General Information

What is the purpose of estimated tax payment vouchers?
The purpose of the payment vouchers is to provide a means for
paying any taxes due on income which is not subject to withhold-
ing. This is to ensure that taxpayers are able to meet the statutory
requirement that taxes due are paid periodically as income is re-
ceived during the year.

Who must make estimated tax payments on Form 2-ES?

**•** Trustees or other fiduciaries, clubs and other unincorporated
organizations that receive income taxable at the entity level that
the trustee, other fiduciary or entity expects to owe more than
$400 in taxes on for the taxable year.

**•** Trustees or other fiduciaries required to deduct and withhold
payments under M.G.L. c. 62, sec.11A on behalf of a beneficiary
of a pooled income fund, a charitable remainder annuity trust or a
charitable remainder unitrust.

**•** Trustees or other fiduciaries required to deduct and withhold
payments under M.G.L. c. 62, sec. 10(g) on behalf of a nonresi-
dent grantor of a grantor-type trust.

**•** Trustees or other fiduciaries required to deduct and withhold
payments under M.G.L. c. 62, sec. 10(g) on behalf of a nonresi-
dent entity beneficiary that is a trust or other entity. The Form 2-ES
prepared by the trustee or other fiduciary must include only the
beneficiary’s employer identification number. The employer iden-
tification number of the trust or estate making the payment on
behalf of the nonresident entity beneficiary must not be included.
For more information, see Directive 07-4.

Fiduciaries filing Form 2 with total net taxable income of $50,000 or
more must make all estimated tax payments by electronic means.
Fiduciaries with income less than the above cited threshold may
make payments for estimated fiduciary tax through electronic
funds transfer. For more information, visit www.mass.gov/dor.

Are there penalties for failing to pay estimated taxes? Yes. An
additional charge is imposed on the underpayment of any instal-
ment of estimated tax for the period of that underpayment.
Use Form M-2210F when filing your annual return to determine
the amount of any penalty due or if you qualify for the exceptions
that avoid the penalty.

When and where do I file estimated tax payments? Generally,
your estimated tax may be paid in full on or before April 15, 2013,
or in equal installments on or before April 15, 2013; June 15,
2013; September 15, 2013; and January 15, 2014. Make your
check or money order payable to the Commonwealth of Massa-
chusetts. Please write your Federal Identification number in the
lower left corner on your check or money order. Send a completed
voucher with each payment to ensure accurate crediting to your
account. Vouchers should be mailed to Massachusetts Depart-
ment of Revenue, PO Box 7007, Boston, MA 02204. Do not
mail your payment with your prior year’s annual return.

If you pay your full estimated tax with your first payment voucher,
you need not file the remaining payment vouchers unless your
income increased during the year and you need to increase your
estimated payment amount.

Are there exceptions to the due date? Whenever a due date
falls on a Saturday, Sunday or legal holiday, the filing and pay-
ment may be made on the next succeeding business day. If your
tax year is not on a calendar year basis, enter due dates on each
voucher to correspond with your fiscal year. Your due dates will be
the 15th day of the fourth, sixth and ninth months of your fiscal
year and the 15th day of your next fiscal year.

What if my tax liability changes during the year? Even though
you may not expect to owe estimated tax payments, your income
or deduction(s) may change during the year so that you will be
required to make estimated tax payments. In such case, the pay-
ment dates are as follows: June 15, if the change occurs between
April 1 and May 31; September 15, if the change occurs between
June 1 and August 31; next January 15, if the change occurs after
August 31. Use the enclosed Amended Computation Worksheet
if, during the year, you find that your estimated tax is substantially
increased or decreased. The estimated tax may be paid in full at
the time of filing your first payment voucher or in equal install-
ments on the remaining payment dates. Be sure to file the ap-
propriate voucher for each due date.

What if I credited my 2012 overpayment to 2013 estimated
taxes? If you overpaid your 2012 income tax and elected to ap-
ply it as a credit to your 2013 estimated income tax, the amount
of overpayment may be applied in whole or in part to any install-
ment period. If any overpayment credit remains, apply it to the
next installment.

Be sure to enter the overpayment credit in col. c of the enclosed
Record of Estimated Tax Payments. If the credit equals or
exceeds your full estimated tax liability for 2013, you need not file
the payment vouchers. Send a payment voucher to the Depart-
ment only when you are making a payment.

Specific Instructions

1. Fill out the enclosed Estimated Tax Worksheet to determine
your estimated tax.
2. Enter your name, address, Zip code and Federal Identification
number on the payment voucher.
3. Enter in line 1 on the voucher the amount due from line 10 of
the worksheet.
5. Mail the voucher with check or money order payable to the
Commonwealth of Massachusetts. Please write your Federal
Identification number in the lower left corner of your check.

