



2019 Form M-2220

XXXXXXXXXXXXXX

Underpayment of Massachusetts Estimated Tax
by Corporations

AREA RESERVED
FOR 2-D BARCODE

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Figuring your underpayment

1.	Enter 2019 tax	1	XXXXXXXXXX				
2.	Enter 90% of line 1	2	XXXXXXXXXX				
3.	Enter 90% of 2019 tax using 2018 income apportionment percentage	3	XXXXXXXXXX				
4.	Enter 2018 tax	4	XXXXXXXXXX				
5.	Enter line 2, 3 or 4, whichever is smallest	5	XXXXXXXXXX				
6.	Enter in col's. a through d (respectively) the installment dates of the 15th day of the 3rd, 6th, 9th and 12th months of your taxable year	6	MMDDYYYY	MMDDYYYY	MMDDYYYY	MMDDYYYY	
7.	Enter in col. a line 5 × 40% Enter in col. b line 5 × 25% Enter in col. c line 5 × 25% Enter in col. d line 5 × 10% Check if you are a new corporation <input checked="" type="checkbox"/>	7	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
8.	Amount paid or credited for each period	8	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
9.	Overpayment of previous installment	9		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
10.	Total. Add lines 8 and 9	10	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
11.	Overpayment. Subtract line 7 from line 10	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
12.	Underpayment. Subtract line 10 from line 7 Enter the installment dates used in line 6	12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
13.	Amount of underpayment (from line 12)	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
14.	Enter the date of payment or the 15th day of the third month after the close of the taxable year, whichever is earlier	14	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
15.	Number of days from due date of installment to the date show in line 14	15	XXX	XXX	XXX	XXX	
16.	Number of days in line 15 after 3/15/19 and before 4/1/19	16	XXX	XXX	XXX	XXX	
17.	Number of days in line 15 after 3/31/19 and before 7/1/19	17	XXX	XXX	XXX	XXX	

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