Part C 5.0% Capital Gains

16	Total Part C 5.0% long-term capital gains. From line 33 of Form 2.....	16	<input type="text"/>
17	Enter the amount of total Part C 5.0% long-term capital gains included in line 16 required to be distributed currently ..	17	<input type="text"/>
18	Enter any other amounts included in line 16 paid, credited, or otherwise required to be distributed	18	<input type="text"/>
19	Total distributions. Add lines 17 and 18.....	19	<input type="text"/>
20	Income distribution deduction. Enter the smaller of line 16 or line 19 here and on line 34 of Form 2.....	20	<input type="text"/>