



Test #2

PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2018 and 12-31-2018 below. Fiscal year filers enter appropriate dates.

Tax year beginning 01012018 Tax year ending 12312018

Form 2 Fiduciary Income Tax Return

2018

NAME OF ESTATE OR TRUST: RACHEL GREEN IRREVOCABLE TRUST
ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER: 891012345
NAME OF FIDUCIARY: RACHEL GREEN
TITLE OF FIDUCIARY: TRUSTEE
MAILING ADDRESS OF FIDUCIARY: 51 DUDLEY ST SAUGUS MA 01906

Company account number: 11233455566
Date entity created: 03152001
Fill in all that apply: [] Qualified settlement fund, [] Trustee in bankruptcy, [] Decedent's estate, [] Qualified funeral trust, [] Complex trust, [] Guardianship/conservatorship, [] 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, [] Filing Schedule TDS (see instr.), [] Initial return, [] Final return, [] Nonresident estate or trust

Fill in if: [] Amended return (see instructions) [] Amended return due to federal change [] Member of a lower-tier entity

Table with 10 rows for Part B Income. Line 1: Wages, salaries, tips and other employee compensation 100000. Line 2: Taxable pensions and annuities 200000. Line 3: Business/profession or farm income or loss 300000. Line 4: Rental, royalty and REMIC income or loss 400000. Line 5: Total Part B 5.1% interest from Massachusetts banks 500000. Line 6: Other Part B 5.1% income 600000. Line 7: Total Part B 5.1% income 2100000. Line 8: Deductions allowed decedents 200000. Line 9: Total Part B 5.1% income less deductions allowed decedents 1900000. Line 10: Income distribution deduction 1000000.

SIGN HERE. 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: [Signature]
Date: 01/07/2019
Print paid preparer's name: PHIL PHILLIPS
Preparer's SSN or PTIN: 410 001 011
Title:
Date:
Paid preparer's phone: (617) 132 4444
Paid preparer's EIN: 321 459 876
May DOR discuss this return with the preparer? [X] Yes
Paid preparer's signature: [Signature]
Date:
Identifying number of tax matters partner: 04 231 4560

Mail to: Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.



891012345

11	Part B 5.1% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0"	11	900000
12	Nonresident/charitable deduction. Not less than "0." See instructions	12	300000
13	Net Part B 5.1% income taxable to fiduciary. Subtract line 12 from line 11. Not less than "0"	13	600000
PART A INTEREST AND DIVIDEND INCOME			
14	Part A 5.1% interest and dividend income (from Form 2, Schedule B, line 39). Enclose Schedule B	14	700000
15	Part A 5.1% common trust fund interest and dividend income.....	15	800000
16	Total Part A 5.1% interest and dividend income. Add lines 14 and 15	16	1500000
17	Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1	17	500000
18	Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than "0"	18	1000000
19	Nonresident/charitable deduction. Not less than "0." See instructions	19	300000
20	Net Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less than "0"	20	700000
21	Net Part A and Part B 5.1% income taxable to fiduciary. Add lines 13 and 20	21	1300000
22	Tax from table. If line 21 is more than \$24,000, multiply amount by .051	22	66200
PART A 12% CAPITAL GAINS			
23	Taxable Part A 12% capital gains (from Form 2, Schedule B, line 40). Enclose Schedule B. Not less than "0"	23	1000000
24	Part A 12% short-term common trust fund capital gains	24	1200000
25	Total Part A 12% capital gains. Add lines 23 and 24	25	2200000
26	Income distribution deduction (from Schedule IDD, line 15). Enclose Schedules IDD and 2K-1	26	200000
27	Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than "0"	27	2000000
28	Nonresident/charitable deduction. Not less than "0." See instructions	28	500000
29	Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than "0"	29	1500000
30	12% tax. Multiply line 29 by .12.	30	180000
PART C 5.1% CAPITAL GAINS			
31	Part C 5.1% 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: <input type="radio"/>	31	1500000
32	Part C 5.1% long-term common trust fund capital gains	32	1600000
33	Total Part C 5.1% long-term capital gains. Add lines 31 and 32	33	3100000
34	Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1	34	1500000
35	Part C 5.1% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than "0"	35	1600000
36	Nonresident/charitable deduction. Not less than "0." See instructions	36	600000

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NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

