



Form UBI-ES

Instructions for Non-Profit Entities Corporation Estimated Tax Payment Vouchers

2020

Massachusetts
Department of
Revenue

General Information

What is the purpose of the estimated tax payment vouchers?

The simplest way to make an estimated payment is on MassTaxConnect and you do not need to submit a voucher if you pay online. For taxpayers that prefer to mail in an estimated tax payment, filers of Form M-990-T, M-990T-62 or Form 3M should use the vouchers provided below. Filers of Form M-990T-62 or Form 3M that are subject to the personal income tax may use the worksheet contained in the Instructions to Form 1-ES to calculate the amount due. Filers of Form M-990-T that are subject to the corporate excise should use the worksheet contained in the Instructions to Form 355-ES.

Who must make estimated payments?

There are different standards depending on the type of entity paying the tax. Generally, individuals must make estimated tax payments if they expect to owe more than \$400 in taxes on income not subject to withholding. All business corporations that reasonably estimate their corporation excise to be in excess of \$1,000 for the taxable year are required to make estimated payments.

Note: Filers of Form M-990T or M-990T-62 with \$100,000 or more in unrelated business taxable income must submit payments electronically. Also, filers of Form M-990T making an extension payment of \$5,000 or more must make the payment using electronic means. For further information on electronic filing and payment requirements. See Technical Information Release (TIR) 16-9. Go to MassTaxConnect at www.mass.gov/masstaxconnect for more information.

Are there penalties for failing to pay estimated taxes?

Yes. An additional charge is imposed on the underpayment of any estimated tax for the period of that underpayment. Entities subject to personal income tax should use Form M-2210 and business corporations should use Form M-2220 when filing its annual return to determine whether they are subject to underpayment penalties.

When and where are estimated tax vouchers filed?

Estimated taxes must be paid in full on or before the due date of the relevant quarter. For filers of Form M-990T-62 or Form 3M please see the Instructions to Form 1-ES for more information on due dates and amounts due. For filers of Form M-990T that are subject to the corporate excise see the Instructions to Form 355-ES.

Note: The quarterly due dates and amounts due will vary depending on whether you are subject to personal income tax or corporate excise.

What if the entity's estimated tax liability changes during the year?

Even though you may not be required to make estimated tax payments at the beginning of the taxable year, your expected income, assets and credits may change so that you will be required to make tax payments later. Filers of Form M-990T-62 or Form 3M please see the Instructions to Form 1-ES for more information. Filers of Form M-990T that are subject to the corporate excise see the Instructions to Form 355-ES.

What if the entity credited its 2018 overpayment to its 2019 tax?

For filers of Form M-990T-62 or Form 3M that are calendar year taxpayers, the prior year overpayment will be credited on April 15, which is also the due date of the annual return and the due date for the first estimated tax installment for personal income taxpayers.

However, for calendar year filers of Form M-990T the due date for the first estimated tax installment for corporate excise is generally March 15, one month before April 15, the due date of the return. The prior year overpayment is considered to be paid on the last day prescribed for the filing of the return and/or the payment of the tax, without regard to any extensions, so any overpayment from a prior year return will be considered to be paid as of the prior year return due date. See MGL ch 62C, § 79. To avoid the imposition of underpayment penalties the first estimated tax installment should be paid on or before the first installment due date, not the return due date. No credit may be applied to any estimated tax other than 2019.

Is there an estimated tax worksheet for filers of Form M-990-T, M-990T-62 or Form 3M?

No. Filers of Form M-990-T should use the Corporation Estimated Tax Worksheet included in the Instructions to Form 355-ES. Filers of Form M-990T-62 and Form 3M should use the Estimated Tax Worksheet included in the instructions to Form 1-ES. Once you have used the worksheet to determine your estimated tax due, you may pay the full amount of each installment electronically on MassTaxConnect at mass.gov/masstaxconnect. You do not need to mail in any vouchers if you pay online. If you are mailing in a payment, enter your name, address, identification number, taxable year and installment due dates on the enclosed vouchers.

Enter the amount of this installment from the worksheet in line 1 of your voucher.

Mail the voucher with check or money order payable to Commonwealth of Massachusetts. Detach voucher at perforation. Do not submit the entire worksheet with the voucher or your payment may be delayed.

