



DRAFT AS OF DECEMBER 18, 2024.  
SUBJECT TO CHANGE.

Form 2-ES

Massachusetts Estimated Income Tax

2025

Massachusetts  
Department of  
Revenue

## General Information

**What is the purpose of estimated tax payment vouchers?** The purpose of the payment vouchers is to provide a means for paying any taxes due on income which is not subject to withholding. This is to ensure that taxpayers are able to meet the statutory requirement that taxes due are paid periodically as income is received during the year.

**Taxpayers Subject to the 4% Surtax.** Starting with tax year January 1, 2023, Massachusetts residents must pay an additional 4% tax on the portion of their annual taxable income that exceeds the surtax threshold and non-residents must pay it on the portion of their annual taxable income sourced to Massachusetts that exceeds the surtax threshold. The surtax threshold for tax year 2025 is \$1,083,150.

If the 4% Surtax applies to you, it must be included in the total tax you expect to owe on line 4 of the Estimated Tax Worksheet to determine the full estimated tax amount due. If you participated in a composite return, the 4% surtax is not paid with Form MA NRCR. As a result, you may need to make an estimated payment to account for the 4% surtax due on such amounts if your total annual income will exceed the surtax threshold.

### Who must make estimated tax payments on Form 2-ES?

- Trustees or other fiduciaries that receive income taxable at the entity level that the trustee or other fiduciary expects to owe more than \$400 in taxes on for the taxable year.
- Trustees or other fiduciaries required to deduct and withhold payments under MGL ch 62, § 11A on behalf of a beneficiary of a pooled income fund, a charitable remainder annuity trust or a charitable remainder unitrust.
- Trustees or other fiduciaries required to deduct and withhold payments under MGL ch 62, § 10(g) on behalf of a nonresident grantor of a grantor-type trust.
- Trustees or other fiduciaries required to deduct and withhold payments under MGL ch 62, § 10(g) on behalf of a nonresident entity beneficiary that is a trust or other entity. The Form 2-ES prepared by the trustee or other fiduciary must include only the beneficiary's employer identification number. The employer identification number of the trust or estate making the payment on behalf of the nonresident entity beneficiary must not be included. For more information, see DOR Directive (DD) 07-4.
- Pass-through entities that elect to be taxed at the entity level under MGL ch 63D are subject to pass-through withholding of personal income on behalf of their members. Such filings and payments should be made in the time and manner provided in these instructions. The estimated payment required for a member may be reduced by the member's PTE Excise credit. For more information, visit [mass.gov/service-details/elective-pass-through-entity-excise](https://mass.gov/service-details/elective-pass-through-entity-excise).

### How to make estimated payments:

- Where a trustee or other fiduciary is making an estimated tax payment for income tax owed and to be reported at the entity level, file Form 2-ES or make payments electronically on MassTaxConnect at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect) or by using third party software, using such entity's name and FID number.

- Where the estimated tax payment is for income tax that will be reported by a beneficiary or grantor that is an individual, file Form 1-ES using such beneficiary or grantor's individual name and SSN.

- Where the estimated tax payment is for income tax that will be reported by a beneficiary or grantor that is not an individual, file Form 2-ES or make payments electronically on MassTaxConnect at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect) or by using third party software, using such beneficiary or grantor's entity name and FID number.

### Is there an electronic payment requirement for fiduciaries?

Fiduciaries filing Form 2 with total income tax payments of \$2,500 or more must make all estimated tax payments by electronic means. This includes estimated payments, extension payments and return payments. See TIR 21-9 for more information regarding electronic filing requirements. Fiduciaries with tax payments less than the above cited threshold may be required to make payments electronically. Trusts not taxed at the entity level are pass-through entities and subject to the electronic mandate rules requiring the submission of estimated payments electronically.

**Note:** All taxpayers subject to the 4% Surtax must file their returns and make all payments electronically.

**Are there penalties for failing to pay estimated taxes?** Yes. An additional charge is imposed on the underpayment of any installment of estimated tax for the period of that underpayment. Use Form M-2210F when filing your annual return to determine the amount of any penalty due or if you qualify for the exceptions that avoid the penalty.

**Payment penalty.** Generally, a taxpayer will receive a letter from the Department for the first instance of failure to file or pay electronically and will be penalized for any subsequent failure. If a taxpayer fails to conform to any payment requirement, a penalty of not greater than \$100 for each improper payment shall be due. MGL ch 62C, § 33(g). See TIR 21-9 for more information.

