



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 [MMDDYYYY] Tax year ending [MMDDYYYY]

Form 2 Fiduciary Income Tax Return 2016

NAME OF ESTATE OR TRUST, ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER, NAME OF FIDUCIARY, TITLE OF FIDUCIARY, MAILING ADDRESS OF FIDUCIARY, CITY/TOWN/POST OFFICE, STATE, ZIP + 4, C/O

Company account number [XXXXXXXXXX], Date entity created [MMDDYYYY], 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, [] Nonresident estate or trust, [] Filing Schedule TDS (see instr.), [] Nonresident beneficiaries listed on 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

Table with 2 columns: Line number and Description. Rows include Wages, salaries, tips and other employee compensation (00), Taxable pensions and annuities (00), Business/profession or farm income or loss (00), Rental, royalty and REMIC income or loss (00), Total Part B 5.1% interest from Massachusetts banks (00), Other Part B 5.1% income (00), Total Part B 5.1% income (00), Deductions allowed decedents (00), Total Part B 5.1% income less deductions allowed decedents (00), Income distribution deduction (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 fiduciary, Date, Print paid preparer's name, Preparer's SSN or PTIN, Title, Date, Paid preparer's phone, Paid preparer's EIN, May DOR discuss this return with the preparer? [] Yes [] No, Paid preparer's signature, Date, Fill in if self-employed, Name of designated tax matters partner, Identifying number of tax matters partner

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



Grid for EITIN number

11 Part B 5.1% income taxable to fiduciary. Subtract line 10 from line 9. Not less than "0" 11

00

12 Nonresident/charitable deduction. Not less than "0." See instructions ▶ 12

00

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

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

00

15 Part A 5.1% common trust fund interest and dividend income ▶ 15

00

16 Total Part A 5.1% interest and dividend income. Add lines 14 and 15 16

00

17 Income distribution deduction (from Schedule IDD, line 10). Enclose Schedules IDD and 2K-1 . . . ▶ 17

00

18 Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 17 from line 16. Not less than "0" ▶ 18

00

19 Nonresident/charitable deduction. Not less than "0." See instructions ▶ 19

00

20 Net Part A 5.1% interest and dividend income taxable to fiduciary. Subtract line 19 from line 18. Not less than "0" 20

00

21 Net Part A and Part B 5.1% income taxable to fiduciary. Add lines 13 and 20 21

00

22 Tax from table. If line 21 is more than \$24,000, multiply amount by .051 22

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

00

24 Part A 12% short-term common trust fund capital gains ▶ 24

00

25 Total Part A 12% capital gains. Add lines 23 and 24 25

00

26 Income distribution deduction (from schedule IDD, line 15). Enclose Schedules IDD and 2K-1 . . . ▶ 26

00

27 Part A 12% capital gains taxable to fiduciary. Subtract line 26 from line 25. Not less than "0" 27

00

28 Nonresident/charitable deduction. Not less than "0." See instructions ▶ 28

00

29 Net Part A 12% capital gain income taxable to fiduciary. Subtract line 28 from line 27. Not less than "0" 29

00

30 12% tax. Multiply line 29 by .12 30

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

00

32 Part C 5.1% long-term common trust fund capital gains ▶ 32

00

33 Total Part C 5.1% long-term capital gains. Add lines 31 and 32 33

00

34 Income distribution deduction (from Schedule IDD, line 20). Enclose Schedules IDD and 2K-1 . . . ▶ 34

00

35 Part C 5.1% long-term capital gains taxable to fiduciary. Subtract line 34 from line 33. Not less than "0" 35

00

36 Nonresident/charitable deduction. Not less than "0." See instructions ▶ 36

00



NAME OF ESTATE OR TRUST

ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER

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	00
38	Tax on Part C 5.1% long-term capital gains. Multiply line 37 by .051..... ▶	38	00
39	Credit recapture (from Credit Recapture Schedule): ▶	39	00
40	Additional tax on installment sale..... ▶	40	00
41	Total tax. Add lines 22, 30, and 38 through 40.....	41	00
42	Credit for income taxes due to other jurisdictions (enclose Schedule F)..... ▶	42	00
43	Other credits (from Credit Manager Schedule)..... ▶	43	00
44	Total credits. Add lines 42 and 43.....	44	00
45	Credits passed through to beneficiaries on Schedules 2K-1..... ▶	45	00
46	Credits remaining with fiduciary. Subtract line 45 from line 44.....	46	00
47	Tax after credits. Subtract line 46 from line 41.....	47	00
48	Massachusetts income tax withheld (enclose all Mass. W-2, W-2G, 1099-G and 1099-R forms) ... ▶	48	00
49	2015 overpayment applied to your 2016 estimated tax..... ▶	49	00
50	2016 Massachusetts estimated tax payments (do not include the amount in line 49)..... ▶	50	00
51	Payments made with extension..... ▶	51	00
52	Payment with original return (use only if amending a return)..... ▶	52	00
53	Refundable credits (from Credit Manager Schedule)..... ▶	53	00
54	Total tax payments. Add lines 48 through 53.....	54	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	00
56	Amount of overpayment you want applied to your 2017 estimated taxes..... ▶	56	00
57	Amount of your refund. Subtract line 56 from line 55..... ▶	57	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	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 Penalty M-2210F amt. ▶ EX encl. Form M-2210F

BE SURE TO SIGN RETURN ON PAGE 1