RACHEL GREEN IRREVOCABLE TRUST

891012345

37	Net Part C 5.1% long-term capital gain income taxable to fiduciary. Subtract line 36 from line 35. Not less than "0".....	37	1000000
38	Tax on Part C 5.1% long-term capital gains. Multiply line 37 by .051.....	38	51000
39	Credit recapture (from Schedule CRS).....	39	60000
40	Additional tax on installment sale.....	40	10000
41	Total tax. Add lines 22, 30, and 38 through 40.....	41	372400
42	Credit for income taxes due to other jurisdictions (enclose Form 2, Schedule OJC).....	42	00
43	Other credits (from Schedule CMS).....	43	172400
44	Total credits. Add lines 42 and 43.....	44	172400
45	Credits passed through to beneficiaries on Schedule 2K-1.....	45	172400
46	Credits remaining with fiduciary. Subtract line 45 from line 44.....	46	00
47	Tax after credits. Subtract line 46 from line 41.....	47	200000
48	Massachusetts income tax withheld (enclose all Mass. W-2, W-2G, 1099-G and 1099-R forms).....	48	00
49	2017 overpayment applied to your 2018 estimated tax.....	49	5000
50	2018 Massachusetts estimated tax payments (do not include the amount in line 49).....	50	40000
51	Payments made with extension.....	51	30000
52	Payment with original return (use only, if amending a return).....	52	400000
53	Refundable credits (from Schedule CMS).....	53	25000
54	Total tax payments. Add lines 48 through 53.....	54	500000
55	Overpayment. If line 47 is smaller than line 54, subtract line 47 from line 54. Enter the result in line 55. If line 47 is larger than line 54, go to line 58.....	55	300000
56	Amount of overpayment you want applied to your 2019 estimated taxes.....	56	99900
57	Amount of your refund. Subtract line 56 from line 55.....	57	200100
58	Tax due. If line 47 is larger than line 54, subtract line 54 from line 47. Enter the result in line 58, and pay in full with this return. Pay online at mass.gov/masstaxconnect, or use Form 2-PV.....	58	00

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Pay in full. Write EIN on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to: Mass. DOR, PO Box 7018, Boston, MA 02204.

(Add to total in Interest line 58, if applicable.)

00

Penalty

00

M-2210F amt.

00

EX encl. Form M-2210F

BE SURE TO SIGN RETURN ON PAGE 1



Massachusetts Department of Revenue

Schedule B

Interest, Dividends and Certain Capital Gains and Losses 2018

Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST

891012345

▼ Fill in oval if showing a loss

1	Total interest (from U.S. Form 1041, line 1; or Form 1041-QFT, line 1a)	1	12,000
2	Total dividends (from U.S. Form 1041, line 2a; or Form 1041-QFT, line 2a)	2	
3	Other interest and dividends not included above	3	
4	Total interest and dividends. Add lines 1 through 3	4	12,000
5	Interest on U.S. debt obligations included in line 4	5	
6	Interest from Massachusetts banks reported in Form 2, line 5 (5.1% income)	6	5,000
7	Other exclusions (see instructions). Attach list of exclusions, if any	7	
8	Total adjustments. Add lines 5 through 7	8	5,000
9	Subtotal. Subtract line 8 from line 4	9	7,000
10	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	10	
11	Subtotal. Subtract line 10 from line 9	11	7,000
12	Short-term capital gains (included in U.S. Form 1041, Schedule D, Part I, lines 1 through 5)	12	7,500
13	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)	13	5,000
14	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	14	
15	Add lines 12 through 14	15	12,500
16	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	16	
17	Subtotal. Subtract line 16 from line 15	17	12,500
18	Short-term capital losses (included in U.S. Form 1041, Schedule D, Part I, lines 1 through 5)	18	<input type="radio"/>
19	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)	19	<input type="radio"/>
20	Prior short-term losses for years beginning after 1981 (from 2016 Massachusetts Schedule B, line 41)	20	<input type="radio"/>
21	Combine lines 17 through 20. If a positive amount, go to line 26. If the total is a loss, go to line 22	21	<input type="radio"/> 12,500
22	Short-term capital losses applied against interest and dividends. Enter the smaller of line 11 or line 21 (as a positive amount). Not more than \$2,000	22	
23	Subtotal. Combine lines 21 and 22	23	<input type="radio"/>
24	Short-term capital losses applied against long-term capital gains	24	
25	Short-term losses available for carryover in 2019. Combine lines 23 and 24 and enter result here and in line 41, omit lines 26 through 29, enter "0" in line 30, and complete lines 31 through 40	25	<input type="radio"/>
26	Short-term gains and long-term gains on collectibles. Enter amount from line 21. See instructions	26	12,500
27	Long-term capital losses applied against short-term capital gains	27	
28	Subtotal. Subtract line 27 from line 26. Enter result here. If line 28 is "0," omit line 29, and enter "0" in line 30	28	12,500
29	Long-term gains deduction. Complete only if lines 13 and 28 are greater than "0." If line 13 shows a gain, enter 50% of line 13 minus 50% of losses in lines 18, 19, 20 and 27, but not less than "0"	29	2,500
30	Short-term gains after long-term gains deduction. Subtract line 29 from line 28	30	10,000

