



## Massachusetts Department of Revenue

## Schedule FCI-I

## Foreign Corporation Income of U.S. Shareholder

(Note: Schedule FCI-I is for non-corporate taxpayers only)

2019

For calendar year 2019 or taxable year beginning

2019 and ending

The U.S. shareholder must provide copies of U.S. Forms 965, 5471, 8992 and 8993 (as filed, with all schedules and supporting statements) with this schedule.

All non-corporate taxpayers must complete Part A and Part B below. Eligible non-corporate taxpayers must complete Part C in order to pay net Massachusetts tax liability attributable to IRC § 965 in installment payments. See instructions.

Name of U.S. shareholder

Taxpayer Identification number

Number of foreign corporations for which U.S. shareholder is reporting income

Fill in if U.S. shareholder elected under IRC § 965(h) to pay § 965 net tax liability in eight installments

☐

Fill in if U.S. shareholder elected under IRC § 965(i) to defer payment of § 965 net tax liability with respect to an S corporation

☐**Part A. IRC § 965 Deferred Foreign Income.** See instructions**IRC § 965 inclusions and Massachusetts deduction**

- |   |  |   |                      |
|---|--|---|----------------------|
| 1 | U.S. Shareholder's 2019 IRC § 965(a) inclusion amounts (from 2019 U.S. Form 965, Part I, line 3). . . . .  | 1 | <input type="text"/> |
| 2 | U.S. Shareholder's 2018 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 3). . . . .  | 2 | <input type="text"/> |
| 3 | U.S. Shareholder's 2017 IRC § 965(a) inclusion amounts (from 2018 U.S. Form 965, Part I, line 6). . . . .  | 3 | <input type="text"/> |
| 4 | IRC § 965(i) Add-back Adjustment. Add-back the amount of any reduction to taxpayer's IRC § 965(a) inclusion amounts resulting from IRC § 965(i) elections <b>Note:</b> Do not include any amounts included in lines 1 through 3 above. . . . . | 4 | <input type="text"/> |
| 5 | Taxpayer's total Massachusetts IRC § 965 inclusion amount. Add lines 1 through 4. . . . .  | 5 | <input type="text"/> |
| 6 | Massachusetts IRC § 965 inclusion deduction. Multiply line 5 by .60. . . . .   | 6 | <input type="text"/> |
| 7 | Subtract line 6 from line 5 and enter amount on taxpayer's Massachusetts income tax return on Schedule B. . . . .  | 7 | <input type="text"/> |

**Part B. U.S. Shareholder Income Other Than IRC § 965 Deferred Foreign Income**

See instructions.

**Subpart F income of U.S. shareholder**

- |   |   |   |                      |
|---|---|---|----------------------|
| 1 | U.S. shareholder's 2019 Subpart F income (from U.S. Form 5471, Schedule I, total of lines 1 through 4; see instructions). . . . . | 1 | <input type="text"/> |
|---|---|---|----------------------|

**Global Intangible Low-Taxed Income (GILTI) of U.S. shareholder**

- |   |  |   |                      |
|---|--|---|----------------------|
| 2 | U.S. shareholder's 2019 IRC § 951A GILTI (from U.S. Form 8992, Part II, line 3). . . . . | 2 | <input type="text"/> |
|---|--|---|----------------------|

**Dividends actually received by U.S. shareholder from CFCs**

- |   |  |   |                      |
|---|--|---|----------------------|
| 3 | Dividends actually received in 2019 by U.S. shareholder from CFCs (from U.S. Form 5471, Schedule I, line 5; see instructions). . . . . | 3 | <input type="text"/> |
|---|--|---|----------------------|



Name of U.S. shareholder

Taxpayer Identification number

**Part C. Payment of Massachusetts IRC § 965 Tax Liability in Installments**

For eligible non-corporate taxpayers who made an IRC § 965(h) or 965(i) election only. See instructions.

Complete this section if a federal IRC § 965(h) or 965(i) election was made to defer payment of tax and the taxpayer would like to pay their net Massachusetts tax liability attributable to IRC § 965 in installments.

