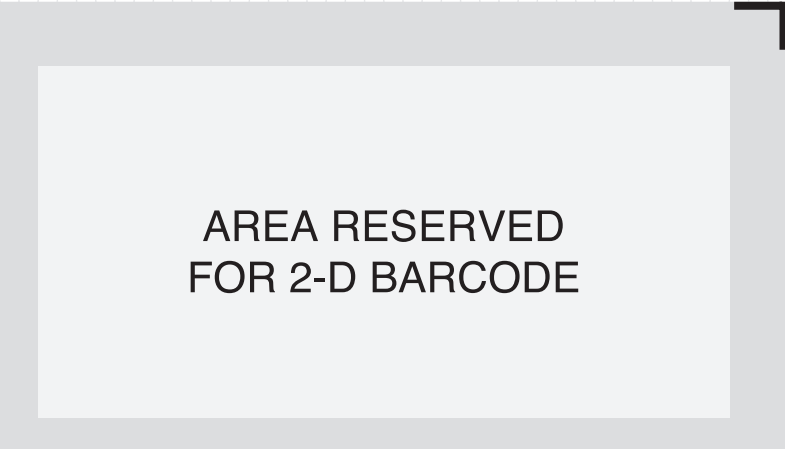
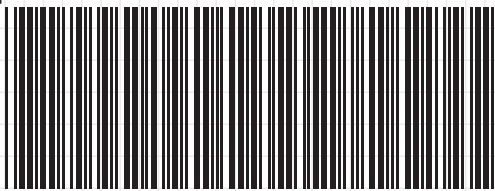


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2023 Form M-2210F

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Underpayment of Massachusetts Estimated
Income Tax for Fiduciaries

AREA RESERVED
FOR 2-D BARCODE

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

- X You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2024.
- X You were a resident of Massachusetts for 12 months and not liable for taxes during 2022.
- X Your estimated payments and withholding equal or exceed your 2022 tax (where taxable year was 12 months and a return was filed).

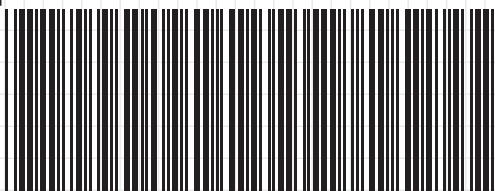
Part 1. Figuring your underpayment

1.	2023 tax	1	XXXXXXXXXX
2.	Total credits	2	XXXXXXXXXX
3.	Balance	3	XXXXXXXXXX
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman	4	XXXXXXXXXX
5.	Enter 2022 tax liability after credits	5	XXXXXXXXXX
6.	Enter the smaller of line 4 or line 5	6	XXXXXXXXXX
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	7	
			Installment due dates
			a. b. c. d.
			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	XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX
9.	Estimated taxes paid and taxes withheld for each installment	9	XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX
10.	Overpayment of previous installments	10	XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX
11.	Total	11	XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX
12.	Overpayment	12	XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX
13.	Underpayment	13	XXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX

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2023 Form M-2210F, pg. 2

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Underpayment of Massachusetts Estimated
Income Tax for Fiduciaries

AREA RESERVED
FOR 2-D BARCODE

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Part 2. 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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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 4/15/23 and before 7/1/23	16	XXX	XXX	XXX	XXX
17.	Number of days in line 15 after 6/30/23 and before 10/1/23	17	XXX	XXX	XXX	XXX
18.	Number of days in line 15 after 9/30/23 and before 1/1/24	18	XXX	XXX	XXX	XXX
19.	Number of days in line 15 after 12/31/23 and before 4/15/24	19	XXX	XXX	XXX	XXX
20.	Underpayment in line 13 × (number of days in line 16 ÷ 365) × 8%	20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21.	Underpayment in line 13 × (number of days in line 17 ÷ 365) × 8%	21	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
22.	Underpayment in line 13 × (number of days in line 18 ÷ 365) × 9%	22	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
23.	Underpayment in line 13 × (number of days in line 19 ÷ 365) × 9%	23	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
24.	Penalty. Add all amounts shown in lines 20 through 23. Enter this amount on Form 2, line 61	24				XXXXXXXXXX

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AREA RESERVED FOR 2-D BARCODE

2023 Form M-2210F, pg. 3

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Underpayment of Massachusetts Estimated Income Tax for Fiduciaries

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Part 3. Annualized income installment method

Installment due dates

		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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2. Annualization amount	2		4	2.4	1.5
3. Multiply line 1 by line 2	3	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4. Tax on amount in line 3. Multiply line 3 by .05	4	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5. Taxable 8.5% income each period	5	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6. Annualization amount	6		4	2.4	1.5
7. Multiply line 5 by line 6	7	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8. Tax on amount in line 7. Multiply line 7 by .085	8	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9. Taxable 12% income each period	9	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10. Annualization amount	10		4	2.4	1.5
11. Multiply line 9 by line 10	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12. Tax on amount in line 11. Multiply line 11 by .12	12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13. Total tax. Add lines 4, 8, and 12	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14. Total credits	14	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15. Total tax after credits	15	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
16. Applicable percentage	16		20%	40%	60%
17. Multiply line 15 by line 16	17	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
18. Enter the combined amounts of line 24 from all preceding periods	18		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
19. Subtract line 18 from line 17. Not less than "0"	19	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20. Divide line 6 of Form M-2210F by 4 and enter result in each column	20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21. Enter the amount from line 23 of this worksheet for the preceding column	21		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
22. Add lines 20 and 21	22	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
23. If line 22 is more than line 19, subtract line 19 from line 22. Otherwise enter "0"	23	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
24. Enter the smaller of line 19 or line 22 here and on Form M-2210F, line 8	24	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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