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Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST

8910 12345

31 Enter the amount from line 11	31	<input type="text" value="7000"/>
32 Short-term losses applied against interest and dividends. Enter the amount from line 22	32	<input type="text"/>
33 Subtotal. Subtract line 32 from line 31. See instructions	33	<input type="text" value="7000"/>
34 Long-term losses applied against interest and dividends (from worksheet in instructions)	34	<input type="text"/>
35 Adjusted interest and dividends. Subtract line 34 from line 33	35	<input type="text" value="7000"/>
36 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 30 and 35. Not less than "0"	36	<input type="text" value="17000"/>
37 Expense and fiduciary compensation deduction. Attach Schedule H.		
37a Expense deduction (from Schedule H, line 5)	37a	<input type="text"/>
37b Fiduciary compensation (from Schedule H, line 18)	37b	<input type="text"/>
37c Total	37c	<input type="text"/>
38 Taxable interest and dividends and certain capital gains. Subtract line 37 from line 36. Not less than "0"	38	<input type="text" value="17000"/>
39 If line 38 is greater than or equal to line 11, enter the amount from line 11 here and on Form 2, line 14. If line 38 is less than line 11, enter line 38 here and on Form 2, line 14.	39	<input type="text" value="7000"/>
40 Taxable 12% capital gains. Subtract line 39 from line 38. Not less than "0." Enter result here and on Form 2, line 23	40	<input type="text" value="10000"/>
41 Available short-term losses for carryover in 2019. Enter amount from line 25 only if it is a loss.	41	<input type="text" value="0"/>

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**Massachusetts Department of Revenue
Schedule D
Capital Gains and Losses**

2018

Attach copy of U.S. Schedule D.

Name of estate or trust

Estate or trust employer Identification number

RACHEL GREEN IRREVOCABLE TRUST

8910 12345

▼ Fill in oval if showing a loss

1	Enter amounts included in U.S. Form 1041, Schedule D, lines 8 through 10, col. h	1	<input type="radio"/>	25000
2	Enter amounts included in U.S. Form 1041, Schedule D, line 11, col. h	2	<input type="radio"/>	
3	Enter amounts included in U.S. Form 1041, Schedule D, line 12, col. h	3	<input type="radio"/>	
4	Enter amounts included in U.S. Form 1041, Schedule D, line 13, col. h	4	<input type="radio"/>	
5	Enter amounts included in U.S. Form 1041, Schedule D, line 14, col. h	5	<input type="radio"/>	
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6	<input type="radio"/>	
7	Carryover losses from prior years (from 2017 Schedule D, line 19)	7	<input checked="" type="radio"/>	5000
8	Combine lines 1 through 7	8	<input type="radio"/>	20000
9	Massachusetts differences, if any (enclose additional statement)	9	<input type="radio"/>	
10	Massachusetts 2018 gains or losses. Exclude/subtract line 9 from line 8	10	<input type="radio"/>	80000
11	Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 13	11	<input type="radio"/>	5000
12	Subtotal. Subtract line 11 from line 10	12	<input type="radio"/>	15000
13	Capital losses applied against capital gains	13	<input type="radio"/>	
14	Subtotal. If line 12 is less than "0," combine lines 12 and 13. If line 12 is greater than "0," subtract line 13 from line 12	14	<input type="radio"/>	15000
15	Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15	<input type="radio"/>	
16	Subtotal. Combine lines 14 and 15	16	<input type="radio"/>	15000
17	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	17	<input type="radio"/>	
18	Subtotal. Subtract line 17 from line 16. Enter result here and on Form 2, line 31	18	<input type="radio"/>	15000
19	Long-term capital losses available for carryover in 2019, if any	19	<input type="radio"/>	

