2020 Form M-2210F

XXXXXXXXXXXX

Underpayment of Massachusetts Estimated
Income Tax for Fiduciaries

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

X You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2021.

X You were a resident of Massachusetts for 12 months and not liable for taxes during 2019.

X Your estimated payments and withholding equal or exceed your 2019 tax (where taxable year was 12 months and a return was filed).
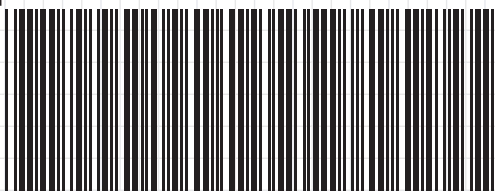
Part 1. Required annual payment

1.	2020 tax	1	XXXXXXXXX
2.	Total credits	2	XXXXXXXXX
3.	Balance	3	XXXXXXXXX
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman	4	XXXXXXXXX
5.	Enter 2019 tax liability after credits	5	XXXXXXXXX
6.	Enter the smaller of line 4 or line 5	6	XXXXXXXXX

Part 2. Figuring your underpayment

7. Enter in col's. a through d (respectively) the installment dates of the 15th day of the 4th, 6th and 9th months of the taxable year and the 1st month of the succeeding taxable year

		Installment due dates			
		a.	**b.**	**c.**	**d.**
7		MMDDYYYY	MMDDYYYY	MMDDYYYY	MMDDYYYY
8. Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
9. Estimated taxes paid and taxes withheld for each installment	9	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
10. Overpayment of previous installments	10		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
11. Total	11	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
12. Overpayment	12	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
13. Underpayment	13	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX

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Underpayment of Massachusetts Estimated
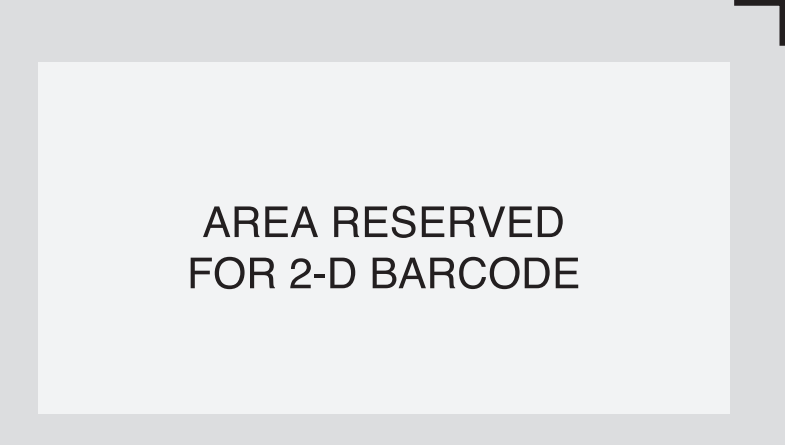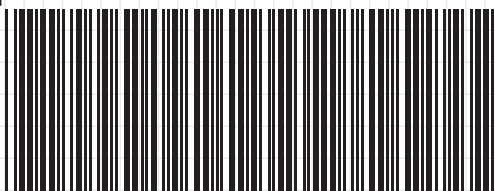Income Tax for Fiduciaries

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Part 3. Figuring your underpayment penalty

14.	Enter the date you paid the amount in line 13 or the 15th day of the 4th month after the close of the taxable year, whichever is earlier	14	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
15.	Number of days from the due date of installment to the date shown in line 14	15	XXX	XXX	XXX	XXX
16.	Number of days in line 15 after 4/15/20 and before 7/1/20	16	XXX	XXX	XXX	XXX
17.	Number of days in line 15 after 6/30/20 and before 10/1/20	17	XXX	XXX	XXX	XXX
18.	Number of days in line 15 after 9/30/20 and before 1/1/21	18	XXX	XXX	XXX	XXX
19.	Number of days in line 15 after 12/31/20 and before 4/15/21	19	XXX	XXX	XXX	XXX
20.	Underpayment in line 13 × (number of days in line 16 ÷ 365) × 6%	20	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
21.	Underpayment in line 13 × (number of days in line 17 ÷ 365) × 4%	21	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
22.	Underpayment in line 13 × (number of days in line 18 ÷ 365) × 4%	22	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
23.	Underpayment in line 13 × (number of days in line 19 ÷ 365) × Rate to be determined	23	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
24.	Penalty. Add all amounts shown in lines 20 through 23. Enter this amount on Form 2, line 60	24				XXXXXXXX

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Underpayment of Massachusetts Estimated
Income Tax for Fiduciaries

AREA RESERVED
FOR 2-D BARCODE

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Part 4. Annualized income installment method

			Jan. 1–March 31	Jan. 1–May 31	Jan. 1–August 31	Jan. 1–Dec. 31
1.	Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)	1	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2.	Annualization amount	2	4	2.4	1.5	1
3.	Multiply line 1 by line 2	3	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4.	Tax on amount in line 3. Multiply line 3 by .05	4	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5.	Taxable 12% income each period	5	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
6.	Annualization amount	6	4	2.4	1.5	1
7.	Multiply line 5 by line 6	7	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
8.	Tax on amount in line 7. Multiply line 7 by .12	8	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
9.	Total tax. Add lines 4 and 8	9	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
10.	Total credits	10	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
11.	Total tax after credits	11	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
12.	Applicable percentage	12	20%	40%	60%	80%
13.	Multiply line 11 by line 12	13	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
14.	Enter the combined amounts of line 20 from all preceding periods	14		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
15.	Subtract line 14 from line 13. Not less than "0"	15	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
16.	Divide line 6 of Form M-2210F by 4 and enter result in each column	16	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
17.	Enter the amount from line 19 of this worksheet for the preceding column	17		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
18.	Add lines 16 and 17	18	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
19.	If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0"	19	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
20.	Enter the smaller of line 15 or line 18 here and on Form M-2210F, line 8	20	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX

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