<b>1</b> 2019 net tax liability with all Massachusetts IRC § 965 amounts. . . . .	<b>1</b>	<input type="text"/>
<b>2</b> 2019 net tax liability without Massachusetts IRC § 965 amounts. . . . .	<b>2</b>	<input type="text"/>
<b>3</b> 2019 net Massachusetts tax liability attributable to IRC § 965. Subtract line 2 from line 1. . . . .	<b>3</b>	<input type="text"/>
<b>4</b> IRC § 965(i) add-back adjustment of disallowed S corporation shareholder income deferral pursuant to federal IRC § 965(i) election. . . . .	<b>4</b>	<input type="text"/>
<b>5</b> 2019 net Massachusetts IRC § 965 tax liability to be paid in installments. Enter amount from line 3. . . . .	<b>5</b>	<input type="text"/>
<b>6a</b> Installment 1. Due 04/18/20. Multiply line 5 by 8%. . . . .	<b>6a</b>	<input type="text"/>
<b>6b</b> Installment 2. Due 04/18/20. Multiply line 5 by 8%. . . . .	<b>6b</b>	<input type="text"/>
<b>6c</b> Installment 3. Due 04/18/20. Multiply line 5 by 8%. . . . .	<b>6c</b>	<input type="text"/>
<b>6d</b> Installment 4. Due 04/18/21. Multiply line 5 by 8%. . . . .	<b>6d</b>	<input type="text"/>
<b>6e</b> Installment 5. Due 04/18/22. Multiply line 5 by 8%. . . . .	<b>6e</b>	<input type="text"/>
<b>6f</b> Installment 6. Due 04/18/23. Multiply line 5 by 15%. . . . .	<b>6f</b>	<input type="text"/>
<b>6g</b> Installment 7. Due 04/18/24. Multiply line 5 by 20%. . . . .	<b>6g</b>	<input type="text"/>
<b>6h</b> Installment 8. Due 04/18/25. Multiply line 5 by 25%. . . . .	<b>6h</b>	<input type="text"/>
<b>7</b> Net installments due 04/18/20. Add lines 6a, 6b and 6c. . . . .	<b>7</b>	<input type="text"/>

# Schedule FCI-I Instructions

## New for 2019

Schedule FCI-I is new for 2019. Schedule FCI-I should be used by personal income taxpayers (those subject to tax under MGL ch 62, and required to file Massachusetts Form 1, Form 1-NR/PY, Form 2, Form 3M or Form M-990T-62) to report deferred foreign income and certain other income from foreign corporations.

## Who must file Schedule FCI-I?

Personal income taxpayers must file a Schedule FCI-I for 2019 if:

- They were required to file U.S. Form 965 for federal tax purposes for the 2017, 2018 or 2019 tax year; or
- They are required to file U.S. Form 5471 or U.S. Form 8992 for the 2019 tax.

## Internal Revenue Code (“IRC”) § 965 Deferred Foreign Income

Federal legislation enacted in December of 2017, generally known as the Tax Cuts and Jobs Act (TCJA), made major changes to federal taxation of foreign business activities. One provision of the TCJA adopted new IRC § 965, which requires reporting of deferred foreign income. This income consists of undistributed income earned outside the United States by foreign business entities that are owned in whole or in part by U.S. shareholders. Under IRC § 965 this income is deemed to have been repatriated to the U.S. owners and was subject to federal income tax starting with 2017 tax years. Schedule FCI-I and these instructions refer to this income as deferred foreign income or as IRC § 965 income. If this income was subject to the federal dividend gross-up rules set out in IRC § 78 for federal tax purposes, then the grossed-up amounts must be reported by the taxpayer in its personal income tax return.

Subsequent to the enactment of the TCJA, the Massachusetts Legislature adopted a law subjecting deferred foreign income to the Massachusetts personal income tax. However, the Massachusetts law defers the reporting of deferred foreign income for personal income taxpayers until the 2019 tax year. The Massachusetts law also provides a deduction for sixty percent of the deferred foreign income that would otherwise be taxable.

Deferred foreign income must be reported on Form 1, Form 1-NR/PY, Form 2, Form 3M or Form M-990T-62 for the 2019 tax year regardless of when it was reported for federal tax purposes. Eligible taxpayers may elect to pay the net Massachusetts tax liability attributable to IRC § 965 in installments (see specific instructions for Part C below). Personal income taxpayers that have included deferred foreign income on their Massachusetts returns for 2017 or 2018 should amend those returns to exclude the deferred foreign income that was reported.