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Massachusetts Department of Revenue
Schedule E
Rental Income or Loss

2018

Name of estate or trust

Estate or trust employer identification number

RACHEL GREEN IRREVOCABLE TRUST

891012345

Rental, Royalty and REMIC Income or Loss

▼ Fill in oval if showing a loss

- 1a** Rental and royalty income or loss (from U.S. Schedule E, Part I, line 26 and Part V, line 40) **1a**
- 1b** Real Estate Mortgage Investment Conduit (REMIC) income or loss (from U.S. Schedule E, Part IV, line 39) **1b**
- 1** Add lines 1a and 1b **1**
- 2** Massachusetts differences **2**

Explain

- 3** Abandoned Building Renovation Deduction **3**
- 4** Total rental, royalty and REMIC income (or loss) for Massachusetts. Combine lines 1, 2 and 3. Enter here and on Form 2, line 4 **4**

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Massachusetts Department of Revenue
Credit Manager Schedule

For calendar year 2018 or taxable year beginning 01/01/2018 2018 and ending 12/31/2018 Total refundable credits allowable this year (add lines 2g and 4h)
Name of taxpayer MITCHEL GREEN IRREVOCABLE TRST 89012345 1724 Total credits taken this year (add lines 1h and 3i) 250

Instructions

Taxpayers with credits available for use in the current year must file this schedule to report the credits and the amount of each credit used. For credits tracked by certificate numbers issued by the Department of Revenue or another state agency that must be used to claim the credit, enter each certificate number and the associated credits separately. For credits not tracked by certificate number, enter credits separately by type and the year to which they relate. List credits available whether or not they are being used in the current year.
For each credit, report the amount of the credit available for use and the amount of credit taken this year to reduce tax. For corporations filing a combined report, report the amount of credit shared with affiliates. For pass-through entities, report the amount of credits distributed to partners/shareholders/beneficiaries in the credit shared column.

Section 1. Non-refundable credits

Instructions. List all credits available not received via Massachusetts K-1s or credit transfer*, including those not used in the current year. Show the amounts used to reduce the total excise or tax, passed to partners/shareholders/beneficiaries, or shared with affiliates. **Note:** If you are using a tax credit that does not have an expiration date, for example the Van Pool, fill in the "Non-Expiring" oval and leave the "Period end date" and "Certificate number" fields blank.

*Note: Taxpayers taking the Brownfields Credit, Film Incentive Credit, and/or Medical Device Credit received via credit transfers/sales should complete section 1.

1a. Credit type	1b. Fill in if non-expiring	1c. Period end date (mm/dd/yyyy)	1d. Certificate number	1e. Credit available or certificate balance	1f. Credit taken this year	1g. Credit shared this year
SLR WWD	<input type="radio"/>	12/31/2015	1234567891	724	724	
LED PNT	<input type="radio"/>	12/31/2015	10246810121	1000	1000	
	<input type="radio"/>					
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	<input type="radio"/>					

1h. Total. Enter total amount of credit(s) taken this year here and where indicated above 1724



Massachusetts Department of Revenue
Schedule 2K-1
Beneficiary's Massachusetts Information

2018

Name of estate or trust: RACHEL GREEN IRREVOCABLE TRUST Estate or trust employer Identification number: 891012345

Name of beneficiary: RACHEL GREEN Legal domicile (state) of beneficiary: _____ Identification number of beneficiary: _____

Street address: 51 MAPLE ST

City/Town: SAUGUS State: MA Zip: 01906

Name of fiduciary: RACHEL GREEN

Street address: 51 MAPLE ST

City/Town: SAUGUS State: MA Zip: 01906

In/care/of address: _____

City/Town: _____ State: _____ Zip: _____

Fill in one only: Amended 2K-1 Final 2K-1 Percentage of beneficiary's taxable income: _____

What type of entity is beneficiary? Individual Estate/trust Charitable organization Other Fill in if beneficiary is a nonresident of Mass.

