



**Massachusetts Department of Revenue**  
**Schedule IDD**  
**Income Distribution Deduction**

**2024**

Name of estate or trust

Estate or trust employer Identification number

**Part 1. Income distribution deduction — Part B Income**

- 1** Total Part B 5.0% income. From line 9 of Form 2. Not less than 0 ..... **1**
- 2** Enter the amount of total Part B 5.0% income included in line 1 required to be distributed currently ..... **2**
- 3** Enter any other amounts included in line 1 paid, credited or otherwise required to be distributed ..... **3**
- 4** Total distributions. Add lines 2 and 3. .... **4**
- 5** Income distribution deduction. Enter the smaller of line 1 or line 4 here and on line 10 of Form 2. .... **5**

**Part 2. Income distribution deduction — Part A Interest and Dividend Income**

- 6** Total Part A 5.0% interest and dividend income. From line 16 of Form 2 ..... **6**
- 7** Enter the amount of total Part A 5.0% interest and dividend income included in line 6 required to be distributed currently . **7**
- 8** Enter any other amounts included in line 6 paid, credited or otherwise required to be distributed ..... **8**
- 9** Total distribution. Add lines 7 and 8. .... **9**
- 10** Income distribution deduction. Enter the smaller of line 6 or line 9 here and on line 17 of Form 2. .... **10**

**Part 3. Income distribution deduction — Part A 8.5% and 12% Capital Gains**

- 11** Total Part A 8.5% and 12% capital gains. From line 25 of Form 2 ..... **11**
- 12** Enter the amount of total Part A 8.5% and 12% capital gains included in line 11 required to be distributed currently ... **12**
- 13** Enter any other amounts included in line 11 paid, credited, or otherwise required to be distributed. .... **13**
- 14** Total distribution. Add lines 12 and 13. .... **14**
- 15** Income distribution deduction. Enter the smaller of line 11 or line 14 here and on line 26 of Form 2 . .... **15**

**Part 4. Income distribution deduction — Part C 5.0% Capital Gains**

- 16** Total Part C 5.0% long-term capital gains. From line 33 of Form 2. .... **16**
- 17** Enter the amount of total Part C 5.0% long-term capital gains included in line 16 required to be distributed currently ... **17**
- 18** Enter any other amounts included in line 16 paid, credited, or otherwise required to be distributed ..... **18**
- 19** Total distributions. Add lines 17 and 18. .... **19**
- 20** Income distribution deduction. Enter the smaller of line 16 or line 19 here and on line 34 of Form 2. .... **20**