



2023 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, 2024
- X You were a resident of Massachusetts for 12 months and not liable for taxes during 2022.
- X Your estimated payments and withholding equal or exceed your 2022 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

| | | | |
|----|---|---|------------|
| 1. | 2023 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 2022 tax liability after credits | 5 | XXXXXXXXXX |
| 6. | Enter the smaller of line 4 or line 5 | 6 | XXXXXXXXXX |

– Installment due dates –

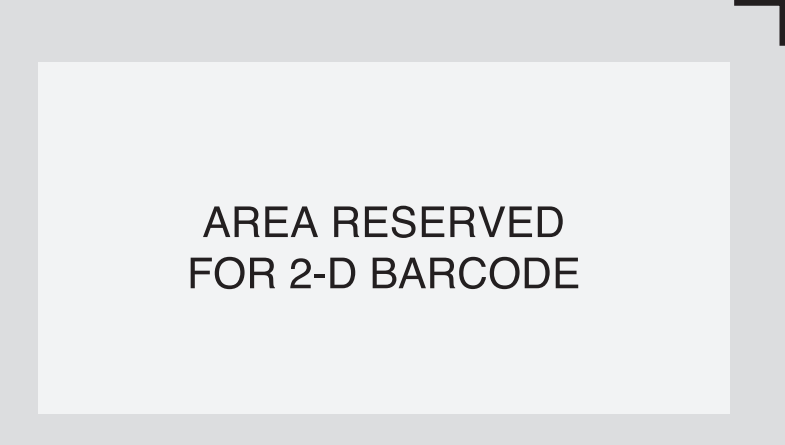
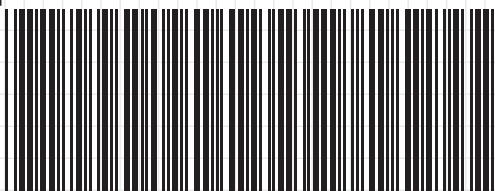
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|-----|--|----|-------------------|------------------|-------------------|------------------|
| 7. | Installment due dates. | | a. April 15, 2023 | b. June 15, 2023 | c. Sept. 15, 2023 | d. Jan. 15, 2024 |
| | Fiscal year filers, see instructions | 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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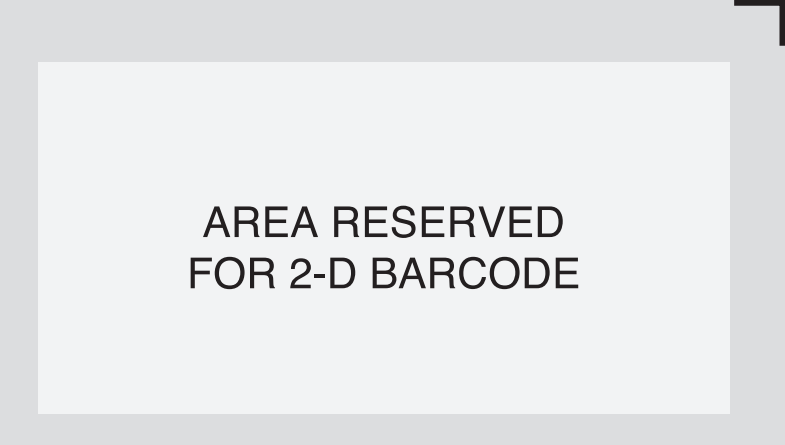
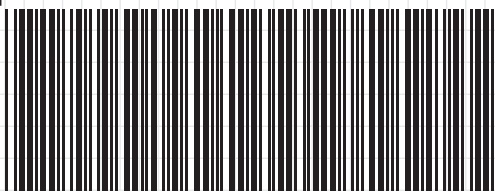
TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX SOCIALSECNO

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

AREA RESERVED FOR 2-D BARCODE

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 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 |
| 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 |
| 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 |
| 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 tax. Add lines 4, 8, and 12 | 13 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 14. | Total credits | 14 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 15. | Total tax after credits | 15 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 16. | Applicable percentage | 16 | | 20% | 40% |
| 17. | Multiply line 15 by line 16 | 17 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 18. | Enter the combined amounts of line 24 from all preceding periods | 18 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 19. | Subtract line 18 from line 17. Not less than "0" | 19 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 20. | Divide line 6 of Form M-2210 by 4 and enter result in each column | 20 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 21. | Enter the amount from line 23 of this worksheet for the preceding column | 21 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 22. | Add lines 20 and 21 | 22 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 23. | If line 22 is more than line 19, subtract line 19 from line 22. Otherwise enter "0" | 23 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| 24. | Enter the smaller of line 19 or line 22 here and on Form M-2210, line 8 | 24 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |

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