



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE, SEE INSTRUCTIONS.

Calendar year filers enter 01-01-2016 and 12-31-2016 below. Fiscal year filers enter appropriate dates.

Tax year beginning ▶ 01012016 Tax year ending ▶ 12312016

TEST-8

Form 2 Fiduciary Income Tax Return

2016

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

CITY/TOWN/POST OFFICE: Saugus

STATE ZIP + 4: MA 01900

Company account number ▶ 1123345566 Date entity created ▶ 03152001

- Fill in all that apply:
- Qualified settlement fund
 - Trustee in bankruptcy
 - Decedent's estate
 - Qualified funeral trust
 - Complex trust
 - Simple 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
 - Consolidated Form 2G

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

PART B INCOME		
1	Wages, salaries, tips and other employee compensation	1000 00
2	Taxable pensions and annuities	2000 00
3	Business/profession or farm income or loss. See instructions	3000 00
4	Rental, royalty and REMIC income or loss (enclose Massachusetts Schedule E)	4000 00
5	Total Part B 5.1% interest from Massachusetts banks	8000 00
6	Other Part B 5.1% income (winnings, lump-sum distributions, etc.). Enclose statement	6000 00
7	Total Part B 5.1% income. Add lines 1 through 6	21000 00
8	Deductions allowed decedents. See instructions	2000 00
9	Total Part B 5.1% income less deductions allowed decedents. Subtract line 8 from line 7	19000 00
10	Income distribution deduction (from Schedule IDD, line 5). Enclose Schedules IDD and 2K-1	10000 00

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 preparer: Phil Phillips Date: 1/17/16

Print paid preparer's name: Phil Phillips

Preparer's SSN or PTIN: 410 001 011

Title: Date: Paid preparer's phone: (617) 122 4444

Paid preparer's EIN: 321 459 876

May DOR discuss this return with the preparer? Yes

Preparer's signature: P. Phillips Date: / /

Name of designated tax matters partner: DAVE DOR

Identifying number of tax matters partner: 04231 4560

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



- 11 Part B 5.1% 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 5.1% income taxable to fiduciary. Subtract line 12 from line 11. **Not less than "0"** 13

9000 00
 3000 00
 6000 00

PART A INTEREST AND DIVIDEND INCOME

- 14 Part A 5.1% interest and dividend income (from Schedule B, line 39). Enclose Schedule B ▶ 14
- 15 Part A 5.1% common trust fund interest and dividend income ▶ 15
- 16 Total Part A 5.1% 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 5.1% 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 5.1% 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 5.1% 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 .051 22

7000 00
 8000 00
 15000 00
 5000 00
 10000 00
 3000 00
 7000 00
 13000 00
 1600 00

PART A 12% CAPITAL GAINS

- 23 Taxable Part A 12% capital gains (from Schedule B, line 40). Enclose Schedule B.
Not less than "0" ▶ 23
- 24 Part A 12% short-term common trust fund capital gains ▶ 24
- 25 Total Part A 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 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 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27.
Not less than "0" 29
- 30 12% tax. Multiply line 29 by .12 30

10,000 00
 12,000 00
 22,000 00
 2,000 00
 20,000 00
 5,000 00
 15,000 00
 1,800 00

PART C 5.1% CAPITAL GAINS

- 31 Part C 5.1% long-term capital gains (from 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 5.1% long-term common trust fund capital gains ▶ 32
- 33 Total Part C 5.1% 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
- 35 Part C 5.1% 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

