



2018 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, 2019.
- X You were a resident of Massachusetts for 12 months and not liable for taxes during 2017.
- X Your estimated payments and withholding equal or exceed your 2017 tax (where taxable year was 12 months and a return was filed)..

Part 1. Required annual payment

1. 2018 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 2017 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.
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
11. Total	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12. Overpayment	12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13. Underpayment	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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 4/15/18 and before 7/1/18	16	XXX	XXX	XXX	XXX
17. Number of days in line 15 after 6/30/18 and before 10/1/18	17	XXX	XXX	XXX	XXX
18. Number of days in line 15 after 9/30/18 and before 1/1/19	18	XXX	XXX	XXX	XXX

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