Caution:

DRAFT – DO NOT FILE

This is an early release draft of a 2025 Massachusetts tax form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be processed.

Massachusetts Department of Revenue

Form 2 Fiduciary Income Tax Return

2025

Tax year beginning M M D D Y Y Y Y

Tax year ending M M D D Y Y Y Y

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

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 M M D D Y Y Y Y

Fill in all that apply:

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

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
		▼ IF A LOSS, MARK AN X IN BOX	
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

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? ○ Yes | PAID PREPARER'S SIGNATURE | DATE / / | IS PAID PREPARER SELF-EMPLOYED? ○ Yes

NAME OF DESIGNATED TAX MATTERS PARTNER | IDENTIFYING NUMBER OF TAX MATTERS PARTNER

MAIL TO M**ASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 7018, BOSTON, MA 02204.**

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7	Total Part B 5.0% income. Add lines 1 through 6	7
8	Deductions allowed decedents. See instructions	8
9	Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7	9
10	Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1	10
11	Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. **Not less than 0**	11
12	Nonresident/charitable deduction. **Not less than 0.** See instructions	12
13	Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. **Not less than 0**	13
	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
15	Part A 5.0% common trust fund interest and dividend income	15
16	Total Part A 5.0% interest and dividend income. Add lines 14 and 15	16
17	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1	17
18	Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. **Not less than 0**	18
19	Nonresident/charitable deduction. Not less than 0. See instructions	19
20	Net Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. **Not less than 0**	20
21	Net Part A and Part B 5.0% income taxable to fiduciary. add lines 13 and 20	21
22	Tax from table. If line 21 is more than $24,000, multiply amount by .05	22
	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
24	Part A 8.5% short-term common trust fund capital gains	24
25	Total Part A 8.5% and 12% capital gains. Add lines 23 and 24	25
26	Income distribution deduction (from Schedule IDD, line 15). Enclose Schedules IDD and 2K-1	26
27	Part A 8.5% and 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. **Not less than 0**	27
28	Nonresident/charitable deduction. **Not less than 0.** See instructions	28
29	Net Part A 8.5% and 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. **Not less than 0** If reporting long-term gains on collectibles, fill in oval and complete worksheet in instructions ◯	29
30	Tax on Part A Capital Gains. Multiply line 29 by .085	30
	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. If 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
33	Total Part C 5.0% long-term capital gains. Add lines 31 and 32	33
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1	34

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35	Part C 5.0% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. **Not less than 0**	35
36	Nonresident/charitable deduction. **Not less than 0.** See instructions	36
37	Net Part C 5.0% long-term capital gain income taxable to fiduciary. Subtract line 36 from line 35. **Not less than 0**	37
38	Tax on Part C 5.0% long-term capital gains. Multiply line 37 by .05	38
39	Credit recapture (from Schedule CRS)	39
40	Additional tax on installment sale.	40
41	**TOTAL TAX**	
	a. Income tax. Add lines 22, 30, 38, 39, and 40 41a	
	b. 4% Surtax (from Schedule 4% Surtax, line 7). See instructions 41b	
	Total tax. Add lines 41a and 41b	41
42	Credit for income taxes due to other jurisdictions (**enclose** Schedule OJC)	42
43	Other credits (from Schedule CMS)	43
44	Total credits. Add lines 42 and 43	44
45	Credits passed through to beneficiaries on Schedule 2K-1	45
46	Credits remaining with fiduciary. Subtract line 45 from line 44	46
47	Tax after credits. Subtract line 46 from line 41	47
48	**AMENDED RETURN ONLY.** Overpayment from original return. Not less than 0. See instructions	48
49	Tax after credits and overpayment from original return. Add lines 47 and 48	49
50	Massachusetts income tax withheld (**enclose** all Massachusetts W-2, W-2G, 1099-G and 1099-R forms)	50
51	Overpayment of tax from prior year applied to this year's estimated tax	51
52	Massachusetts estimated tax payments (do not include the amount in line 51)	52
53	Payments made with extension	53
54	**AMENDED RETURN ONLY.** Payment with original return. See instructions.	54
55	Refundable credits (from Schedule CMS)	55
56	Refundable Child and Family Tax Credit. See instructions	56
57	Total tax payments. Add lines 50 through 56	57
58	Overpayment. If line 49 is smaller than line 57, subtract line 49 from line 57. Enter the result in line 58. If line 49 is larger than line 57, go to line 61	58
59	Amount of overpayment to be credited to next year	59
60	**THIS IS YOUR REFUND.** Subtract line 59 from line 58	60
61	**TAX DUE.** Subtract line 57 from line 49. **Pay in full online at mass.gov/masstaxconnect**	61

These amounts will affect your refund or tax due:

Interest 0 0 Penalty 0 0 M-2210F amount 0 0

Exception. **Enclose** Form M-2210F.