



2024 Form 2, pg. 2

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AREA RESERVED FOR 2-D BARCODE

Massachusetts Fiduciary Income Tax Return

NAMEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXX ESTTRIDNOXX

7.	Total Part B 5.0% income. Add lines 1 through 6	7	-XXXXXXXXXXXXXX
8.	Deductions allowed decedents	8	XXXXXXXXXXXXXX
9.	Total Part B 5.0% income less deductions allowed decedents. Subtract line 8 from line 7	9	-XXXXXXXXXXXXXX
10.	Income distribution deduction	10	XXXXXXXXXXXXXX
11.	Part B 5.0% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0"	11	XXXXXXXXXXXXXX
12.	Nonresident/charitable deduction. Not less than "0."	12	XXXXXXXXXXXXXX
13.	Net Part B 5.0% income taxable to fiduciary. Subtract line 12 from line 11. Not less than "0"	13	XXXXXXXXXXXXXX

Part A Interest and Dividend Income

14.	Part A 5.0% interest and dividend income	14	XXXXXXXXXXXXXX
15.	Part A 5.0% common trust fund interest and dividend income	15	XXXXXXXXXXXXXX
16.	Total Part A 5.0% interest and dividend income. Add lines 14 and 15	16	XXXXXXXXXXXXXX
17.	Income distribution deduction	17	XXXXXXXXXXXXXX
18.	Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than "0"	18	XXXXXXXXXXXXXX
19.	Nonresident/charitable deduction. Not less than "0."	19	XXXXXXXXXXXXXX
20.	Net Part A 5.0% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less than "0"	20	XXXXXXXXXXXXXX
21.	Net Part A and Part B 5.0% income taxable to fiduciary. Add lines 13 and 20	21	XXXXXXXXXXXXXX
22.	Tax	22	XXXXXXXXXXXXXX

Part A 8.5% and 12% Capital Gains

23.	Taxable Part A 8.5% and 12% capital gains. Not less than "0"	23	XXXXXXXXXXXXXX
24.	Part A 8.5% short-term common trust fund capital gains	24	XXXXXXXXXXXXXX
25.	Total Part A 8.5% and 12% capital gains. Add lines 23 and 24	25	XXXXXXXXXXXXXX
26.	Income distribution deduction	26	XXXXXXXXXXXXXX
27.	Part A 8.5% and 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than "0"	27	XXXXXXXXXXXXXX
28.	Nonresident/charitable deduction. Not less than "0"	28	XXXXXXXXXXXXXX
29.	Net Part A 8.5% and 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than "0"	29	XXXXXXXXXXXXXX
30.	Tax on Part A capital gains. Multiply line 29 by .085	30	XXXXXXXXXXXXXX

Part C 5.0% Capital Gains

31.	Part C 5.0% long-term capital gains Not less than "0." If filing Schedule D-IS, Installment Sales, fill in X	31	XXXXXXXXXXXXXX
32.	Part C 5.0% long-term common trust fund capital gains	32	XXXXXXXXXXXXXX
33.	Total Part C 5.0% long-term capital gains. Add lines 31 and 32	33	XXXXXXXXXXXXXX
34.	Income distribution deduction	34	XXXXXXXXXXXXXX

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