For a detailed explanation of the impact of IRC § 965, see Technical Information Release (TIR) 19-11: Legislation Impacting the Massachusetts Tax Treatment of Selected International Provisions of the Federal Tax Cuts and Jobs Act.

## U.S. Shareholder Income Other Than IRC § 965 Deferred Foreign Income

In addition to the taxation of deferred foreign income, the TCJA made other substantial changes to the federal tax law, which Massachusetts has also adopted. These changes include new IRC § 951A, which requires Global Intangible Low-Taxed Income (GILTI) to be included in federal taxable income. The TCJA also

adopted income adjustments for disallowed federal deductions (including the IRC § 245A participation exemption, deduction for foreign source dividends, the IRC § 250 deduction from GILTI and Foreign-Derived Intangible Income (FDII)). If this income is subject to the federal dividend gross-up rules set out in IRC § 78 for federal tax purposes, then the grossed-up amounts must be reported by the taxpayer in its personal income tax return.

## Partnerships and Individual Partners

Partnerships that file Form 3 are not subject to the personal income tax and therefore should not file Schedule FCI-I. Partnerships should report their deferred foreign income, GILTI and other relevant amounts on Schedule FCI filed with their Form 3 returns. Partners in those partnerships should report their share of these amounts on their own Schedules FCI-I (or Schedules FCI in the case of corporate partners). Partners that were nonresidents in the year that an item of income was reported by the partnership for federal tax purposes may apportion the income items reported on Schedule FCI-I based on the partnership's Massachusetts apportionment percentage determined under the Massachusetts Nonresident Income Tax regulation, 830 CMR 62.5A.1(6), for the year that the income was included for federal tax purposes. See TIR 19-11.

## Trusts and Trust Beneficiaries

Trusts that file Form 2 are subject to the personal income tax and should file Schedule FCI-I with their returns to report their deferred foreign income, GILTI and other relevant amounts. Beneficiaries of those trusts (in their separate or individual capacities) should report their share of these amounts on their own Schedules FCI-I (or Schedules FCI in the case of corporate beneficiaries).

## S Corporations and Individual Shareholders

S corporations are not subject to the personal income tax and therefore should not file Schedule FCI-I. S corporations should instead file Schedule FCI with Form 355S. S corporation shareholders (in their separate or individual capacities) that are subject to the taxes imposed by chapter 62 should file Schedule FCI-I with their individual tax returns. Shareholders that were nonresidents in the year that an item of income was reported by the S corporation for federal tax purposes may apportion the income items reported on Schedule FCI-I based on the S corporation's Massachusetts apportionment percentage determined under the Massachusetts Nonresident Income Tax regulation, 830 CMR 62.5A.1(6), for the year that the income was included for federal tax purposes. See TIR 19-11.

## Scope of Reporting

The scope of reporting on Schedule FCI-I includes U.S. shareholder and foreign corporation information and income and deductions attributable to controlled foreign corporations (CFCs) and certain specified foreign corporations (SFCs) as those terms are defined for federal tax purposes.

## Submit Federal Forms with Schedule FCI-I

In addition to completing and submitting Schedule FCI-I, taxpayers must also provide completed copies of the following 2019 U.S. tax forms (or their equivalents) as filed with all counterparts, supporting schedules and statements in the same manner as they were required to do so for federal tax purposes:

- Form 965 (Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System);
- Form 965-A (Individual Report of Net 965 Tax Liability);
- Form 965-B (Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and (REIT) Report of Net 965 Inclusion);
- Form 5471 (Information Return of U.S. Persons with Respect to Certain Foreign Corporations);
- Form 8992 (U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI));
- Form 8993 (Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)); and
- Any other related or similar equivalent U.S. form, schedule or statement.

**Note:** Submission of U.S. forms with Schedule FCI-I constitutes part of the taxpayer's Massachusetts tax return reporting and overall filing requirements.