15000 00
 16000 00
 31000 00
 15000 00
 16000 00
 6000 00



NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

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	10000	00
38	Tax on Part C 5.1% long-term capital gains. Multiply line 37 by .051.....	▶ 38	510	00
39	Credit recapture (from Credit Recapture Schedule): ▶.....	▶ 39	600	00
40	Additional tax on installment sale.....	▶ 40	1000	00
41	Total tax. Add lines 22, 30, and 38 through 40.....	41	3724	00
42	Credit for income taxes due to other jurisdictions (enclose Schedule F).....	▶ 42	0	00
43	Other credits (from Credit Manager Schedule).....	▶ 43	1724	00
44	Total credits. Add lines 42 and 43.....	44	1724	00
45	Credits passed through to beneficiaries on Schedules 2K-1.....	▶ 45	1724	00
46	Credits remaining with fiduciary. Subtract line 45 from line 44.....	46	0	00
47	Tax after credits. Subtract line 46 from line 41.....	47	2000	00
48	Massachusetts income tax withheld (enclose all Mass. W-2, W-2G, 1099-G and 1099-R forms) ...	▶ 48	0	00
49	2015 overpayment applied to your 2016 estimated tax.....	▶ 49	500	00
50	2016 Massachusetts estimated tax payments (do not include the amount in line 49).....	▶ 50	400	00
51	Payments made with extension.....	▶ 51	300	00
52	Payment with original return (use only if amending a return).....	▶ 52	400	00
53	Refundable credits (from Credit Manager Schedule, Part 2).....	▶ 53	250	00
54	Total tax payments. Add lines 48 through 53.....	54	5000	00
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	3000	00
56	Amount of overpayment you want applied to your 2017 estimated taxes.....	▶ 56	999	00
57	Amount of your refund. Subtract line 56 from line 55.....	▶ 57	2001	00
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	0	00

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 2016

Name of estate or trust

Estate or trust employer identification number

Rachel Green Irrevocable Trust

89-1012345

Fill in oval if showing a loss

1	Total interest (from U.S. Form 1041, line 1; or Form 1041-QFT, line 1a)	1	12000
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	12000
5	Interest on U.S. debt obligations included in line 4	5	
6	Interest from Massachusetts banks reported in Form 2, line 5 (5.15% income)	6	5000
7	Other exclusions (see instructions). Attach list of exclusions, if any.	7	
8	Total adjustments. Add lines 5 through 7.	8	5000
9	Subtotal. Subtract line 8 from line 4.	9	7000
10	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	10	
11	Subtotal. Subtract line 10 from line 9	11	7000
12	Short-term capital gains (included in U.S. Form 1041, Schedule D, Part I, lines 1 through 5)	12	7500
13	Long-term capital gains on collectibles and pre-1996 installment sales (from Massachusetts Schedule D, line 11)	13	5000
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	12500
16	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	16	
17	Subtotal. Subtract line 16 from line 15	17	12500
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 2015 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"/> 12500
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 2017. 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	12500
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	12500
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	2500
30	Short-term gains after long-term gains deduction. Subtract line 29 from line 28	30	10,000



Name of estate or trust

Estate or trust employer identification number

Rachel Green Irrevocable Trust

89-1012345

- 31 Enter the amount from line 11 31
- 32 Short-term losses applied against interest and dividends. Enter the amount from line 22 32
- 33 Subtotal. Subtract line 32 from line 31. See instructions 33
- 34 Long-term losses applied against interest and dividends (from worksheet in instructions) 34
- 35 Adjusted interest and dividends. Subtract line 34 from line 33. 35
- 36 Adjusted gross interest, dividends and certain capital gains and losses. Add lines 30 and 35. Not less than "0" 36
- 37 Expense and fiduciary compensation deduction. Attach Schedule H.
- 37a Expense deduction 37a
- 37b Fiduciary compensation 37b
- 37c Total. 37c
- 38 Taxable interest and dividends and certain capital gains. Subtract line 37 from line 36. Not less than "0" 38
- 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
- 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
- 41 Available short-term losses for carryover in 2017. Enter amount from line 25 only if it is a loss. 41



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

2016

Attach copy of U.S. Schedule D.

