06	07 08 0	09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 3	32 33 34 35 36 37 38 39 4	0 41 42 43 44	1 45 46 47 48 49 50	51 52 53 54 5	5 56 57 58 59 6	0 61 62 63 64 65 66 67 68 69 7	0 71 72 73 74 75 76 77 78 79
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4		nderpayment of Massachusetts Estimated					0 0/		
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9	I A	AXPAYERNAMEXXXXXXXXXXXXXXXXX	<b>、</b> 、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、		IXX SOC	TALS	=CNU		
)	V								
1	X	You are a qualified farmer or fisherman filing and You were a resident of Massachusetts for 12 mon				iviarch 1, 2	2023		
2	X	You were a resident of Massachusetts for 12 mon Your estimated payments and withholding equal of				ear was 10	) months or	nd a return was filed)	
1		Tour commanded payments and withholding equal o	n enceeu your 202	. 1 ian (WI	ore taxable ye	Jai Was 12	. monute di	a a return was med).	
F	art	t 1. Figuring your underpay	vment						
6	1.	2022 tax						1	XXXXXXXXX
7	2.	Total credits						2	XXXXXXXXX
3	3.	Balance						3	XXXXXXXXX
9	4.	Enter 80% of line 3 or 66.667% of line 3 if you are	e a qualified farme	r or fisher	man			4	XXXXXXXXX
)	5.	Enter 2021 tax liability after credits						5	
-	6.	Enter the smaller of line 4 or line 5					<u></u>	6	XXXXXXXXXX
2	7.	3 ( 1 1 1 1 ) /			145.0000			nt due dates –	
3		of the 15th day of the 4th, 6th and 9th months of t		a. Ap	oril 15, 2022		e 15, 2022 OYYYY	c. Sept. 15, 2022 MMDDYYYY	d. Jan. 15, 2023 MMDDYYYY
4	8.	year and the 1st month of the succeeding taxable Divide the amount in line 6 by the number of insta	-	INIME			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
5	0.	for the year. Enter the result in the appropriate col		хххх	XXXXX	XXXX)	xxxxx	XXXXXXXXX	XXXXXXXXX
7	9.	Estimated taxes paid and taxes withheld for each		XXXX	XXXXX	XXXX	XXXXX	XXXXXXXXX	XXXXXXXXX
8	10.	Overpayment of previous installments	10			XXXX)	<b>XXXX</b>	XXXXXXXXX	XXXXXXXXX
9	11.	Total	11	XXXX	XXXXX	XXXX)	<b>XXXXX</b>	XXXXXXXXX	XXXXXXXXX
0	12.	Overpayment	12	XXXX	XXXXX	XXXX)	<b>XXXX</b>	XXXXXXXXXX	XXXXXXXXX
1		Underpayment	13	XXXX	XXXXX	XXXX	<b>XXXX</b>	XXXXXXXXX	XXXXXXXXXX
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06	6 07 08 0	9 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 3	7 38 39	40 41 42 43 44 45 46 47 48 49 5	60 51 52 53 54 55 56 57 58 59 6	60 61 62 63 64 65 66 67 68 69 7	70 71 72 73 74 75 76 77 78 79 8
1							
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	20	)22 M-2210 pg. 2			AREA RES		
	X	022 M-2210 pg. 2		F	or 2-d B/	ARCODE	
1	Un	derpayment of Massachusetts Estimated					
5	Inc	ome Tax					
-							
3	т/	XPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX				
) 	17						
	Part	2. Figuring your underpaymen	t po	enalty			
2		Enter the date you paid the amount in line 13 or the 15th		y			
		day of the 4th month after the close of the taxable year,					
		whichever is earlier	14	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	15.	Number of days from the due date of installment to the					
;		date shown in line 14	15	XXX	XXX	XXX	XXX
		Number of days in line 15 after 4/15/22 and before 7/1/22	16	XXX	XXX	XXX	XXX
	17.	Number of days in line 15 after 6/30/22 and before 10/1/22	17	XXX XXX	XXX XXX	XXX XXX	
	18.	Number of days in line 15 after 9/30/22 and before 1/1/23	18 19	XXX	XXX	XXX	XXX
	19. 20.	Number of days in line 15 after 12/31/22 and before 4/15/23 Underpayment in line 13 $\times$ (number of days in line 16 $\div$	19				
	20.	365) × 4%	20	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX
	21.	Underpayment in line $13 \times$ (number of days in line $17 \div$	_		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		365) × 5%	21	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	22.	Underpayment in line 13 × (number of days in line 18 ÷					
;		365) × 7%	22	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	23.	Underpayment in line $13 \times$ (number of days in line $19 \div$		VVVVVVVVV	VVVVVVVVV	VVVVVVVVV	VVVVVVVVV
		365) × rate to be determined %	23		XXXXXXXXXX		XXXXXXXXXX
-	24.	Penalty. Add all amounts shown in lines 20 through 23.				24	~~~~~
		•	(	YYYYY	(XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	
		^^^^^	١٨٨	~~~~			

AREA RESERVED FOR 2-D BARCODE 2022 M-2210 pg. 3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	6 77 78 79
Annualization arount in line 3. Multiply line 3 by .05 4. Annualization arount in line 3. Multiply line 1 by .12 5. Tax on anount in line 3. Multiply line 1 by .12 5. Tax on anount in line 3. Multiply line 1 by .12 5. Annualization arount in line 3. Multiply line 1 by .12 5. Tax on anount in line 3. Multiply line 1 by .12 5. Annualization arount in line 3. Multiply line 1 by .12 5. Annualization arount in line 3. Multiply line 1 by .12 6. Annualization arount in line 3. Multiply line 1 by .12 6. Annualization arount in line 3. Multiply line 1 by .12 7. Tax on anount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 1 by .12 8. Annualization arount in line 3. Multiply line 3 by .05 4. Annualization arount in line 3. Multiply line 3 by .05 4. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount in line 3. Multiply line 7 by .12 8. Annualization arount arount in line 3. Multiply line 7 by .12 8. Annualization arount arount arount arount arount arount aroun	
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AREA RESERVED FOR 2-D BARCODE	
