



Form 2 Massachusetts Fiduciary Income Tax Return

2000

Massachusetts
Department of
Revenue

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

For the year January 1–December 31, 2000 or other taxable year beginning _____, 2000 and ending _____

Name and title of fiduciary			1 Check applicable boxes: <input type="checkbox"/> First return <input type="checkbox"/> Amended return <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Guardianship/conservatorship <input type="checkbox"/> Consolidated Form 2G <input type="checkbox"/> Trustee in bankruptcy <input type="checkbox"/> Fiscal year filer	<input type="checkbox"/> Qualified Funeral Trust <input type="checkbox"/> Final return <input type="checkbox"/> Other <input type="checkbox"/> Nongrantor-type trust <input type="checkbox"/> (Grantor-type trust; use Form 2G) <input type="checkbox"/> Are any nonresident beneficiaries listed on this return?	
Name of entity					
Mailing address of fiduciary					
City/Town	State	Zip	Check applicable box if: <input type="checkbox"/> Using whole dollar method	<input type="checkbox"/> Your name or address changed since 1999 <input type="checkbox"/> You want to receive a Form 2 next year	
C/o	Company account number	U.S. taxpayer number	Date entity created		

Beneficiary information	2 Beneficiaries:	3 Social Security number	4 Legal domicile	5 Total income	6 Percentage	
					a Income	b Taxable
	7 Accumulated income			▶ 7		
				Total ▶ 8	100%	
	9 Remaindermen:					
	10 Accumulated capital gain			▶ 10		
				Total ▶ 11	100%	

5.85% income	12 Wages, salaries, tips and other employee compensation	12	
	13 Taxable pensions and annuities	13	
	14 Business/profession or farm income or (loss). See instructions for attachments	14	
	15 Rental, royalty and REMIC income or (loss). Attach Schedule E and U.S. Schedule E	15	
	16 Interest from Massachusetts banks. List Massachusetts banks and amounts of interest.		
		Total interest from Massachusetts banks	16
	17 Other 5.85% income (winnings, lump-sum distributions, etc.). List sources and amounts:		
	Total other 5.85% income	17	
	18 Total 5.85% Income. Add lines 12 through 17	▶ 18	
	19 Modified Gross 5.85% Income. Explain if line 19 is different from line 18	▶ 19	
	20 Beneficiaries' exemptions (Form 20 ▶ _____, Form 20A ▶ _____). Attach form(s)	20	
	21 Deductions allowed decedents (see instructions)	21	
	22 Total exemptions and deductions. Add lines 20 and 21	▶ 22	
	23 Net taxable 5.85% Income. Subtract line 22 from line 19. Not less than "0"	▶ 23	

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STAPLE CHECK HERE

Tax Computation

23	Net taxable 5.85% income (from other side). Not less than "0"	23		
24	Interest and dividend income (Schedule B, line 29) ▶ 24			
25	Common trust fund interest and dividends ▶ 25			
26	Total interest and dividend income. <i>Add line 24 and line 25</i>	26		
27	Modified gross interest and dividend income. Explain if line 27 is different from line 26. See instructions . . . ▶ 27			
28	Beneficiaries' exemptions (Form 20 ▶ _____, Form 20A ▶ _____). Attach form(s) 28			
29	Net taxable interest and dividend income. <i>Subtract line 28 from line 27.</i> Not less than "0" ▶ 29			
30	Total income taxable at 5.85%. <i>Add line 23 and line 29</i> ▶ 30			
31	Tax from table. <i>If line 30 is more than \$80,000, multiply amount by .0585</i>	31		
32	Taxable 12% capital gains (Schedule B, line 30) ▶ 32			
33	Short-term common trust fund capital gains ▶ 33			
34	Total 12% capital gains. <i>Add line 32 and line 33</i>	34		
35	Modified 12% capital gains. Explain if line 35 is different from line 34. See instructions . . . ▶ 35			
36	Beneficiaries' exemptions (Form 20 ▶ _____, Form 20A ▶ _____). Attach form(s) 36			
37	Net taxable 12% capital gains. <i>Subtract line 36 from line 35.</i> Not less than "0" ▶ 37			
38	12% Tax. <i>Multiply line 37 by .12</i>	38		
39	Tax on long-term capital gains (from Schedule D, line 27). Not less than "0" ▶ 39			
40	Tax on long-term common trust fund capital gains (from Schedule D-1, line 6) ▶ 40			
41	Total tax. <i>Add lines 31, 38, 39 and 40</i>	41		
42	Credits: (a) <input type="checkbox"/> Credit for Income Taxes Paid to Other Jurisdictions. Attach Massachusetts Schedule F and other jurisdiction's returns. (b) <input type="checkbox"/> Lead Paint Credit. Attach Massachusetts Schedule LP. (c) <input type="checkbox"/> Economic Opportunity Area Credit. Attach Massachusetts Schedule EOA. (d) <input type="checkbox"/> Full Employment Credit. Attach Massachusetts Schedule FEC. (e) <input type="checkbox"/> Septic Credit. Attach Massachusetts Schedule SC. (f) <input type="checkbox"/> Brownfields Credit. Attach Massachusetts Schedule BC ▶ 42			
43	Tax after credits. <i>Subtract line 42 from line 41. Not less than "0"</i>	43		
44	Massachusetts income tax withheld (attach all Massachusetts W-2, W-2G, 1099-G and 1099R forms) ▶ 44			
45	1999 overpayment applied to your 2000 estimated tax ▶ 45			
46	2000 Massachusetts estimated tax payments (do not include the amount in line 45) ▶ 46			
47	Payments made with extension (attach Massachusetts Form M-8736) ▶ 47			
48	Payment with original return (use only if amending a return) ▶ 48			
49	Total tax payments. <i>Add lines 44 through 48</i>	49		
50	Overpayment. <i>If line 43 is smaller than line 49, subtract line 43 from line 49.</i> Enter the result in line 50.	50		
51	Amount of overpayment you want applied to your 2001 estimated taxes ▶ 51			
52	Amount of your refund. <i>Subtract line 51 from line 50</i> ▶ 52			
53	Balance due. <i>If line 49 is smaller than line 43, subtract line 49 from line 43.</i> Enter the result in line 53, and pay in full with this return ▶ 53			

Add to the total in line 53, 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 and SSN or PTIN	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, PO 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.