

# CAUTION:

This tax return must  
be filed electronically.

Paper versions of this return  
**will not** be accepted.

If you have questions about filing electronically,  
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



**Calculation of 5.0% Entity-Level Tax. To be completed by all eligible electing entity-level taxpayers.** See instructions

<b>1</b> Total income subject to 5% entity-level tax (See instructions) . . . . .	<b>1</b>	
<b>2</b> 5.0% entity-level tax due. Multiply line 1 by .05 and enter amount here . . . . .	<b>2</b>	
<b>3</b> Overpayment of entity-level tax from prior year applied to this year's estimated entity-level tax. . . . .	<b>3</b>	
<b>4</b> Massachusetts estimated entity-level tax payments . . . . .	<b>4</b>	
<b>5</b> Payment of entity-level tax made with extension. . . . .	<b>5</b>	
<b>6</b> Entity-level tax payment with original entity-level tax return (use only if amending a return) . . . . .	<b>6</b>	
<b>7</b> Total entity-level tax payments . . . . .	<b>7</b>	
<b>8</b> Amount of entity-level tax overpaid . . . . .	<b>8</b>	
<b>9</b> Amount of entity-level tax overpaid to be applied to next year . . . . .	<b>9</b>	
<b>10</b> Amount of entity-level tax to be refunded . . . . .	<b>10</b>	
<b>11</b> Entity-level tax balance due . . . . .	<b>11</b>	
<b>12</b> a. M-2210 penalty _____ + b. late file and payment penalties _____ . . . . .	<b>12</b>	
<input type="radio"/> <b>Exception.</b> Enclose Form M-2210		
<b>14</b> Payment due at time of filing. . . . .	<b>14</b>	

**Declaration**

The following declaration must be signed by one of the following officers of the taxpayer: president, treasurer, or any other principal officer.

**Under penalties of perjury, I, the undersigned officer authorized to sign this return, declare that I have examined this return, including the accompanying schedules and statements, and, to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith for the taxable year stated pursuant to the income tax laws of the State of Massachusetts. I further declare I am authorized to and have made the required annual voluntary election for the taxpayer to pay tax at the entity level under MGL chapter 63D as reported herein. I understand that once made the election is irrevocable and only valid for the current taxable year.**

Authorized signature _____	Date _____	Title _____
Printed name _____		
Paid preparer's signature _____	Date _____	Paid preparer's TIN _____
Paid preparer's printed name _____		Paid preparer's EIN _____
Firm name _____		Firm EIN# _____
Firm address _____		Firm telephone number _____
Fill in if self-employed <input type="radio"/>	DOR may discuss this return with the preparer <input type="radio"/>	

E-File Only  
Paper returns will not be accepted.  
See TIRs 16-9 and 21-9 for more information.