Corporation Estimated Tax Worksheet

a. Total tax for prior year \$ _____ b. Overpayment from last year to be credited to estimated tax for this year \$ _____ c. Estimated tax for year ending _____ \$ _____

If you first meet the requirements for making estimated payments in the taxable year, use the Amended Estimated Tax Payment Schedule below.	1st installment	2nd installment	3rd installment	4th installment
1. Amount of each installment. Enter 40% of item c for installment 1. For 2nd, 3rd and 4th installments use 25%, 25% and 10% of item c, respectively. Note: Corporations in their first full taxable year with less than 10 employees should use 30%, 25%, 25% and 20% respectively.	\$ _____	\$ _____	\$ _____	\$ _____
2. Enter amount of overpayment from last year applied to an installment, if any.	\$ _____	\$ _____	\$ _____	\$ _____
3. Amount of this tax expected to be withheld during 2020.	\$ _____	\$ _____	\$ _____	\$ _____
4. Amount due. Subtract the total of lines 2 and 3 from line 1.	\$ _____	\$ _____	\$ _____	\$ _____

Amended Estimated Tax Payment Schedule

- 1.** Enter total tax for prior year, if any. **1.** \$
- 2.** Enter overpayment from last year, if any, to be credited to Estimated Tax this year. **2.** \$
- 3.** Enter recomputed Estimated Tax for 2020, if amending. (Enter Estimated Tax for 2019, if first meeting the requirement for making estimated payments in the 2nd, 3rd or 4th quarter.) **3.** \$
- a.** If amending your estimated tax in the 2nd, 3rd or 4th quarter, multiply line 3 by the appropriate installment percentage amount, then subtract previous amounts paid and overpayments applied to date, if any. **a.** \$

Enter the item a amount in the proper column of line 1 in the Estimated Tax Worksheet (above) and adjust or complete the remaining applicable items.

2020 Record of Estimated Tax Payments

Voucher number	a. Date	b. Amount paid	c. 2019 overpayment credit applied to installment	Total amount paid and credited from Jan. 1 through the installment date shown (col. b + col. c)
1				
2				
3				
4				
Total ▶				

If the corporation first meets the requirement to make estimated payments	Number of installments required	The corporation* should pay the following percentage by the 15th day of the —			
		3rd month	6th month	9th month	12th month
By the last day of the 2nd month	4	40%	25%	25%	10%
After the last day of the 2nd month and before the first day of the 6th month	3		65%	25%	10%
After the last day of the 5th month and before the first day of the 9th month	2			90%	10%
After the last day of the 8th month and before the first day of the 12th month	1				100%

*New corporations in their first full taxable year with fewer than 10 employees have lower percentages — 30–25–25–20%; 55–25–20% and 80–20%.

Payments can be made online on MassTaxConnect at mass.gov/masstaxconnect. If paying by check or money order, submit the vouchers, with your payments, when due. Make all checks payable to **Commonwealth of Massachusetts**.

If forms are lost, contact the Massachusetts Department of Revenue, Contact Center Bureau, PO Box 7010, Boston, MA 02204. Payments can also be made electronically on MassTaxConnect at mass.gov/masstaxconnect. Call (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089.

Practitioners: You must obtain prior approval if you plan to use substitute vouchers.

**BE SURE TO DETACH WHERE INDICATED.
FAILURE TO DO SO WILL RESULT IN DELAYS
PROCESSING YOUR PAYMENT.**

DETACH HERE

2020 Form UBI-ES
Corporate Estimated Tax Payment Voucher

Federal Identification number	Tax filing period	Due date	Tax type 036	Voucher type 17	ID type 004	Vendor code 0001
Business name			1. Amount due with this installment (from line 10 of worksheet)			
Business address			Form you plan to file: <input type="checkbox"/> Form 3M Club and Other <input type="checkbox"/> Form M-990T <input type="checkbox"/> Form M-990T-62			
City/Town	State	Zip	Return this voucher with check or money order payable to Commonwealth of Massachusetts. Mail to Massachusetts Department of Revenue, PO Box 419544, Boston, MA 02241-9544.			
E-mail address	Phone number		Important: File your Form UBI-ES and make your payment online. It's fast, easy and secure. Go to mass.gov/masstaxconnect for more information.			



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