**When and where do I file estimated tax payments?** Generally, your estimated tax must be paid in full on or before April 15, 2025, or in equal installments on or before April 15, 2025; June 15, 2025; September 15, 2025; and January 15, 2026. Estimated tax payments in any amount can be made electronically on MassTax-Connect at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect) or by using third-party ven-dor software. Some taxpayers may be required to make online payments. See TIR 21-9.

If you are mailing your payment, make check or money order payable to the **Commonwealth of Massachusetts**. Write your Federal Identification number in the lower left corner on your check or money order. Send a completed voucher with each payment to ensure accurate crediting to your account. Mail vouchers to **Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544**. Do not mail your payment with your prior year's annual return.

If you pay your full estimated tax with your first payment voucher, you need not file the remaining payment vouchers unless your income increased during the year and you need to increase your estimated payment amount.

# DRAFT AS OF DECEMBER 18, 2024.

## SUBJECT TO CHANGE

**Are there exceptions to the due date?** Whenever a due date falls on a Saturday, Sunday or legal holiday, the filing and payment may be made on the next succeeding business day. If your tax year is not on a calendar year basis, enter due dates on each voucher to correspond with your fiscal year. Your due dates will be the 15th day of the fourth, sixth and ninth months of your fiscal year and the 15th day of your next fiscal year.

**What if my tax liability changes during the year?** Even though you may not expect to owe estimated tax payments, your income or deduction(s) may change during the year so that you will be required to make estimated tax payments. In such case, the payment dates are as follows: June 15, if the change occurs between April 1 and May 31; September 15, if the change occurs between June 1 and August 31; next January 15, if the change occurs after August 31. Use the enclosed Amended Computation Worksheet if, during the year, you find that your estimated tax is substantially increased or decreased. The estimated tax may be paid in full at the time of filing your first payment voucher or in equal installments on the remaining payment dates. Be sure to use the appropriate voucher for each date.

**What if I credited my prior year overpayment to current year estimated taxes?** If you overpaid your prior year income tax and elected to apply it as a credit to your current year estimated income tax, the amount of overpayment may be applied in whole or in part to any installment period. If any overpayment credit remains, apply it to the next installment.

Be sure to enter the overpayment credit in col. c of the enclosed Record of Estimated Tax Payments. If the credit equals or exceeds your full estimated tax liability for the current year, you need not file the payment vouchers. Send a payment voucher to the Department only when you are making a payment.

### Specific Instructions

Fill out the enclosed Estimated Tax Worksheet to determine your estimated tax. Once you have used the worksheet to determine your estimated tax due, you may pay the full amount or each installment electronically on MassTaxConnect at [mass.gov/masstax connect](https://mass.gov/masstaxconnect) or by using third-party vendor software. You do not need to mail in any vouchers if you pay online.

If you are mailing in a payment, enter your name, address, Zip code and Federal Identification number on the payment voucher.

Enter in line 1 on the voucher the amount due from line 10 of the worksheet.

Fill in the Record of Estimated Tax Payments. Detach voucher at perforation. Do not submit the entire worksheet with the Form 2-ES payment voucher or your payment may be delayed.

Mail the voucher with check or money order payable to the **Commonwealth of Massachusetts**. Write your Federal Identification number in the lower left corner of your check.

### If you must amend your estimated tax:

- Complete the Amended Computation Worksheet.
- Complete lines 1, 2 and 3 of the appropriate voucher.
- Pay online or mail with required payment.

### Electronic Payment Options

Make your estimated tax payments online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). Paying electronically is fast, easy and secure. If you don't have a MassTaxConnect account, start by creating a username.

**What are the electronic filing and payment requirements that apply to taxpayers subject to the 4% surtax?** All taxpayers subject to the 4% surtax must file their returns and make all payments electronically. **With a MassTaxConnect account you will also have:**

- 24/7 access to view your payment history.
- Make estimated tax payments and immediately confirm that DOR has received your payment.
- Schedule payments in advance and cancel or change scheduled payments if needed.

# DRAFT AS OF DECEMBER 18, 2024.

## SUBJECT TO CHANGE

### Part 1. Estimated Tax Worksheet.

Explanations of your deductions, exemptions and credits appear in the tax form instructions.