Allocable share item

	a. Amount from federal 1041 allocable to this beneficiary	b. Massachusetts adjustments	c. Total amounts using Massachusetts law (see instructions)	d. Massachusetts source income (see instructions)
--	---	------------------------------	---	---

Part B income

1 Wages, salaries, tips and other employee compensation	1	1000			1000
2 Taxable pensions and annuities	2	2000			2000
3 Business/profession or farm income or loss	3	3000	<input type="radio"/>	<input type="radio"/>	3000
4 Rental, royalty and REMIC income or loss	4	4000	<input type="radio"/>	<input type="radio"/>	4000
5 Massachusetts bank interest	5	5000			5000
6 Other income, such as winnings, lump-sum distributions, etc. (itemize)	6	6000	<input type="radio"/>	<input type="radio"/>	6000
7 Deductions allowed decedents	7	2000			2000

Part A interest and dividend income

8 Interest and dividend income (do not include income from common trust funds)	8	7000			7000
9 Common trust fund interest and dividend income	9	8000			8000

Part A capital gains

10 Taxable Part A 12% capital gains (do not include income from common trust funds)	10	10000			10000
11 Part A 12% short-term common trust fund capital gains	11	11000			11000

Part C capital gains

12 Part C 5.1% long-term capital gains (do not include income from common trust funds)	12	15000			15000
13 Part C 5.1% long-term common trust fund capital gains	13	16000			16000

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Name of estate or trust

Estate or trust employer Identification number

RACHEL GREEN IRREVOCABLE TRUST

8910 18345

Allocable share item (cont'd/)

	a. Amount from federal 1041 allocable to this beneficiary	b. Massachusetts adjustments	c. Total amounts using Massachusetts law (see instructions)	d. Massachusetts source income (see instructions)
Credits and estimated tax payments				
14 Taxes paid to other jurisdictions..... 14				
15 Lead Paint 15	1000			1000
16a Economic Opportunity Area..... 16a				
16b Economic Development Incentive Program 16b				
Certificate number				
17 Brownfields..... 17				
Certificate number				
18 Low-Income Housing 18				
Building Identification number				
19 Historic Rehabilitation 19				
Certificate number				
20 Film Incentive 20				
Certificate number				
21 Medical Device..... 21				
Certificate number				
22 Employer Wellness Program 22				
Certificate number				
23 Farming and Fisheries..... 23				
24 Senior Circuit Breaker 24				
25 Solar/Wind 25	724			724
26 Septic 26				
27 Certified Housing Development..... 27				
Certificate number				
28 Life Science Company..... 28				
29 Veterans Hire 29				
Certificate number				
30 Low-Income Housing Donation 30				
Certificate number				
31 Estimated tax payments made on behalf of nonresident beneficiary by fiduciary..... 31				
32 Refundable Film..... 32	199			199
33 Refundable Dairy 33	51			51
Certificate number	12345567891			
34 Refundable Conservation 34				
Certificate number				
35 Refundable Community Investment..... 35				
Certificate number				
36 Other payments (see instructions)..... 36				

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Schedule C-2

Excess Deductions Against Trade or Business Income

2018

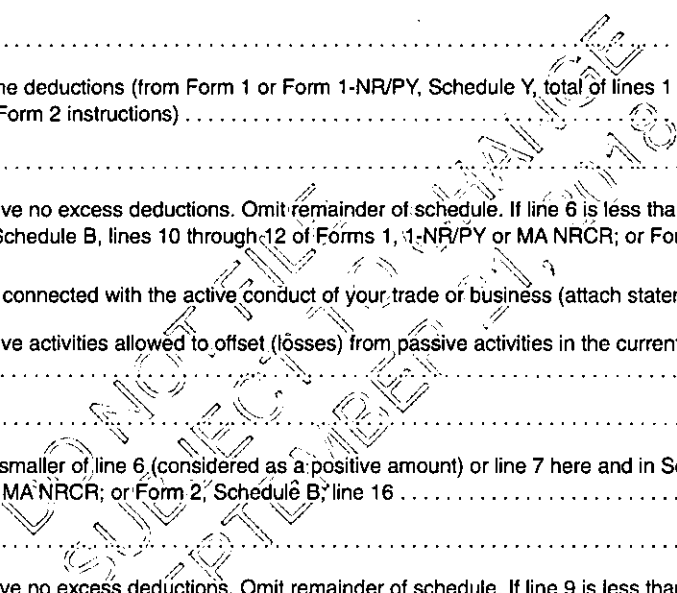
Generally, taxpayers may not use excess 5.1% deductions to offset interest (other than from Massachusetts banks), dividends and capital gains income. However, where the taxpayer files a Massachusetts Schedule C or a Massachusetts Schedule E, Massachusetts law allows such offsets if the following requirements are met:

- the excess 5.1% deductions must be adjusted gross income deductions allowed under MGL Ch. 62, section 2(d); and

these excess deductions may only be used to offset income that is effectively connected with the active conduct of a trade or business or any income allowed under IRC § 469(d)(1)(B) to offset (losses) from passive activities.

