

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.

NAME OF TAXPAYER

SOCIAL SECURITY/EMPLOYER IDENTIFICATION NUMBER

Schedule 4% Surtax. (For Filers of Form 1; Form 1-NR/PY; Form 2; Form M-990T-62; and Form 3M.)

2025

Enclose this form with your return.

- | | | | |
|----------|---|---|--|
| 1 | Enter the amount from Form 1, line 19; Form 1-NR/PY, line 23; Form 2, line 21; Form M-990T-62, line 21; or Form 3M, line 1. Not less than zero. | 1 | <div style="display: flex; justify-content: space-between;"> 00 </div> |
| 2 | Enter the amount from Form 1, Schedule B line 37; Form 1-NR/PY, Schedule B line 37; Form 2, line 29; Form M-990T-62, line 25; or Form 3M, Schedule B, line 27. Not less than zero. | 2 | <div style="display: flex; justify-content: space-between;"> 00 </div> |
| 3 | Enter the amount from Form 1, Schedule D, line 21 or Schedule D-IS, sum of part 3, column 1, lines 26 a-h; Form 1-NR/PY, Schedule D, line 21 or Schedule D-IS, sum of part 3, column 1, lines 26 a-h; Form 2, line 37; or Form 3M, Schedule D, line 16; Not less than zero. | 3 | <div style="display: flex; justify-content: space-between;"> 00 </div> |
| 4 | Combine lines 1 through 3. Note: If less than \$1,083,150, the 4% Surtax does not apply. Do not submit this schedule. | 4 | <div style="display: flex; justify-content: space-between;"> 00 </div> |
| 5 | Surtax threshold. Enter \$1,083,150 in line 5. | 5 | <div style="display: flex; justify-content: space-between;"> 108315000 </div> |
| 6 | Subtract line 5 from line 4. | 6 | <div style="display: flex; justify-content: space-between;"> 00 </div> |
| 7 | Multiply line 6 by .04 (4%) and enter this amount on Form 1, line 28b; Form 1-NR/PY, line 32b; Form 2, line 41b; Form M-990T-62, line 29b; or Form 3M, line 9b. | 7 | <div style="display: flex; justify-content: space-between;"> 00 </div> |

h 3. **Note:** If less than \$1,083,150, the 4% Surtax does not apply. Do not submit this schedule. . . . 4

\$1,083,150 in line 5 5

e 4 6

4%) and enter this amount on Form 1, line 28b; Form 1-NR/PY, line 32b;
M-990T-62, line 29b; or Form 3M, line 9b. 7