## Specific Instructions

### General Information

The taxpayer must enter beginning and ending dates of its taxable year on the top portion of the schedule. The taxpayer must report U.S. shareholder and foreign corporation information as provided on U.S. Form 5471 and on other related U.S. forms that must be submitted by the taxpayer with Schedule FCI-I. U.S. shareholders are generally required to report aggregate inclusion amounts for federal tax purposes and to complete a separate U.S. Form 5471 for each applicable foreign corporation. Thus, a number of Forms 5471 may be filed by a single U.S. shareholder. To address this, Schedule FCI-I requires that the taxpayer report the total number of foreign corporations from which the taxpayer is reporting income and deductions. All Forms 5471 relating to such foreign corporations must be provided with Schedule FCI-I.

Schedule FCI-I also requires taxpayers to indicate whether they have made a valid federal election under either (i) IRC § 965(h) to pay the § 965 tax net liability in eight installments or (ii) IRC § 965(i) to defer payment of § 965 net tax liability with respect to an S corporation. Taxpayers that made these elections may opt to pay the Massachusetts tax on their net Massachusetts tax liability attributable to deferred foreign income on an installment basis by completing Part C of Schedule FCI-I; however, the first three installments are all due by or before April 18, 2020.

### Part A. IRC § 965 Deferred Foreign Income

This portion of Schedule FCI-I aggregates federal IRC § 965 information for the 2017 through 2019 tax years for purposes of reporting deferred foreign income in the 2019 tax year as required by Massachusetts law. All income amounts reported on U.S. Form 965 as filed must be included regardless of whether the taxpayer made an election under IRC § 965(h) or § 965(i).

Individuals that were nonresidents at the time that they received deferred foreign income through pass-through entities (partnerships, S corporations or trusts) with business activity in Massachusetts must report the portion of such income that constitutes Massachusetts source income. For purposes of reporting deferred foreign income, residency is determined based on the recipient's residency status in the taxable year in which the income is reported for federal tax purposes. See TIR 19-11. For any year in

which a taxpayer is a non-resident, the taxpayer may determine the portion of deferred foreign income from Massachusetts sources based on the Massachusetts apportionment percentage of the pass-through entity, determined under 830 CMR 62.5A.1(6) for the year in which the income was reported for federal tax purposes. The apportioned amounts should be reported in lines 1 through 5. Nonresidents should retain records to substantiate their apportionment computation.

#### Line 1

Enter 2019 IRC § 965(a) inclusion amount as reported on 2019 U.S. Form 965, Part I, line 3.

#### Line 2

Enter 2018 IRC § 965(a) inclusion amount as reported on 2018 U.S. Form 965, Part I, line 3.

#### Line 3

Enter 2017 IRC § 965(a) inclusion amount included on 2018 U.S. Form 965, Part I, line 6. See instructions above for nonresidents

#### Line 4

Taxpayers that made an election under IRC § 965(i) must enter the aggregate amount of S corporation income that was deferred for federal income tax purposes under the election for the 2017 through 2019 tax years. Do not include amounts included in lines 1 through 3.

#### Line 5

Enter total of lines 1 through 4 on line 5. This amount is the total of IRC § 965 income that must be reported in Massachusetts for the 2019 tax year.

#### Line 6

Multiply line 5 by .60. This is the partial income exclusion for IRC § 965 income adopted by Massachusetts law.

#### Line 7

Subtract line 6 from line 5. This is the net amount of IRC § 965 income subject to tax in Massachusetts. This amount is taxed as a dividend and should be reported on line 3 of the Schedule B attached to Form 1, Form 1-NR/PY, Form 2 or Form M-990T-62. Form 3M filers should include the line 7 amount in taxable dividends. The entire amount of line 7 should be entered on the 2019 return regardless of whether the taxpayer has elected to pay the Massachusetts tax on deferred foreign income in installments.

### Part B. U.S. Shareholder Income other than IRC § 965 Income

This portion of Schedule FCI-I should be used to report items of foreign corporation income other than deferred foreign income for the 2019 Massachusetts tax year only. Taxpayers must report the amount of Subpart F income (other than IRC § 965 income), GILTI and dividends actually received, that is required to be reported for federal tax purposes.

