**2017 Form M-2210F**

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Underpayment of Massachusetts Estimated
Income Tax for FiduciariesAREA RESERVED
FOR 2-D BARCODE

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

Part 1. Required annual payment

1. 2017 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 2016 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

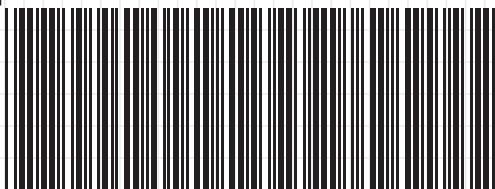
		a.	b.	c.	d.
7. Enter in col's. a through d (respectively) the installment dates of the 15th day of the 4th, 6th and 9th months of the taxable year and the 1st month of the succeeding taxable year	7	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8. Divide the amount in line 6 by the number of installments 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 4/15/17 and before 7/1/17	16	XXX	XXX	XXX	XXX
17. Number of days in line 15 after 6/30/17 and before 10/1/17	17	XXX	XXX	XXX	XXX
18. Number of days in line 15 after 9/30/17 and before 1/1/18	18	XXX	XXX	XXX	XXX
19. Number of days in line 15 after 12/31/17 and before 4/15/18	19	XXX	XXX	XXX	XXX
20. Underpayment in line 13 × (number of days in line 16 ÷ 365) × 5%	20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21. Underpayment in line 13 × (number of days in line 17 ÷ 365) × 5%	21	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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AREA RESERVED
FOR 2-D BARCODE

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Underpayment of Massachusetts Estimated
Income Tax for Fiduciaries

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

22.	Underpayment in line 13 $\times$ (number of days in line 18 $\div$ 365) $\times$ 5%	22	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
23.	Underpayment in line 13 $\times$ (number of days in line 19 $\div$ 365) $\times$ 5%	23	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
24.	Penalty. Add all amounts shown in lines 20 through 23. Enter this amount on Form 2, line 58	24				XXXXXXXXXX

Part 4. 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 5.1% income each period (including long-term capital gain income taxed at 5.1%)	1	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2.	Annualization amount	2	4	2.4	1.5
3.	Multiply line 1 by line 2	3	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4.	Tax on amount in line 3. Multiply line 3 by .051	4	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5.	Taxable 12% income each period	5	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6.	Annualization amount	6	4	2.4	1.5
7.	Multiply line 5 by line 6	7	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8.	Tax on amount in line 7. Multiply line 7 by .12	8	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9.	Total tax. Add lines 4 and 8	9	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10.	Total credits	10	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
11.	Total tax after credits	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12.	Applicable percentage	12	20%	40%	60%
13.	Multiply line 11 by line 12	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14.	Enter the combined amounts of line 20 from all preceding periods	14	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15.	Subtract line 14 from line 13. Not less than "0"	15	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
16.	Divide line 6 of Form M-2210F by 4 and enter result in each column	16	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
17.	Enter the amount from line 19 of this worksheet for the preceding column	17	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
18.	Add lines 16 and 17	18	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
19.	If line 18 is more than line 15, subtract line 15 from line 18. Otherwise enter "0"	19	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
20.	Enter the smaller of line 15 or line 18 here and on Form M-2210F, line 8	20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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