



Form 20 Beneficiary's Claim of No Tax Status Exemption

(from his/her share of income taxable at 5.95%, interest, dividends and certain capital gains taxable at 12% and long-term capital gains taxable at 5%)

Name of beneficiary Social Security number

Address

Beneficiary, under the of

Name of Fiduciary

If you are married and you filed a separate Massachusetts Individual Income Tax return, you are not allowed to claim a No Tax Status exemption. Also, if married, both husband and wife must sign this claim. Do not claim if Massachusetts Adjusted Gross Income (Mass. AGI) (line 4, column d, below) exceeds: \$8,000, if single; \$12,120, plus \$1,000 per dependent, if filing as head of household; or \$13,450, plus \$1,000 per dependent, as a combined husband and wife total.

If you have filed a Massachusetts Individual Income Tax Return, file a complete copy with this Form 20. Otherwise, complete and file Form 1, lines 1 through 23 or Form 1-NR/PY, lines 1 through 27, and Schedules B, D, E, X, Y, NTS-L-NR/PY (Form 1-NR/PY filers only) and C (if applicable) with this Form 20.

If you as an individual had a taxable year of less than 12 months for any reason other than being a nonresident for part of the year, the No Tax Status maximum Mass. AGI amount must be reduced to the proportion that the number of days in your taxable year bears to 365.

I, \_\_\_\_\_, being a beneficiary under the \_\_\_\_\_ of \_\_\_\_\_ and being entitled to \$ \_\_\_\_\_ of the income thereof, hereby state that the Massachusetts Adjusted Gross Income, received by me or credited to my account for the year ending \_\_\_\_\_, 19\_\_\_\_, did not exceed: \$8,000; \$12,120, plus \$1,000 per dependent, if filing as head of household; or \$13,450, plus \$1,000 per dependent, as a combined total for me and my spouse, and I therefore claim a No Tax Status exemption from tax on income received by me or credited to my account.

Beneficiary's Massachusetts Adjusted Gross Income for No Tax Status

(If married, include income of both husband and wife.)

Table with 4 columns: a) Form 1 or 1-NR/PY, b) All Other Fiduciaries\*, c) This Fiduciary, d) Total. Rows 1-4 for income categories and a total row.

\* Include dividends received from the current earnings of a corporate trust that has transferable shares and that is taxed directly; if you were a nonresident for all or part of a year, include all other amounts of your adjusted gross income that are not in columns a and c.

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.

Signature Signature of Spouse Date

To be completed by the trustee or other fiduciary:

This beneficiary's share of income taxable in Massachusetts as reported in the fiduciary return (Form 2) to which this No Tax Status Claim relates:

Table with 3 rows: a. Income taxed at 5.95% from Form 2, line 18; b. 12% interest and dividends and certain capital gains from Form 2, line 27; c. Long-term capital gains from Form 2, line 35. Includes checkboxes and line numbers.