

# Form 2210ME 2024

## Underpayment of Estimated Tax by Individuals, Estates, or Trusts

Enclose with your Form 1040ME or Form 1041ME  
(See instructions on back)

Attachment Sequence No. 12

For calendar year 2024 or fiscal year beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_,

Name(s) as shown on Form 1040ME or 1041ME	Your SSN or EIN (do not enter / or -)  _____
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### Part I — Calculating Your Underpayment

1. 2024 tax. (Form 1040ME - line 24 minus lines 25c, 25d, and 25e or Form 1041ME - line 6 minus any refundable tax credit included on Form 1041ME, line 7c.) ..... 1. \_\_\_\_\_
2. Multiply tax on line 1 by 90% (66 2/3% for farmers and persons who fish commercially)..... 2. \_\_\_\_\_
3. 2024 Maine Income Tax Withheld. (Form 1040ME, line 25a, or Form 1041ME, line 7a.) ..... 3. \_\_\_\_\_
4. Subtract line 3 from line 1. If the result is less than \$1,000, do not complete or file this form..... 4. \_\_\_\_\_
5. 2023 tax. (2023 Form 1040ME, line 24 minus lines 25c, 25d, and 25e or 2023 Form 1041ME, line 6 minus any refundable tax credit included on Form 1041ME, line 7c.) If short year, enter the amount from line 2. If less than \$1,000, do not complete or file this form... 5. \_\_\_\_\_
6. Enter line 2 or line 5, whichever is less. .... 6. \_\_\_\_\_
7. Multiply the amount on line 6 by .25 (to compute the amount for line 9). Enter result here ..... 7. \_\_\_\_\_

	A April 17, 2024	B June 17, 2024	C Sept. 16, 2024	D Jan. 15, 2025
8. <b>Due dates</b> for estimated tax payments. .... 8.				
9. <b>Estimated tax due.</b> Enter amount from line 7 above or line 25 of annualized worksheet under each payment due date..... 9.				
10. <b>Less tax payments.</b>				
a. Tax withheld. Enter 25% (0.25) of line 3 in each column..... 10a.				
b. Estimated tax paid by due date on line 8. .... 10b.				
c. Amount carried forward (overpaid) from line 11b, previous column. For column A, enter credit carried forward from previous tax year..... 10c.				
d. <b>Total.</b> Add lines 10a, 10b, and 10c..... 10d.				
11. Subtract line 10d from line 9 (may be a negative amount)..... 11.				
a. If line 9 is larger than line 10d, enter the <b>underpayment</b> here. .... 11a.				
b. If line 10d is larger than line 9, enter <b>overpayment</b> here..... 11b.				

### Part II — Calculating the Penalty — For Quarters with entries on line 11a

12. For each column, enter the date the amount on line 11a was paid or the 15th day of the fourth month after close of taxable year, whichever is earlier..... 12.				
13. Number of months from due date of installment (line 8) to date shown on line 12. A part of a month is considered a whole month. .... 13.				
14. Enter the rate from the table on next page..... 14.				
15. Underpayment Penalty — Multiply underpayment on line 11a by the rate on line 14..... 15.				

16. Total of amounts shown on line 15. Enter result here and on Form 1040ME, line 32 or Form 1041ME, line 10b. .... 16. \_\_\_\_\_  
(If zero, do not file this form. However, if you used the annualized income installment method, you must file this form even if the penalty amount is zero.)

17. Check here and on Form 1040ME, line 32 or Form 1041ME, line 10b, if you use the annualized income installment method..... 17.