Form 20A
Beneficiary's Claim for Exemptions Applicable to Fiduciary Income

1996

Massachusetts Department of Revenue

Name of beneficiary | Social Security number

Address

Beneficiary, under the | of

Name of Fiduciary

This claim must be filed by any beneficiary claiming exemptions applicable to income paid or credited to such beneficiary by a fiduciary, and which have not been claimed on any other Massachusetts tax return. An exact copy of any such return must be filed with this claim, and both must be attached to the Form 2 by the fiduciary.

If the beneficiary was not required to file a return but received any income subject to taxation under Massachusetts General Laws, Chapter 62, then Form 1, lines 1 through 23 must be submitted. Attach any Massachusetts withholding statements (Forms W-2, state copy) to the Form 1. Form 20A must be accompanied by Form 1.

A. Has (or will) any other fiduciary filed a return for a taxable year beginning in 1996 wherein income paid or credited to you was reported? ☐ yes ☐ no

Name(s) and address(es) under which these returns were filed:

B. Enter your exemptions being claimed against your individual income and against your share as a beneficiary of income before exemptions as reported to you by all fiduciaries. Exemptions must be applied to reduce the total of each type of income in the order of: (1) income taxed at 5.95%; (2) income taxed at 12%; and (3) income taxed at 5%.

	a) Form 1 or 1-NR/PY	**b)** All Other Fiduciaries	**c)** This Fiduciary	**d)** Total columns a, b and c	**e)** Total columns a, b and c lines 3, 7 and 11
1. Total exemptions* claimed on Form 1 . . . . . **1**					
2. 5.95% income before exemptions **2**					
3. Exemptions claimed against 5.95% income . . . **3**					
4. Net taxable 5.95% income, if any. *Subtract line 3 from line 2* **4**					
5. Exemption available for 12% income. *Subtract column d, line 2 from line 1.* If line 2 is larger, enter "0" **5**					
6. 12% income before exemption **6**					
7. Exemptions claimed against 12% income **7**					
8. Net taxable 12% income, if any. *Subtract line 7 from line 6* **8**					
9. Exemption available for 5% income. *Subtract column d, line 6 total from line 5.* If line 6 is larger, enter "0" **9**					
10. 5% income before exemption **10**					
11. Exemptions claimed against 5% income . . **11**					
12. Unused exemptions. *Subtract column d, line 10 total from line 9.* If line 9 is larger, enter "0" **12**					
13. Total exemptions used. *Add column e, lines 3, 7 and 11* **13**					

* If your taxable year was less than 12 months, your total exemptions are limited to the proportion that the number of days in your taxable year bears to 365.

Note: Married persons must file a joint return to claim the carryover exemption against income taxable at 12% and 5%.

Beneficiary's Declaration

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