



Form 2 Massachusetts Fiduciary Income Tax Return

Please print in ink or type. Attach additional statements if more space is needed.

For the year January 1 — December 31, 1996 or other taxable year beginning , 1996 and ending , 19

Form header section with fields for Name and title of fiduciary, Name of entity, Mailing address of fiduciary, City, State, Zip code, C/O, Company account number, U.S. taxpayer number, Date entity created, and checkboxes for return type (First, Amended, Decedent's Estate, Guardianship/Conservatorship, Consolidated Form 2G, Trustee in Bankruptcy, Fiscal Year Filer, Final, Other, Nongrantor-type Trust*) and filing status (Your name or address changed since 1995, Using whole dollar method, You want to receive a Form 2 next year).

Table with 6 columns: Beneficiaries, Soc. Sec. Number, Legal Domicile, Total Income, and Percentage (Income and Taxable). Includes rows for Accumulated Income (Total 7-8) and Accumulated Capital Gain (Total 9-10).

Main income section with lines 12-23. Lines 12-16: Wages, salaries, tips and other employee compensation; Taxable pensions and annuities; Business/profession or farm income or (loss); Rental, royalty and REMIC income or (loss); Interest from Mass. banks. Line 17: Other 5.95% income (winnings, lump-sum distributions, etc.) List sources & amounts. Line 18: Total 5.95% Income. Line 19: Modified Gross 5.95% Income. Line 20: Beneficiaries' exemptions. Line 21: Deductions allowed decedents. Line 22: Total exemptions and deductions. Line 23: Net Taxable 5.95% Income.

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STAPLE CHECK HERE

Adjusted 12% Income	23 Net taxable. 5.95% Income. (From other side). Not less than "0"	23	
	24 Total 12% Interest, dividends and certain capital gains and (losses) (Sch. B, line 22) .. ▶ 24		
	25 Common trust fund interest and dividends	25	
	26 Short-term common trust fund capital gains	26	
	27 Total 12% Income. Add line 24, 25 and line 26	27	
	28 Expense and fiduciary compensation deduction. Attach Schedule H. (a) Exp. ded. _____ (b) Fid. comp. _____ Total 28		
	29 12% income after deductions. Subtract line 28 from line 27	29	
	30 Modified Gross 12% Income. Explain if line 30 is different from line 29	30	
	31 Beneficiaries' exemptions (Form 20 _____, 20A _____). Attach form(s)	31	
	32 Net Taxable 12% Income. Subtract line 31 from line 30. If loss, enter "0"	32	

Income from Capital Gains	33 Mass. Adjusted Gross Long-term Capital Gain (from Schedule D, line 11) not less than "0". Attach Schedule D	33	
	34 Long-term common trust fund capital gains	34	
	35 Total long-term capital gain. Add line 33 and line 34	35	
	36 Modified Gross Capital Gain. Explain if line 36 is different from line 35	36	
	37 Beneficiaries' exemptions (Form 20 _____, 20A _____). Attach form(s)	37	
38 Net Taxable Long-term Capital Gain. Subtract line 37 from line 36. If (loss), enter "0"	38		

Tax Computation	39 Taxable 5.95% Income (from line 23)	39	
	40 Tax from Table. If line 39 is more than \$80,000, multiply amount by .0595	40	
	41 Taxable 12% Income (from line 32)	41	
	42 12% Tax. Multiply line 41 by .12	42	
	43 Taxable Long-term Capital Gain (from line 38)	43	
	44 Tax on Long-term Capital Gains. Multiply line 43 by .05	44	
	45 Total Tax. Add lines 40, 42 and 44	45	
	46 Credits: (a) <input type="checkbox"/> Long-term Capital Gains Tax Credit. Attach Mass. Schedule B-1 (b) <input type="checkbox"/> Credit for Taxes Paid to Other Jurisdictions. (c) <input type="checkbox"/> Lead Paint Credit. Attach Mass. Schedule LP (d) <input type="checkbox"/> Economic Opportunity Area Credit. Attach Mass. Schedule EOA	46	
	47 Tax After Credits. Subtract line 46 from line 45. Not less than "0"	47	
	48 Mass. income tax withheld (attach all Mass. W-2, W-2G and 1099R forms)	48	
	49 1995 Overpayment applied to your 1996 estimated tax	49	
	50 1996 Massachusetts estimated tax payments (do not include the amount in line 49)	50	
	51 Payments made with extension (attach Mass. Form M-4868)	51	
	52 Payment with original return (use only if amending a return)	52	
	53 Total Tax Payments. Add lines 48 through 52	53	
54 Overpayment. If line 47 is smaller than line 53, subtract line 47 from line 53. Enter the result in line 54	54		
55 Amount of overpayment you want applied to your 1997 estimated taxes	55		
56 Amount of your refund. Subtract line 55 from line 54	56		
57 Balance Due. If line 53 is smaller than line 47, subtract line 53 from line 47. Enter the result in line 57, and pay in full with this return	57		

Add to the total in line 57, if applicable: Interest ▶ \$ _____, Penalty ▶ \$ _____, M-2210 amount ▶ \$ _____ EX ▶ (Attach Form M-2210).
Write U.S. taxpayer number on lower left corner of check and make payable to: Commonwealth of Massachusetts.

Taxpayer's Declaration	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer is based on all information of which he/she has any knowledge.			
	Fiduciary's signature	Date	Paid preparer's signature & social security number	Date
	Firm name (or yours, if self-employed) and address		Employer identification number	<input type="checkbox"/> Check if self-employed
	Mail to: Massachusetts Department of Revenue, P.O. Box 7018, Boston, MA 02204			
	Warning: Willful tax evasion — including underreporting income, overstating deductions or exemptions, or failing to file and otherwise evade taxes — is a felony. Conviction can result in a jail term of up to five years and/or a fine of up to \$100,000.			