2022 Form M-2210F
XXXXXXXXXXXX

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, 2023.

X   You were a resident of Massachusetts for 12 months and not liable for taxes during 2021.

X   Your estimated payments and withholding equal or exceed your 2021 tax (where taxable year was 12 months and a return was filed).

Part 1. Figuring your underpayment

1. 2022 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 2021 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.	**b.**	**c.**	**d.**
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**	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

XXXXXXXXXXXXXXXXXXXXXXXXX   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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Underpayment of Massachusetts Estimated
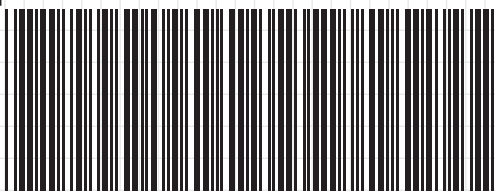Income Tax for Fiduciaries

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FOR 2-D BARCODE

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

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**	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
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 4/15/22 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
18.	Number of days in line 15 after 9/30/22 and before 1/1/23	**18**	XXX	XXX	XXX	XXX
19.	Number of days in line 15 after 12/31/22 and before 4/15/23	**19**	XXX	XXX	XXX	XXX
20.	Underpayment in line 13 × (number of days in line 16 ÷ 365) × 4%	**20**	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
21.	Underpayment in line 13 × (number of days in line 17 ÷ 365) × 5%	**21**	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
22.	Underpayment in line 13 × (number of days in line 18 ÷ 365) × 7%	**22**	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
23.	Underpayment in line 13 × (number of days in line 19 ÷ 365) × Rate to be determined	**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**				XXXXXXXX

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Underpayment of Massachusetts Estimated
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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 12% 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 .12	8	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
9.	Total tax. Add lines 4 and 8	9	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
10.	Total credits	10	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
11.	Total tax after credits	11	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
12.	Applicable percentage	12	20%	40%	60%	80%
13.	Multiply line 11 by line 12	13	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
14.	Enter the combined amounts of line 20 from all preceding periods	14		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
15.	Subtract line 14 from line 13. Not less than "0"	15	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
16.	Divide line 6 of Form M-2210F by 4 and enter result in each column	16	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
17.	Enter the amount from line 19 of this worksheet for the preceding column	17		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
18.	Add lines 16 and 17	18	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
19.	If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0"	19	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
20.	Enter the smaller of line 15 or line 18 here and on Form M-2210F, line 8	20	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX

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