Name of estate or trust Rachel Green Irrevocable Trust Estate or trust employer identification number 89-1012345

▼ 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"/> <u>25000</u>
2 Enter amounts included in U.S. Form 1041, Schedule D, line 11, col. h	2	<input type="radio"/> <u> </u>
3 Enter amounts included in U.S. Form 1041, Schedule D, line 12, col. h	3	<input type="radio"/> <u> </u>
4 Enter amounts included in U.S. Form 1041, Schedule D, line 13, col. h	4	<input type="radio"/> <u> </u>
5 Enter amounts included in U.S. Form 1041, Schedule D, line 14, col. h	5	<input type="radio"/> <u> </u>
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"/> <u> </u>
7 Carryover losses from prior years (from 2015 Schedule D, line 19)	7	<input checked="" type="radio"/> <u>5,000</u>
8 Combine lines 1 through 7	8	<input type="radio"/> <u>20000</u>
9 Massachusetts differences, if any (enclose additional statement)	9	<input type="radio"/> <u> </u>
10 Massachusetts 2016 gains or losses. Exclude/subtract line 9 from line 8	10	<input type="radio"/> <u>20,000</u>
11 Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 13.	11	<input type="radio"/> <u>5000</u>
12 Subtotal. Subtract line 11 from line 10	12	<input type="radio"/> <u>15000</u>
13 Capital losses applied against capital gains	13	<input type="radio"/> <u> </u>
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"/> <u>15000</u>
15 Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15	<input type="radio"/> <u> </u>
16 Subtotal. Combine lines 14 and 15	16	<input type="radio"/> <u>15000</u>
17 Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	17	<input type="radio"/> <u> </u>
18 Subtotal. Subtract line 17 from line 16. Enter result here and on Form 2, line 31	18	<input type="radio"/> <u>15000</u>
19 Long-term capital losses available for carryover in 2017, if any.	19	<input type="radio"/> <u> </u>



Massachusetts Department of Revenue
Schedules E and F
Rental Income or Loss and Credit for Taxes Paid

2016

Name of estate or trust

Estate or trust employer identification number

Raehel Green Irrevocable Trust

89-1012345

Schedule E. 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

Schedule F. Credit for Income Taxes Due to Other Jurisdictions

If you have income other than from Form 2, line 13 that is taxed by other jurisdictions, see Schedule F instructions.

- 1 Total Part B 5.1% income taxed by other jurisdictions 1
- 2 Total gross Part B 5.1% income (from Form 2, line 7) 2
- 3 Percentage of total taxed by other jurisdictions. Divide line 1 by line 2 3
- 4 Massachusetts tax on Part B 5.1% income (Form 2, line 13 from tax table). If line 13 is more than \$24,000, multiply by .051 4
- 5 Percentage of Massachusetts tax. Multiply line 3 by line 4. 5
- 6 Income tax paid on such income to other jurisdictions. See instructions 6
- 7 Allowable credit. Enter the smaller of lines 5 or 6 here and in line 42 on Form 2 7



Massachusetts Department of Revenue
Credit Manager Schedule

For calendar year 2016 or taxable year beginning 1/1/2016 and ending 12/31/2016 Total refundable credits allowable this year (add lines 2h and 4i)
 Name of taxpayer 891012345 Total credits taken this year (add lines 1h and 3i) 1724 Total refundable credits allowable this year (add lines 2h and 4i) 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 WND	<input type="radio"/>	12/31/2014	12345678111	724	724	
LED PNT	<input type="radio"/>	12/31/2014	0246810121	1000	1000	
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					
	<input type="radio"/>					

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



Name of taxpayer

Identification number

891012345

Section 2. Refundable credits

Instructions. Taxpayers with refundable credits who are requesting a refund from credits not received via Massachusetts K-1s or credit transfer*, complete Section 2. For each refundable credit, report the amount of the credit available after taking into consideration any credits that may have been taken or shared as shown in section 1 of this schedule. Enter the amount by which the available credit balance is being reduced and the amount to be treated as a refundable credit, which may be either 90% or 100% of the reduction (See TIR 13-6, example #3 for an illustration. Company B has \$500,000 of credit available, reduces this by \$300,000 in order to claim a \$270,000 refundable credit as authorized under the Life Sciences Tax Incentive Program.)

*Note: Taxpayers taking the Film Incentive Credit received via credit transfers should complete section 2.