To determine if you have excess deductions, complete lines 1 through 6. If line 6 is "0" or greater, you have no excess deductions. If line 6 is less than "0," you have excess deductions and should complete the remainder of Schedule C-2.

Form with 14 numbered lines for calculating excess deductions. Line 1: 21000, Line 4: 21000, Line 5: 2000, Line 6: 19000.





Massachusetts Department of Revenue
Schedule FCI
Foreign Corporation Income of U.S. Shareholder **2018**

For calendar year 2018 or taxable year beginning 01/01/2018 2018 and ending 12/31/2018

The U.S. shareholder must provide copies of U.S. Forms 965, 5471, 8992 and 8993 (as filed, with all schedules and supporting statements) with this schedule.

A U.S. shareholder who is a member of a Massachusetts combined group must complete Parts A, B and C. All other taxpayers must complete Parts A and Part B only.

Name of U.S. shareholder RACHEL GREEN IRREVOCABLE TRUST Taxpayer Identification number 891012345

Number of foreign corporations for which U.S. shareholder is reporting income

Fill in if U.S. shareholder is a Massachusetts combined group member Combined group election
 Worldwide Affiliated group Neither

Name of principal reporting corporation of Massachusetts combined group Taxpayer Identification number

Fill in if any foreign corporation for which U.S. shareholder is reporting income is a member of the same Massachusetts combined group as U.S. shareholder

Part A. IRC § 965 Repatriation Transition Income. See instructions.

Deemed repatriated income of U.S. shareholder. IRC § 965 inclusions and deductions.

- 1 U.S. shareholder's 2018 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 3) ... 1 101
- 2 U.S. shareholder's total 2018 tax year section 965(c) deduction (from 2018 U.S. Form 965, Part II, section 1, line 17) ... 2 102
- 3 U.S. shareholder's 2017 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 6) ... 3 103
- 4 U.S. shareholder's total 2017 tax year section 965(c) deduction (from 2018 U.S. Form 965, Part II, section 1, line 28) ... 4 104

Part B. Controlled Foreign Corporation (CFC) Income. See instructions.

Subpart F income of U.S. shareholder

- 1 U.S. shareholder's Subpart F income (from U.S. Form 5471, Schedule I, total of lines 1 through 4; see instructions) ... 1 105

Global Intangible Low-Taxed Income (GILTI) of U.S. shareholder

- 2 U.S. shareholder's IRC § 951A GILTI (from U.S. Form 8992, Part II, line 3) ... 2 106

Dividends actually received by U.S. shareholder from CFCs

- 3 Dividends actually received by U.S. shareholder from CFCs (from U.S. Form 5471, Schedule I, line 5; see instructions) 3 107



Name of U.S. shareholder

Taxpayer Identification number

RACHEL GREEN IRREVOCABLE TRUST

891012345

Part C. Total Dividends of U.S. Shareholder — Massachusetts Combined Group Member

Complete lines 1 through 9 for each year only if U.S. shareholder is a member of a Massachusetts combined group. See instructions.

	2017	2018
1 Total of all U.S. and foreign dividends (deemed or actual) of U.S. shareholder (including 965(a) inclusions, Subpart F income, GILTI and CFC dividends)	271	281
2 Combined group dividends of U.S. shareholder subject to intercompany elimination	272	282
3 Total of all dividends of U.S. shareholder not subject to intercompany elimination. Subtract line 2 from line 1	273	283
4 Line 3 dividends attributable to U.S. subsidiaries where U.S. shareholder owns less than 15% of voting stock	274	284
5 Line 3 dividends attributable to foreign subsidiaries where U.S. shareholder owns less than 15% of voting stock	275	285
6 Line 3 dividends attributable to U.S. shareholder's ownership of RICs, REITs or non-wholly owned DISCs	276	286
7 Total line 3 taxable dividends of U.S. shareholder. Add lines 4 through 6	277	287
8 Total line 3 dividends of U.S. shareholder eligible for 95% Massachusetts DRD. Subtract line 7 from line 3	278	288
9 95% Massachusetts DRD of U.S. shareholder. Multiply line 8 by .95	279	289

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OCTOBER 22, 2019