2022 M-2210 pg. 3     MARA RESERVED     FOR 2-D BARCODE     F	
FOR 2-D BARCODE     FOR 2-D BARCODE     FOR 2-D BARCODE     TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Underpayment of Massachusetts Estimated Income Tax  TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Income Tax         TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
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<ul> <li>TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</li></ul>	
g       TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Part 3. Annualized income installment method 1. Taxable 5.0% income each period (including long-term 1. Taxable 5.0% income each period (including long-term 1. Taxable 1.0% income each period (including long-term 2. Annualization amount 3. Multiply line 1 by line 2 3. Multiply line 1 by line 2 4. Tax on amount in line 3. Multiply line 3 by .05 4. Tax on amount in line 3. Multiply line 3 by .05 4. Tax on amount in line 3. Multiply line 3 by .05 4. Tax on amount in line 3. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 8. Tax on amount in line 7. Multiply line 7 by .12 9. Total tax. Add lines 4 and 8 9 9 10. Total credits 11. Total tax after credits 12. Zo0% 40% 60% 13. Multiply line 11 by line 12 13. XXXXXXXX 14. Enter the combined amounts of line 20 from all preceding periods 14. Enter the combined amounts of line 20 from all preceding column 17. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Part 3. Annualized income installment method       -Installment due dates -         2       1. Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)       1       Jan. 1-March 31       Jan. 1-Mary 31       Jan. 1-August 31       Jan. 1-Decemportal gain income taxed at 5.0%)         2       Annualization amount       2       4       2.4       1.5         3       Multiply line 1 by line 2       3       XXXXXXX       XXXXXXXX       XXXXXXXX       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
1.       Taxable 5.0% income each period (including long-term capital gain income taxed at 5.0%)       1       Jan. 1-March 31       Jan. 1-Mary 31       Jan. 1-August 31       Jan. 1-Ducy 31         2.       Annualization amount       2       4       2.4       1.5         3.       Multiply line 1 by line 2       3       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
a       capital gain income taxed at 5.0%)       1       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
4       2       4       2.4       1.5         3       Multiply line 1 by line 2       3       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ec. 31
2. Annualization amount       2       4       2.4       1.5         3. Multiply line 1 by line 2       3       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
<ul> <li>4. Tax on amount in line 3. Multiply line 3 by .05</li> <li>4. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</li></ul>	1
<ul> <li>4. Tax on amount in line 3. Multiply line 3 by .05</li> <li>4. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</li></ul>	(XXX)
5. Taxable 12% income each period       5       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
6       Annualization amount       6       4       2.4       1.5         7.       Multiply line 5 by line 6       7       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
7.       Multiply line 5 by line 6       7       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1
8. Tax on amount in line 7. Multiply line 7 by 12       8       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
9. Total tax. Add lines 4 and 8       9       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
10. Total credits       10       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
11. Total tax after credits       11       XXXXXXXX       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
12. Applicable percentage       12       20%       40%       60%         13. Multiply line 11 by line 12       13       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX
13. Multiply line 11 by line 12       13       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	80%
14. Enter the combined amounts of line 20 from all preceding periods       14       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
<ul> <li>15. Subtract line 14 from line 13. Not less than "0"</li> <li>15 XXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX</li></ul>	XXX
<ul> <li>16. Divide line 6 of Form M-2210 by 4 and enter result in each column</li> <li>16 XXXXXXXX XXXXXXX XXXXXXXXXXXXXXXXXXX</li></ul>	(XXX
column       16       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
<ul> <li>17. Enter the amount from line 19 of this worksheet for the preceding column</li> <li>17 XXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX</li></ul>	(ΧΧΧ
18. Add lines 16 and 17       18       XXXXXXXX XXXXXXX XXXXXXX XXXXXXXX XXXXXX	XXX
19. If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0"       19       XXXXXXXX XXXXXX XXXXXX XXXXXX XXXXXX XXXX	XXX
Otherwise enter "0"     19     XXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	<u></u>
20. Enter the smaller of line 15 or line 18 here and on Form M-2210, line 8 20 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXX
M-2210, line 8 20 XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXX	<u></u>
	(XXX
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