Nonresidents that receive Subpart F income, GILTI or dividends through pass-through entities with business activity inside and out of Massachusetts may determine their Massachusetts source income by applying the entity's 2019 Massachusetts apportionment percentage determined under the Massachusetts Nonresident Income Tax regulation, 830 CMR 62.5A.1(6).

#### Line 1

Enter U.S. shareholder's Subpart F income from 2019 U.S. Form 5471, Schedule I, total of lines 1 through 4.

**Line 2**

Enter the U.S. shareholder's IRC § 951A GILTI from 2019 U.S. Form 8992, Part II, line 3.

**Line 3**

Enter dividends received by the U.S. shareholder from CFCs from 2019 U.S. Form 5471, Schedule I, line 5.

These amounts are taxed as dividends and should be reported on line 3 of the Schedule B attached to Form 1, Form 1-NR/PY, Form 2, or Form M-990T-62. Form 3M filers should include these amounts on line 2 of Schedule B.

**Part C. Payment of Massachusetts IRC § 965  
Tax Liability in Installments**

This portion of Schedule FCI-I should be completed by taxpayers that are eligible to pay the tax on their deferred foreign income in installments and that wish to do so. Taxpayers are eligible to pay the tax on an installment basis if they have made a valid federal election under either (i) IRC § 965(h) to pay the § 965 tax net liability in eight installments or (ii) IRC § 965(i) to defer payment of § 965 net tax liability with respect to an S corporation. Income other than IRC § 965 deferred foreign income included in Part B is not eligible to be paid in installments and should not be included in the calculation under Part C. No other taxpayers should complete Part C.

Part C requires eligible taxpayers to determine their Massachusetts tax for 2019 both with and without regard to IRC § 965 income. The excess of the tax determined with regard to IRC § 965 income over the tax determined without regard to IRC § 965 is the total net Massachusetts tax liability attributable to IRC § 965, which is payable in eight installments.

The first three installments (totaling 24% of the total net IRC § 965 tax liability) are due by or before April 18, 2020. The remaining installments are due by or before April 18 of each of the next five years. If any of these dates fall on weekends or holidays refer to TIR 84-3: Saturday, Sunday and Holiday Due Dates, for guidance.

**Line 1**

Enter the amount of income tax after credits shown on line 32 of Form 1, line 36 of Form 1-NR/PY, line 47 of Form 2, line 9 of Form 3M, or line 33 of Form M-990T-62. This amount should be determined by including in taxable income the full amount of deferred foreign income reported on Schedule FCI-I, Part A, line 7.

**Line 2**

Enter the amount of Massachusetts income tax after credits that would have been due if no deferred foreign income were reported. This requires the completion of a pro-forma Form 1, Form 1-NR/PY, Form 2, Form 3M or Form M-990T-62 without the inclusion of any deferred foreign income reported on Schedule FCI-I, from Part A. Please note, the pro-forma return should still include any income reported on Schedule FCI-I, Part B. After completing the pro-forma return, enter the amount from line 32 of the pro-forma Form 1, line 36 of the pro-forma Form 1-NR/PY, line 47 of the pro-forma Form 2, line 9 of the pro-forma Form 3M or line 33 of the pro-forma Form M-990T-62 on line 2 of Part C of Schedule FCI-I.

**Line 3**

Subtract line 2 from line 1. Enter the result on line 3 and on line 5. Do not enter an amount less than zero.

**Line 4**

Enter the amount from Schedule FCI-I, Part A, line 4, multiplied by .0505. The amount on Line 4 is for information purposes only.

**Line 5**

Enter the amount from Part C, line 3. Do not enter an amount less than zero. This is the net Massachusetts tax liability attributable IRC § 965 which may be paid in installments.

**Line 6a**

Multiply line 5 by 8%. Enter the result on line 6a. This is the first installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 6b**

Multiply line 5 by 8%. Enter the result on line 6b. This is second installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 6c**

Multiply line 5 by 8%. Enter the result on line 6c. This is the third installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 6d**

Multiply line 5 by 8%. Enter the result on line 6d. This is the fourth installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 6e**

Multiply line 5 by 8%. Enter the result on line 6e. This is the fifth installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 6f**

Multiply line 5 by 15%. Enter the result on line 6f. This is the sixth installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 6g**

Multiply line 5 by 20%. Enter the result on line 6g. This is the seventh installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 6h**

Multiply line 5 by 25%. Enter the result on line 6h. This is the eighth installment of the net Massachusetts tax liability attributable to IRC § 965.