**Note:** If first voucher is due on April 15, 2025, June 15, 2025, September 15, 2025, or January 15, 2026, enter 25%, 33%, 50% or 100%, respectively, of line 11 (less any overpayment that you are applying to this installment) on line 10 of the worksheet and on line 1 of your payment voucher.

	A. Taxable income	Tax rate	B. Amount
<b>1</b> Taxable 5% income* (after deductions and exemptions) . . . . . <b>1</b>	x .05		
<b>2a</b> Taxable 8.5% income (after exemptions, if any). 8.5% income includes any income associated with short-term capital gains excluding long-term gains on collectibles or pre-1996 installment sales. <b>See note above 2a</b>	x .085		
<b>2b</b> Taxable 12% long term gains on collectibles or pre-1996 installment sales. <b>See note above</b> . . . . . <b>2b</b>	x .12		
<b>2c</b> Taxable long-term capital gains (after deductions and exemptions, if any). Long-term capital gain income includes any income associated with long-term capital gains excluding collectibles or pre-1996 installment sales. <b>See note above</b> . . . . . <b>2c</b>	x .05		
<b>3</b> Taxable income over Surtax threshold. Add column A of lines 1 through 2c and subtract the Surtax threshold . . . . . <b>3</b>	x .04		
<b>4</b> Total tax. Add column B of lines 1 through 3. . . . . <b>4</b>			
<b>5</b> Credits. Include any entity-level excise tax credits you will be receiving . . . . . <b>5</b>			
<b>6</b> Your estimate of current year income tax. Subtract line 5 from line 4 . . . . . <b>6</b>			
<b>7</b> Amount of this tax expected to be withheld during current year (include any withholding made on your behalf by a pass-through entity) . . . . . <b>7</b>			
<b>8</b> Prior year overpayment applied to current year estimated tax . . . . . <b>8</b>			
<b>9</b> <b>Estimated tax</b> for current year. Subtract the total of lines 7 and 8 from line 6. If less than \$400 you are not required to make estimated payments . . . . . <b>9</b>			
<b>10</b> <b>Amount of payment.</b> <b>See note above.</b> Using the amount from line 9, make appropriate calculation and enter result here and on line 1 of your payment voucher. . . . . <b>10</b>			

\*5% income includes: wages, salaries, tips, business income, partnership and S corporation income, trust income, rental income, unemployment compensation, taxable alimony (see Form 1 or 1-NR/PY, Schedule X instructions), pensions and annuity income, IRA/Keogh distributions, winnings, fees, long-term capital gain income not taxed at the 8.5% or 12% rate, interest and dividend income and other taxable income not taxed at the 8.5% or 12% rate.

### Part 2. Amended Computation Worksheet.

Use if your estimated tax changes substantially after you file your first payment voucher.

<b>1a</b> Amended estimated tax on 5% income . . . . . <b>1a</b>	
<b>1b</b> Amended estimated tax on 8.5% income. . . . . <b>1b</b>	
<b>1c</b> Amended estimated tax on 12% income . . . . . <b>1c</b>	
<b>1d</b> Amended estimated tax on long-term capital gain income taxed at 5%. . . . . <b>1d</b>	
<b>1e</b> Amended estimated 4% Surtax on taxable income over Surtax threshold . . . . . <b>1e</b>	
<b>1f</b> Total amended estimated tax. Add lines 1a through 1e . . . . . <b>1f</b>	
<b>2a</b> Amount of prior year's overpayment elected for credit to current year estimated tax and applied to date . . . . . <b>2a</b>	
<b>2b</b> Payments made in current year . . . . . <b>2b</b>	
<b>2c</b> Add lines 2a and 2b . . . . . <b>2c</b>	
<b>3</b> Unpaid balance. Subtract line 2c from line 1f . . . . . <b>3</b>	
<b>4</b> Amount to be paid. Divide line 3 by number of remaining installments. Enter here and on line 1 of payment voucher . . . . . <b>4</b>	

Submit the enclosed vouchers, with your payments, when due. Make all checks payable to **Commonwealth of Massachusetts** and write your Federal Identification number in the lower left corner of each check.

**Note:** An additional charge is imposed on the underpayment of estimated taxes. Willful evasion of taxes is a felony punishable by a fine of up to \$100,000 or imprisonment up to five years, or both

### Current Year Record of Estimated Tax Payments.

Please mark your calendar as a reminder to mail each payment voucher.

