



2025

Massachusetts Department of Revenue
Form 2 Fiduciary Income Tax Return

Tax year beginning [MMDDYYYY] Tax year ending [MMDDYYYY]

Calendar year filers enter 01-01-2025 and 12-31-2025 below; fiscal year filers enter appropriate dates

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 [] Date entity created [MMDDYYYY]

- Fill in all that apply:
Initial return
Decedent's estate
Simple trust
Complex trust
Bankruptcy estate - ch 7
Bankruptcy estate - ch 11
Guardianship/conservatorship
Qualified funeral trust
Qualified settlement fund
ESBT
Amended return (see instr.)
Amended return due to IRS BBA partnership audit
Amended return due to federal change
Final return
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
Nonresident estate or trust
Enclosing Schedule DRE
Fiduciary Schedule TDS (see instr.)
Enclosing Schedule FCI
Member of a lower-tier entity

Number of employees in Massachusetts []

Number of employees worldwide []

Annual Voluntary Election- Pass-through entity has elected to pay tax at the entity level pursuant to MGL ch 63D (this election is irrevocable) []

Total amount paid []

PART B INCOME

Table with 6 rows: 1 Wages, salaries, tips and other employee compensation; 2 Taxable pensions and annuities; 3 Business/profession or farm income or loss; 4 Rental, royalty and REMIC income or loss; 5 Total Part B 5.0% interest from Massachusetts banks; 6 Other Part B 5.0% income (winnings, lump-sum distributions, etc.).

DECLARATION. 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 [] PAID PREPARER'S PTIN []
TITLE [] DATE [] PAID PREPARER'S PHONE [] PAID PREPARER'S EIN []
MAY DOR DISCUSS THIS RETURN WITH THE PREPARER? [] PAID PREPARER'S SIGNATURE [] DATE [] IS PAID PREPARER SELF-EMPLOYED? []
NAME OF DESIGNATED TAX MATTERS PARTNER [] IDENTIFYING NUMBER OF TAX MATTERS PARTNER []