2a. Credit type	2b. Period end date (mm/dd/yyyy)	2c. Certificate number	2d. Credit available or certificate balance	2e. Reduction in balance for refund	2f. Refundable credit taken (100% or 90%)
DAI FRM	12/31/2014	12345567891	51	51	51
FLM CRD	12/31/2014	0246810120	199	199	199
2h. Total. Enter total amount of credit(s) taken this year here and where indicated on page 1					250



Massachusetts Department of Revenue
Credit Recapture Schedule

2016

For calendar year 2016 or taxable year beginning 1/1/2016 and ending 12/31/2016

Name of taxpayer RACHEL GREEN Identification number 891012345

Instructions

Certain Massachusetts tax credits are subject to recapture as specified in the statute authorizing the credit (e.g. investment tax is subject to recapture under M.G.L. c 63, s 31A(e) if an asset for which the credit was taken is disposed of before the end of its useful life). If a recapture calculation is required, the amount of the credit allowed is redetermined and the reduction in the amount of credit allowable is recaptured to the extent the credit was taken or used in a prior year. See DOR Directive 89-7. Taxpayers who have a recapture calculation must complete this schedule whether or not a recapture tax is determined to be due.

List each credit for which a recapture calculation must be made. For credits tracked by certificate numbers that must be reported on the return 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 only those credits and certificate numbers or tax years for which a reduction in the credit is being calculated.

For each credit, show both the original amount of the credit and the revised amount; the difference between these is the reduction in the credit or tentative recapture. For the investment tax credit (and similar credits) where recapture is being required for some but not all of the assets placed in service during a given year, the total shown for the original credit and revised credit amounts should be the amounts for the assets subject to recapture.

If any of the credit associated with the certificate number and/or tax year (as applicable) was never used, subtract that amount from the tentative recapture and any portion of the reduction in credit that is not offset is added to the return as recapture tax. Reduce any available credit carryover by the amount used to offset tentative recapture.

Credit recaptures

1 List any credit for which recapture is taking place.

Credit type	Period end date (mm/dd/yyyy)	Certificate number	Original amount	Revised amount	Credit never used	Addition to excise
BRWFLD	12/31/2014	1020304050	600	0	0	600



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

2016

Name of estate or trust Rachel Green Irrev 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: _____ Percentage of beneficiary's taxable income
 Amended 2K-1 Final 2K-1

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

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				
▼ Fill in oval if showing a loss				
1 Wages, salaries, tips and other employee compensation	1000			1000
2 Taxable pensions and annuities	2000			2000
3 Business/profession or farm income or loss	<input type="radio"/> 3000	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 3000
4 Rental, royalty and REMIC income or loss	<input type="radio"/> 4000	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 4000
5 Massachusetts bank interest	5000			5000
6 Other income, such as winnings, lump-sum distributions, etc. (itemize)	6000			6000
7 Deductions allowed decedents	2000			2000
Part A interest and dividend income				
8 Interest and dividend income (do not include income from common trust funds)	7000			7000
9 Common trust fund interest and dividend income	8000			8000
Part A capital gains				
10 Taxable Part A 12% capital gains (do not include income from common trust funds)	10000			10000
11 Part A 12% short-term common trust fund capital gains	11000			11000
Part C capital gains				
12 Part C 5.1% long-term capital gains (do not include income from common trust funds)	13000			13000
13 Part C 5.1% long-term common trust fund capital gains	16000			16000



Name of estate or trust

Estate or trust employer identification number

Rachel Green Inevitable Trust

89-1012345

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			September 2016	
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 Estimated tax payments made on behalf of nonresident beneficiary by fiduciary 29				
30 Refundable Film Credit 30	199			199
31 Refundable Dairy Credit 31	51			51
Certificate number				
32 Refundable Conservation Tax Credit 32				
Certificate number				
33 Refundable Community Investment Tax Credit 33				
Certificate number				
34 Other payments (see instructions) 34				

DACT

1234567891