AREA RESERVED
FOR 2-D BARCODE

2024 Form M-2210F

XXXXXXXXXXXXX

Underpayment of Massachusetts Estimated Income Tax for Fiduciaries

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

X You are a qualified farmer or fisherman filing and paying your full amount due on or before March 1, 2025.

X You were a resident of Massachusetts for 12 months and not liable for taxes during 2023.

X Your estimated payments and withholding equal or exceed your 2023 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

1.	2024 tax				1	XXXXXXXXX
2.	Total credits				2	XXXXXXXXX
3.	Balance				3	XXXXXXXXX
4.	Enter 80% of line 3 or 66.667% of line 3 if you are a qualified farmer or fisherman				4	XXXXXXXXX
5.	Enter 2023 tax liability after credits				5	XXXXXXXXX
6.	Enter the smaller of line 4 or line 5				6	XXXXXXXXX
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	**Installment due dates** a. MMDDYYYY	b. MMDDYYYY	c. MMDDYYYY	d. 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	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
9.	Estimated taxes paid and taxes withheld for each installment	9	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
10.	Overpayment of previous installments	10		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
11.	Total	11	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
12.	Overpayment	12	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
13.	Underpayment	13	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX

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XXXXXXXXXXXXX

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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**	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
16.	Number of days in line 15 after 4/15/24 and before 7/1/24	**16**	XXX	XXX	XXX	XXX
17.	Number of days in line 15 after 6/30/24 and before 10/1/24	**17**	XXX	XXX	XXX	XXX
18.	Number of days in line 15 after 9/30/24 and before 1/1/25	**18**	XXX	XXX	XXX	XXX
19.	Number of days in line 15 after 12/31/24 and before 4/15/25	**19**	XXX	XXX	XXX	XXX
20.	Underpayment in line 13 × (number of days in line 16 ÷ 365) × 9%	**20**	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
21.	Underpayment in line 13 × (number of days in line 17 ÷ 365) × 9%	**21**	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
22.	Underpayment in line 13 × (number of days in line 18 ÷ 365) × 9%	**22**	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
23.	Underpayment in line 13 × (number of days in line 19 ÷ 365) × 8%	**23**	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
24.	Penalty. Add all amounts shown in lines 20 through 23. Enter this amount on Form 2, line 61	**24**				XXXXXXXXX

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Underpayment of Massachusetts Estimated Income Tax for Fiduciaries

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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	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2.	Annualization amount	2	4	2.4	1.5	1
3.	Multiply line 1 by line 2	3	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4.	Tax on amount in line 3. Multiply line 3 by .05	4	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5.	Taxable 8.5% income each period	5	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
6.	Annualization amount	6	4	2.4	1.5	1
7.	Multiply line 5 by line 6	7	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
8.	Tax on amount in line 7. Multiply line 7 by .085	8	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
9.	Taxable 12% income each period	9	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
10.	Annualization amount	10	4	2.4	1.5	1
11.	Multiply line 9 by line 10	11	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
12.	Tax on amount in line 11. Multiply line 11 by .12	12	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
13.	Total taxable income each period tax. Add lines 1, 5, and 9	13	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
14.	Total tax on income each period. Add lines 4, 8, and 12	14	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
15.	4% Surtax threshold	15	XX1053750	XX1053750	XX1053750	XX1053750
16.	Subtract line 15 from line 13. If less than 0, enter 0	16	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
17.	Annualization amount	17	4	2.4	1.5	1
18.	Multiply line 16 by line 17	18	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
19.	4% Surtax on amount in line 18. Multiply line 18 by .04	19	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
20.	Total tax. Add lines 14 and 19	20	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
21.	Total credits	21	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
22.	Total tax after credits. Subtract line 21 from line 20	22	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
23.	Applicable percentage	23	20%	40%	60%	80%
24.	Multiply line 22 by line 23	24	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
25.	Enter the combined amounts of line 31 from all preceding periods		25	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
26.	Subtract line 25 from line 24. If less than 0, enter 0	26	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
27.	Divide line 6 of Form M-2210F by 4 and enter result in each column	27	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
28.	Enter the amount of line 30 for the preceding column		28	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
29.	Add lines 27 and 28	29	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
30.	If line 29 is more than line 26, subtract line 26 from line 29. Otherwise, enter 0	30	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
31.	Enter the smaller of line 26 or line 29 here and on Form M-2210F, line 8	31	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX

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