Voucher number	a. Date	b. Amount paid	c. Prior year overpayment credit applied to installment	Total amount paid and credited from Jan. 1 through the installment date shown <i>add b and c</i>
1				
2				
3				
4				
<b>Total</b> . . . . .				

If you have any questions, contact the Massachusetts Department of Revenue, Contact Center Bureau, PO Box 7010, Boston, MA 02204. Telephone: (617) 887-6367 or toll-free in-state at (800) 392-6089. Practitioners: You must obtain prior approval if you plan to use substitute vouchers.

DRAFT AS OF DECEMBER 18, 2024.  
SUBJECT TO CHANGE.

DETACH HERE

**2025 Form 2-ES**  
Estimated Tax Payment Voucher

Federal Identification number	Tax filing period	Due date	Tax type <b>049</b>	Voucher type <b>17</b>	ID type <b>004</b>	Vendor code <b>0001</b>
Name (print)			1. Amount due with this installment (from line 10 of worksheet) .....			
Street address			Form you plan to file: <input type="checkbox"/> Form 2, Fiduciary <input type="checkbox"/> Form 2G, Grantor's/Owner's Share of a Grantor-Type Trust			
City/Town	State	Zip	Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts.</b> Mail to <b>Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.</b>			
E-mail address	Phone number		<b>Important:</b> Make your estimated tax payments electronically on MassTaxConnect at <a href="https://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> or by using third party software. It's fast, easy and secure. Go to <a href="https://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> for more information.			



**DRAFT AS OF DECEMBER 18, 2024.  
SUBJECT TO CHANGE.**

DETACH HERE

**2025 Form 2-ES**  
Estimated Tax Payment Voucher

Federal Identification number	Tax filing period	Due date	Tax type <b>049</b>	Voucher type <b>17</b>	ID type <b>004</b>	Vendor code <b>0001</b>
Name (print)			1. Amount due with this installment (from line 10 of worksheet) .....			
Street address			Form you plan to file: <input type="checkbox"/> Form 2, Fiduciary <input type="checkbox"/> Form 2G, Grantor's/Owner's Share of a Grantor-Type Trust			
City/Town	State	Zip	Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts.</b> Mail to <b>Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.</b>			
E-mail address	Phone number		<b>Important:</b> Make your estimated tax payments electronically on MassTaxConnect at <a href="https://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> or by using third party software. It's fast, easy and secure. Go to <a href="https://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> for more information.			



**DRAFT AS OF DECEMBER 18, 2024.  
SUBJECT TO CHANGE.**

DETACH HERE

**2025 Form 2-ES**  
Estimated Tax Payment Voucher

Federal Identification number	Tax filing period	Due date	Tax type <b>049</b>	Voucher type <b>17</b>	ID type <b>004</b>	Vendor code <b>0001</b>
Name (print)			1. Amount due with this installment (from line 10 of worksheet) .....			
Street address			Form you plan to file: <input type="checkbox"/> Form 2, Fiduciary <input type="checkbox"/> Form 2G, Grantor's/Owner's Share of a Grantor-Type Trust			
City/Town	State	Zip	Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts.</b> Mail to <b>Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.</b>			
E-mail address	Phone number					



DRAFT AS OF DECEMBER 18, 2024.  
SUBJECT TO CHANGE.

DETACH HERE

**2025 Form 2-ES**  
Estimated Tax Payment Voucher

Federal Identification number	Tax filing period	Due date	Tax type <b>049</b>	Voucher type <b>17</b>	ID type <b>004</b>	Vendor code <b>0001</b>
Name (print)			1. Amount due with this installment (from line 10 of worksheet) .....			
Street address			Form you plan to file: <input type="checkbox"/> Form 2, Fiduciary <input type="checkbox"/> Form 2G, Grantor's/Owner's Share of a Grantor-Type Trust			
City/Town	State	Zip	Return this voucher with check or money order payable to <b>Commonwealth of Massachusetts.</b> Mail to <b>Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.</b>			
E-mail address	Phone number		<b>Important:</b> Make your estimated tax payments electronically on MassTaxConnect at <a href="https://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> or by using third party software. It's fast, easy and secure. Go to <a href="https://mass.gov/masstaxconnect">mass.gov/masstaxconnect</a> for more information.			

