



Massachusetts Department of Revenue

Form M-2210

Underpayment of Massachusetts Estimated Income Tax 2018

Enclose this form with your income tax return. Please print in ink or type.

Name(s) as shown on page 1 of return

Social Security or Federal Identification number

ZEE O'CHARA

401082010

Exceptions to the underpayment penalty

- Radio button options for exceptions to the underpayment penalty.

Part 1. Required annual payment

Table with 6 rows for required annual payment calculations, including 2018 tax, credits, balance, 80% calculation, 2017 liability, and final underpayment amount.

Part 2. Figuring your underpayment

Table for figuring underpayment with columns for installment due dates (April, June, September, January) and rows for division, taxes paid, overpayment, total, and final underpayment.

DO NOT FILE CHANGE 2018 AS OF



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Part 3. Figuring your underpayment penalty

13	Enter the date you paid the amount in line 12 or the 15th day of the fourth month after the close of the taxable year, whichever is earlier	13	04152019	04152019	04152019	04152019
14	Number of days from the due date of installment to the date shown in line 13.	14	362	304	210	90
15	Number of days in line 14 after 4/18/18 and before 7/1/18.	15	74	16		
16	Number of days in line 14 after 6/30/18 and before 10/1/18.	16	93	93	14	
17	Number of days in line 14 after 9/30/18 and before 1/1/19.	17	93	93	93	14
18	Number of days in line 14 after 12/31/18 and before 4/15/19.	18	105	105	105	90
19	Underpayment in line 12 x (number of days in line 15 ÷ 365) x 6%.	19	17	4		
20	Underpayment in line 12 x (number of days in line 16 ÷ 365) x 6%.	20	21	21	3	
21	Underpayment in line 12 x (number of days in line 17 ÷ 365) x 6%.	21	21	21	21	3
22	Underpayment in line 12 x (number of days in line 18 ÷ 365) x *	22	24	24	24	20
23	Penalty. Add all amounts shown in lines 19 through 22. Enter this amount on Form 1, line 50; Form 1-NR/PY, line 54; or Form 3M, line 19a.	23				224

*Rate to be determined.

DO NOT FILE.
SUBJECT TO CHANGE
AS OF OCTOBER 16, 2018



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LEE O'CHARA

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Part 4. Annualized income installment method

	Jan. 1–March 31	Jan. 1–May 31	Jan. 1–August 31	Jan. 1–December 31
1 Taxable 5.1% income each period (including long-term capital gain income taxed at 5.1%)... 1	147059	147059	147059	147059
2 Annualization amount 2	4	2.4	1.5	1
3 Multiply line 1 by line 2. 3	588236	352942	220589	147059
4 Tax on amount in line 3. Multiply line 3 by .051 . 4	30000	18000	11250	7500
5 Taxable 12% income each period 5				
6 Annualization amount 6	4	2.4	1.5	1
7 Multiply line 5 by line 6. 7				
8 Tax on amount in line 7. Multiply line 7 by .12 . 8				
9 Total tax. Add lines 4 and 8 9	30000	18000	11250	7500
10 Total credits 10				
11 Total tax after credits. Subtract line 10 from line 9 11	30000	18000	11250	7500
12 Applicable percentage 12	20%	40%	60%	80%
13 Multiply line 11 by line 12. 13	6000	7200	6750	6000
14 Enter the combined amounts of line 20 from all preceding periods. 14		1500	3000	4500
15 Subtract line 14 from line 13. If less than "0" enter "0" 15	6000	5700	3750	1500
16 Divide line 6 of Form M-2210 by 4 and enter result in each column 16	1500	1500	1500	1500
17 Enter the amount from line 19 of this worksheet for the preceding column. 17				
18 Add lines 16 and 17. 18	1500	1500	1500	1500
19 If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0" 19				
20 Enter the smaller of line 15 or line 18 here and on Form M-2210, line 7 20	1500	1500	1500	1500