If you must amend your estimated tax:

1. Complete the Amended Computation Worksheet.
2. Complete lines 1, 2 and 3 of the appropriate voucher.
3. Mail with required payment.
Estimated Tax Worksheet. Explanations of your deductions, exemptions and credits appear in the tax form instructions.

Note: If first voucher is due on April 15, 2013, June 15, 2013, September 15, 2013, or January 15, 2014, enter 25%, 33%, 50% or 100%, respectively, of line 9b (less any overpayment that you are applying to this installment) on line 10 of the worksheet and on line 1 of your payment voucher.

1. Taxable 5.25% income* (after deductions and exemptions) ........................................... 1  
<table>
<thead>
<tr>
<th>a. Taxable income</th>
<th>Tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>x .0525</td>
</tr>
</tbody>
</table>

2. Taxable 12% income (after exemptions, if any). 12% income includes any income associated with short-term capital gains and long-term gains on collectibles or pre-1996 installment sales. See note above ...................................................... 2  
<table>
<thead>
<tr>
<th>b. Amount</th>
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<tbody>
<tr>
<td>x .12</td>
</tr>
</tbody>
</table>

3. Taxable long-term capital gain income (after deductions and exemptions, if any).  Long-term capital gain income includes any income associated with long-term capital gains excluding collectibles or pre-1996 installment sales. See note above 3  
<table>
<thead>
<tr>
<th>c. Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>x .0525</td>
</tr>
</tbody>
</table>

4. Total tax. Add col. b of lines 1 through 3 ........................................................................... 4  
<table>
<thead>
<tr>
<th>d. Amount</th>
</tr>
</thead>
</table>

5. Credits ......................................................................................................................................... 5

6. Your estimate of 2013 income tax. Subtract line 5 from line 4 .................................................. 6

7. Amount of this tax expected to be withheld during 2013 (include any withholding made on your behalf by a pass-through entity) 7

8. 2012 overpayment applied to 2013 estimated tax ...................................................................... 8

9. Estimated tax for 2013. Subtract the total of lines 7 and 8 from line 6. If less than $400 you are not required to make estimated payments ............................................................................................................ 9

10. Amount of payment. See note above. Using the amount from line 9, make appropriate calculation and enter result here and on line 1 of your payment voucher .............................................................................. > 10

*5.25% income includes: wages, salaries, tips, business income, partnership and S corporation income, trust income, rental income, unemployment compensation, alimony, pensions and annuity income, IRA/Keogh distributions, winnings, fees, long-term capital gain income not taxed at the 12% rate, interest and dividend income and other taxable income not taxed at the 12% rate.

Amended Computation Worksheet. Use if your estimated tax changes substantially after you file your first payment voucher.

1. a. Amended estimated tax on 5.25% income ......................................................................... 1a
   b. Amended estimated tax on 12% income ...................................................................... 1b
   c. Amended estimated tax on long-term capital gain income taxed at 5.25% .......... 1c
   d. Total amended estimated tax .................................................................................. 1d

2. Less:  
   a. Amount of last year’s overpayment elected for credit to 2013 estimated tax and applied to date .... 2a
   b. Payments made on 2013 vouchers. ............................................................................ 2b
   c. Add lines 2a and 2b .................................................................................................. 2c

3. Unpaid balance. Subtract line 2c from line 1d ......................................................................... 3

4. Amount to be paid. Divide line 3 by number of remaining installments. Enter here and on line 1 of payment voucher .......................................................... 4

Please submit the enclosed vouchers, with your payments, when due. Make all checks payable to Commonwealth of Massachusetts and write your Social Security number in the lower left corner on each check.

An additional charge is imposed on the underpayment of estimated taxes. Willful evasion of taxes is a felony punishable by a fine of up to $100,000 or imprisonment up to five years, or both.

2013 Record of Estimated Tax Payments. Please mark your calendar as a reminder to mail each payment voucher.

<table>
<thead>
<tr>
<th>Voucher number</th>
<th>a. Date</th>
<th>b. Amount paid</th>
<th>c. 2012 overpayment credit applied to installment</th>
<th>Total amount paid and credited from Jan. 1 through the installment date shown. Add b and c</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>2</td>
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<td>Total</td>
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If you have any questions, contact the Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204. Telephone: (617) 887-MDOR or toll-free in-state at 1-800-392-6089. Practitioners: You must obtain prior approval if you plan to use substitute vouchers.