**Line 7**

Add lines 6a, 6b and 6c. Enter the result on line 7. This is the amount of net Massachusetts tax liability attributable to IRC § 965 that is due on April 18, 2020.

**Schedule FCI-I Worksheet**

The Schedule FCI-I worksheet should be used to calculate the Massachusetts personal income tax determined without regard to IRC § 965 and the amount of tax on deferred foreign income due by or before April 18, 2020. **Note:** Neither of these amounts will be shown on Form 1, Form 1-NR/PY, Form 2, Form 3M or Form M-990T-62. Rather the tax due shown on the forms will be the tax due determined as though all deferred foreign income were reported and paid with the return. The return should be completed before the worksheet. The worksheet separates the tax due shown on the forms into (i) the amount of 2019 tax due determined without regard to IRC § 965, (ii) the IRC § 965 tax installments due by or before April 18, 2020, and (iii) the IRC § 965 tax installments due in subsequent years. The worksheet removes

the installments due in subsequent years from the 2019 tax calculations. The worksheet applies withholding, payments and refundable credits to the tax due to determine the actual payments or refund due with regard to the 2019 return. The 2019 return showing the tax due on all current and deferred income should be filed. The Department of Revenue will apply the amounts from the worksheet when processing the returns. Taxpayers should attach a copy of the worksheet to their returns, if available. If the worksheet cannot be attached, the Department may request it at a later date. Taxpayers that are concerned about signing a return showing a tax due that includes the deferred tax payment may state the amount of the deferred tax payment in a note on or attached to the return.



## Schedule FCI-I Installment Payment Worksheet

<b>Line 1.</b> Total income tax after credits, contributions, use tax and HC penalty. Enter amount from Form 1, line 37, Form 1-NR/PY, line 41, Form 2, line 49, Form 3M, line 11 or Form M-990T-62, line 35. ....	<b>1</b>	<input type="text"/>
<b>Line 2.</b> Enter amount from Schedule FCI-I, Part C, line 5. ....	<b>2</b>	<input type="text"/>
<b>Line 3.</b> Subtract line 2 from line 1. ....	<b>3</b>	<input type="text"/>
<b>Line 4.</b> Enter the amount from Schedule FCI-I, Part C, line 7. ....	<b>4</b>	<input type="text"/>
<b>Line 5.</b> Add lines 3 and 4. ....	<b>5</b>	<input type="text"/>
<b>Line 6.</b> Total withholding, payments and refundable credits. Enter amount from Form 1, line 47, Form 1-NR/PY, line 51, Form 2, line 56, Form 3M, line 16 or Form M-990T-62, line 42. ....	<b>6</b>	<input type="text"/>
<b>Line 7.</b> OVERPAYMENT. If line 5 is smaller than line 6, subtract line 5 from line 6. If line 5 is larger than line 6, go to line 10. If line 5 and line 6 are equal, enter 0 in line 9. ....	<b>7</b>	<input type="text"/>
<b>Line 8.</b> Amount of overpayment you want APPLIED to your 2020 ESTIMATED TAX. ....	<b>8</b>	<input type="text"/>
<b>Line 9.</b> THIS IS YOUR REFUND. Subtract line 8 from line 7 (see Form 1, line 50 for more information on mailing and direct deposit). ....	<b>9</b>	<input type="text"/>
<b>Line 10.</b> TAX DUE. Subtract line 6 from line 5. This is your total tax due for tax year 2019 adjusted to exclude the deferred installment payments. You may pay the entire amount by or before April 15, 2020. The portion of the tax due attributable to the current year installment is due on April 18, 2020. Please go to line 11 to determine this amount. All remaining amounts are due on April 15, 2020. ....	<b>10</b>	<input type="text"/>
<b>Line 11.</b> TAX DUE ON INSTALLMENT. If line 10 is greater than line 4, enter the amount from line 4. If line 10 is equal to or less than line 4, enter the amount from line 10. This is the amount of the current year installment due by or before April 18, 2020. . .	<b>11</b>	<input type="text"/>