

2024 M-2210  
XXXXXXXXXXXXXX

AREA RESERVED  
FOR 2-D BARCODE

Underpayment of Massachusetts Estimated  
Income Tax

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX SOCIALSECNO

- X You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2025
- X You were a resident of Massachusetts for 12 months and not liable for taxes during 2023.
- X Your estimated payments and withholding equal or exceed your 2023 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

1.	2024 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 2023 tax liability after credits	5	XXXXXXXXXX
6.	Enter the smaller of line 4 or line 5	6	XXXXXXXXXX

- Installment due dates -

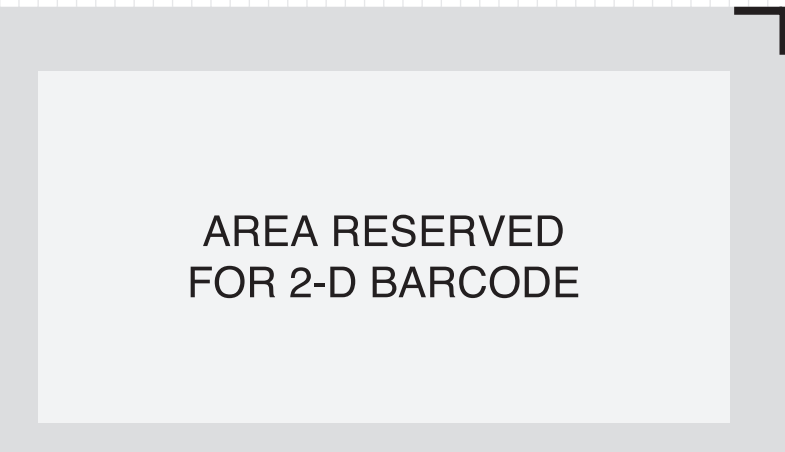
7.	Installment due dates.		a. April 15, 2024	b. June 15, 2024	c. Sept. 15, 2024	d. Jan. 15, 2025
	Fiscal year filers, see instructions	7	MMDDYYYY	MMDDYYYY	MMDDYYYY	MMDDYYYY
8.	Divide the amount in line 6 by the number of installments required for the year. Enter the result in the appropriate columns	8	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9.	Estimated taxes paid and taxes withheld for each installment	9	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10.	Overpayment of previous installments	10		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
11.	Total	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12.	Overpayment	12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13.	Underpayment	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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Underpayment of Massachusetts Estimated  
Income Tax

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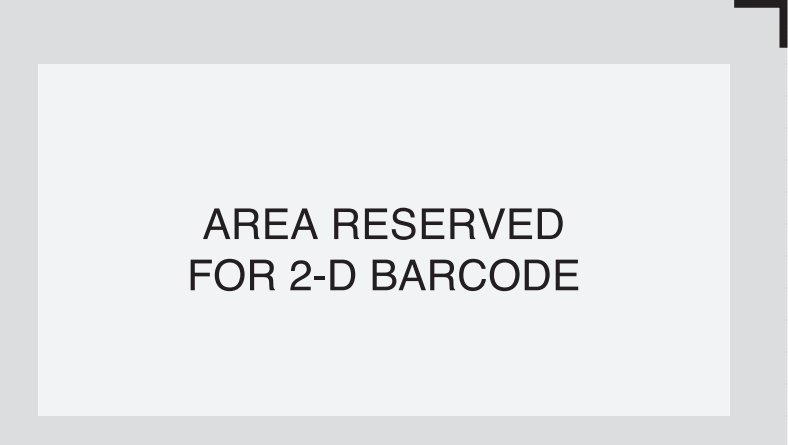
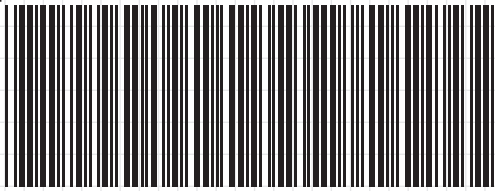
TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX SOCIALSECNO

### 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 4/15/24 and before 7/1/24	16	XXX	XXX	XXX	XXX
17.	Number of days in line 15 after 6/30/24 and before 10/1/24	17	XXX	XXX	XXX	XXX
18.	Number of days in line 15 after 9/30/24 and before 1/1/25	18	XXX	XXX	XXX	XXX
19.	Number of days in line 15 after 12/31/24 and before 4/15/25	19	XXX	XXX	XXX	XXX
20.	Underpayment in line 13 × (number of days in line 16 ÷ 365) × 9%	20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21.	Underpayment in line 13 × (number of days in line 17 ÷ 365) × 9%	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) × 8%	23	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
24.	Penalty. Add all amounts shown in lines 20 through 23.	24				XXXXXXXXXX

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Underpayment of Massachusetts Estimated Income Tax

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX SOCIALSECNO

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
2.	Annualization amount	2	4	2.4	1.5
3.	Multiply line 1 by line 2	3	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4.	Tax on amount in line 3. Multiply line 3 by .05	4	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5.	Taxable 8.5% income each period	5	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6.	Annualization amount	6	4	2.4	1.5
7.	Multiply line 5 by line 6	7	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8.	Tax on amount in line 7. Multiply line 7 by .085	8	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9.	Taxable 12% income each period	9	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10.	Annualization amount	10	4	2.4	1.5
11.	Multiply line 9 by line 10	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12.	Tax on amount in line 11. Multiply line 11 by .12	12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13.	Total taxable income each period tax. Add lines 1, 5, and 9	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14.	Total tax on income each period. Add lines 4, 8, and 12	14	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15.	4% Surtax threshold	15	XX1053750	XX1053750	XX1053750
16.	Subtract line 15 from line 13. If less than 0, enter 0	16	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
17.	Annualization amount	17	4	2.4	1.5
18.	Multiply line 16 by line 17	18	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
19.	4% Surtax on amount in line 18. Multiply line 18 by .04	19	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20.	Total tax. Add lines 14 and 19	20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21.	Total credits	21	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
22.	Total tax after credits. Subtract line 21 from line 20	22	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
23.	Applicable percentage	23	20%	40%	60%
24.	Multiply line 22 by line 23	24	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
25.	Enter the combined amounts of line 31 from all preceding periods	25	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
26.	Subtract line 25 from line 24. If less than 0, enter 0	26	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
27.	Divide line 6 of Form M-2210 by 4 and enter result in each column	27	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
28.	Enter the amount of line 30 for the preceding column	28	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
29.	Add lines 27 and 28	29	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
30.	If line 29 is more than line 26, subtract line 26 from line 29. Otherwise, enter 0	30	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
31.	Enter the smaller of line 26 or line 29 here and on Form M-2210, line 8	31	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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