

**2019 Form M-2210F**

XXXXXXXXXXXXXX

Underpayment of Massachusetts Estimated  
Income Tax for Fiduciaries

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

- X You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2020.
- X You were a resident of Massachusetts for 12 months and not liable for taxes during 2018.
- X Your estimated payments and withholding equal or exceed your 2018 tax (where taxable year was 12 months and a return was filed)..

**Part 1. Required annual payment**

1. 2019 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 2018 tax liability after credits	5	XXXXXXXXXX
6. Enter the smaller of line 4 or line 5	6	XXXXXXXXXX

**Part 2. Figuring your underpayment**

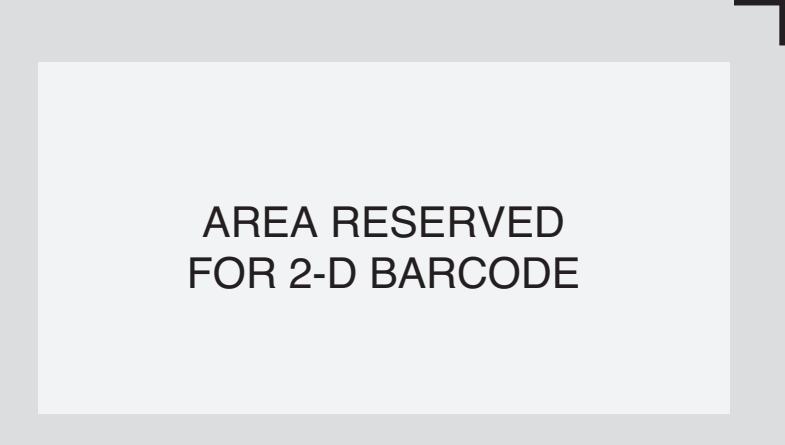
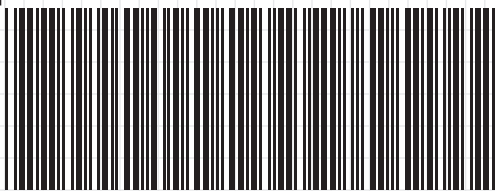
		Installment due dates			
		a.	b.	c.	d.
		MMDDYYYY	MMDDYYYY	MMDDYYYY	MMDDYYYY
7. Enter in col's. a through d (respectively) the installment dates of the 15th day of the 4th, 6th and 9th months of the taxable year and the 1st month of the succeeding taxable year	7	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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	XXXXXXXXXX
11. Total	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12. Overpayment	12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13. Underpayment	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

04  
05  
06  
07  
08  
09  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63

04  
05  
06  
07  
08  
09  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63



**2019 Form M-2210F, pg. 2**

XXXXXXXXXXXXXX

Underpayment of Massachusetts Estimated  
Income Tax for Fiduciaries

AREA RESERVED  
FOR 2-D BARCODE

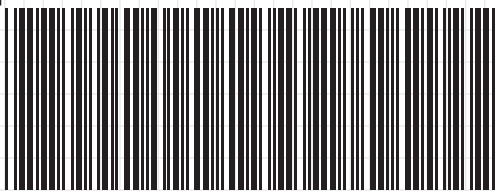
TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

**Part 3. 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 4/15/19 and before 7/1/19	16	XXX	XXX	XXX	XXX
17.	Number of days in line 15 after 6/30/19 and before 10/1/19	17	XXX	XXX	XXX	XXX
18.	Number of days in line 15 after 9/30/19 and before 1/1/20	18	XXX	XXX	XXX	XXX
19.	Number of days in line 15 after 12/31/19 and before 4/15/20	19	XXX	XXX	XXX	XXX
20.	Underpayment in line 13 × (number of days in line 16 ÷ 365) × 7%	20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21.	Underpayment in line 13 × (number of days in line 17 ÷ 365) × 6%	21	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
22.	Underpayment in line 13 × (number of days in line 18 ÷ 365) × 6%	22	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
23.	Underpayment in line 13 × (number of days in line 19 ÷ 365) × rate to be determined	23	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
24.	Penalty. Add all amounts shown in lines 20 through 23. Enter this amount on Form 2, line 60	24				XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX



AREA RESERVED FOR 2-D BARCODE

2019 Form M-2210F, pg. 3

XXXXXXXXXXXXXX

Underpayment of Massachusetts Estimated Income Tax for Fiduciaries

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Part 4. 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 5.05% income each period (including long-term capital gain income taxed at 5.05%)	1	XXXXXXX	XXXXXXX	XXXXXXX
2.	Annualization amount	2	4	2.4	1.5
3.	Multiply line 1 by line 2	3	XXXXXXX	XXXXXXX	XXXXXXX
4.	Tax on amount in line 3. Multiply line 3 by .0505	4	XXXXXXX	XXXXXXX	XXXXXXX
5.	Taxable 12% income each period	5	XXXXXXX	XXXXXXX	XXXXXXX
6.	Annualization amount	6	4	2.4	1.5
7.	Multiply line 5 by line 6	7	XXXXXXX	XXXXXXX	XXXXXXX
8.	Tax on amount in line 7. Multiply line 7 by .12	8	XXXXXXX	XXXXXXX	XXXXXXX
9.	Total tax. Add lines 4 and 8	9	XXXXXXX	XXXXXXX	XXXXXXX
10.	Total credits	10	XXXXXXX	XXXXXXX	XXXXXXX
11.	Total tax after credits	11	XXXXXXX	XXXXXXX	XXXXXXX
12.	Applicable percentage	12	20%	40%	60%
13.	Multiply line 11 by line 12	13	XXXXXXX	XXXXXXX	XXXXXXX
14.	Enter the combined amounts of line 20 from all preceding periods	14	XXXXXXX	XXXXXXX	XXXXXXX
15.	Subtract line 14 from line 13. Not less than "0"	15	XXXXXXX	XXXXXXX	XXXXXXX
16.	Divide line 6 of Form M-2210F by 4 and enter result in each column	16	XXXXXXX	XXXXXXX	XXXXXXX
17.	Enter the amount from line 19 of this worksheet for the preceding column	17	XXXXXXX	XXXXXXX	XXXXXXX
18.	Add lines 16 and 17	18	XXXXXXX	XXXXXXX	XXXXXXX
19.	If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0"	19	XXXXXXX	XXXXXXX	XXXXXXX
20.	Enter the smaller of line 15 or line 18 here and on Form M-2210F, line 8	20	XXXXXXX	XXXXXXX	XXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX