



Schedule IDD Income Distribution Deduction

2014
Massachusetts
Department of
Revenue

Name of estate or trust

Estate or trust employer identification number

Part 1. Income Distribution Deduction — Part B Income

1	Total Part B 5.2% income. From line 9 of Form 2	1	
2	Enter the amount of total Part B 5.2% income included in line 1 required to be distributed currently	2	
3	Enter any other amounts included in line 1 paid, credited or otherwise required to be distributed	3	
4	Total distributions. Add lines 2 and 3	4	
5	Income distribution deduction. Enter the smaller of line 1 or line 4 here and on line 10 of Form 2	5	

Part 2. Income Distribution Deduction — Part A Interest and Dividend Income

6	Total Part A 5.2% interest and dividend income. From line 16 of Form 2	6	
7	Enter the amount of total Part A 5.2% interest and dividend income included in line 6 required to be distributed currently	7	
8	Enter any other amounts included in line 6 paid, credited or otherwise required to be distributed	8	
9	Total distribution. Add lines 7 and 8	9	
10	Income distribution deduction. Enter the smaller of line 6 or line 9 here and on line 17 of Form 2	10	

Part 3. Income Distribution Deduction — Part A 12% Capital Gains

11	Total Part A 12% capital gains. From line 25 of Form 2	11	
12	Enter the amount of total Part A 12% capital gains included in line 11 required to be distributed currently	12	
13	Enter any other amounts included in line 11 paid, credited, or otherwise required to be distributed	13	
14	Total distribution. Add lines 12 and 13	14	
15	Income distribution deduction. Enter the smaller of line 11 or line 14 here and on line 26 of Form 2	15	

Part 4. Income Distribution Deduction — Part C 5.2% Capital Gains

16	Total Part C 5.2% long-term capital gains. From line 33 of Form 2	16	
17	Enter the amount of total Part C 5.2% long-term capital gains included in line 16 required to be distributed currently	17	
18	Enter any other amounts included in line 16 paid, credited, or otherwise required to be distributed	18	
19	Total distributions. Add lines 17 and 18	19	
20	Income distribution deduction. Enter the smaller of line 16 or line 19 here and on line 34 of Form 2	20	