

AREA RESERVED
FOR 2-D BARCODE

2017 Form M-2220

XXXXXXXXXXXXXX

Underpayment of Massachusetts Estimated Tax
by Corporations

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX IDNUMBERXXX

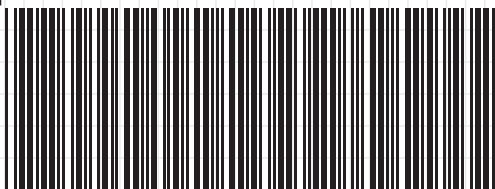
Type of return filed (fill in one only): ☒ 355 ☒ 355U ☒ 355S ☒ Other

Figuring your underpayment

1. Enter 2017 tax	1	XXXXXXXXXX				
2. Enter 90% of line 1	2	XXXXXXXXXX				
3. Enter 90% of 2017 tax using 2016 income apportionment percentage	3	XXXXXXXXXX				
4. Enter 2016 tax	4	XXXXXXXXXX				
5. Enter line 2, 3 or 4, whichever is smallest	5	XXXXXXXXXX				
6. Enter in col's. a through d (respectively) the installment dates of the 15th day of the 3rd, 6th, 9th and 12th months of your taxable year	6	a. XXXXXXXX	b. XXXXXXXX	c. XXXXXXXX	d. XXXXXXXX	
7. Enter in col. a line 5 \times 40% Enter in col. b line 5 \times 25% Enter in col. c line 5 \times 25% Enter in col. d line 5 \times 10% Check if you are a new corporation <input checked="" type="checkbox"/>	7	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
8. Amount paid or credited for each period	8	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
9. Overpayment of previous installment	9		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
10. Total. Add lines 8 and 9	10	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
11. Overpayment. Subtract line 7 from line 10	11	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
12. Underpayment. Subtract line 10 from line 7 Enter the installment dates used in line 6	12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
13. Amount of underpayment (from line 12)	13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
14. Enter the date of payment or the 15th day of the third month after the close of the taxable year, whichever is earlier	14	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
15. Number of days from due date of installment to the date show in line 14	15	XXX	XXX	XXX	XXX	
16. Number of days in line 15 after 3/15/17 and before 4/1/17	16	XXX	XXX	XXX	XXX	
17. Number of days in line 15 after 3/31/17 and before 7/1/17	17	XXX	XXX	XXX	XXX	

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2017 Form M-2220, pg. 2

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Figuring your underpayment penalty

Enter same installment dates used in line 6 ▶

18. Number of days in line 15 after 6/30/17 and before 10/1/17 18
19. Number of days in line 15 after 9/30/17 and before 1/1/18 19
20. Number of days in line 15 after 12/31/17 and before 4/1/18 20
21. Number of days in line 15 after 3/31/18 and before 7/1/18 21
22. Number of days in line 15 after 6/30/18 and before 10/1/18 22
23. Number of days in line 15 after 9/30/18 and before 1/1/19 23
24. Number of days in line 15 after 12/31/18 and before 2/16/19 24
25. Underpayment in line 13 × (number of days in line 16 ÷ 365) × 5% 25
26. Underpayment in line 13 × (number of days in line 17 ÷ 365) × 5% 26
27. Underpayment in line 13 × (number of days in line 18 ÷ 365) × 5% 27
28. Underpayment in line 13 × (number of days in line 19 ÷ 365) × 5% 28
29. Underpayment in line 13 × (number of days in line 20 ÷ 365) × 5% 29
30. Underpayment in line 13 × (number of days in line 21 ÷ 365) × rate to be determined 30
31. Underpayment in line 13 × (number of days in line 22 ÷ 365) × rate to be determined 31
32. Underpayment in line 13 × (number of days in line 23 ÷ 365) × rate to be determined 32
33. Underpayment in line 13 × (number of days in line 24 ÷ 365) × rate to be determined 33
34. Add lines 25 through 33 34
35. Total of amounts shown in line 34 ▶ 35

a.	b.	c.	d.
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXX	XXX	XXX	XXX
XXX	XXX	XXX	XXX
XXX	XXX	XXX	XXX
XXX	XXX	XXX	XXX
XXX	XXX	XXX	XXX
XXX	XXX	XXX	XXX
XXX	XXX	XXX	XXX
XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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