

2021 MICHIGAN Underpayment of Estimated Income Tax MI-2210

Include with Form MI-1040 or MI-1041. Round all money items to whole dollars. Type or print in blue or black ink.

1. For 2021 or taxable year beginning: and ending:

Attachment 12

2. Filer's Name Shown on Tax Return	3. Identifying Number
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PART 1: ESTIMATED TAX REQUIRED FOR THE YEAR

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|--|----|----|
| 4. Enter 2020 tax. Subtract the sum of MI-1040 lines 25, 26, 27b, and 28 from line 21 (see instructions)..... | 4. | 00 |
| 5. Enter 2021 tax. Subtract the sum of MI-1040 lines 25, 26, 27b, 28 and 29 from line 21 (Fiduciaries, see instructions). | 5. | 00 |
| 6. Multiply amount on line 5 by 90% (0.9). | 6. | 00 |
| 7. Enter the smaller of lines 4 or 6..... | 7. | 00 |
8. Check this box if you use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more required installments.

PAYMENT DUE DATES <i>NOTE: Complete lines 10 through 21 one column at a time.</i>	A April 15, 2021	B June 15, 2021	C Sept. 15, 2021	D Jan. 18, 2022
9. Divide the amount on line 7 by four. Enter in each column. CAUTION: If annualizing, enter amount from Worksheet line 16.				
10. Estimated tax paid and withheld. (For column A only, enter amount from line 10 on line 14.)				
11. Enter amount, if any, from line 17 of the previous column.				
12. Add lines 10 and 11.				
13. Add lines 15 and 16 of the previous column and enter the result here.				
14. Subtract line 13 from line 12. If less than zero, enter "0" (For column A only, enter the amount from line 10.)				
15. Remaining underpayment from previous period. If amount on line 14 is zero, subtract line 12 from line 13 and enter result here. Otherwise, go to line 16.				
16. UNDERPAYMENT. If line 9 is greater than or equal to line 14, subtract line 14 from line 9 and enter the result here. Then go to line 10 of the next column. Otherwise, go to line 17.				
17. OVERPAYMENT. If line 14 is greater than line 9, subtract line 9 from line 14 and enter here. Then go to line 10 of next column.				

PART 2: FIGURING THE INTEREST

18. Underpayment from line 16.				
19. a. Rate Period 1: 4.25%. April 15, 2021 - June 30, 2021 Computation starting date for this period:	April 15, 2021	June 15, 2021		
b. Number of days from date on line 19a to the date line 18 was paid or June 30, 2021, whichever is earlier. If June 30 is earlier, enter 76 and 15 respectively.				
c. 0.0001164 x days on line 19b x underpayment on line 18.				
20. a. Rate Period 2: 4.25%. July 1, 2021 - Dec. 31, 2021 Computation starting date for this period:	June 30, 2021	June 30, 2021	Sept. 15, 2021	
b. Number of days from date on line 20a to the date line 18 was paid or Dec. 31, 2021, whichever is earlier. If Dec. 31 is earlier, enter 184, 184 and 107 respectively.				
c. 0.0001164 x days on line 20b x underpayment on line 18.				

Identifying Number

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21. a. Rate Period 3: 4.25%. Jan. 1, 2022 - June 30, 2022 Computation starting date for this period:	Dec. 31, 2021	Dec. 31, 2021	Dec. 31, 2021	Jan. 18, 2022
b. Number of days from date on line 21a to the date line 18 was paid or April 18, 2022, whichever is earlier. If April 18 is earlier, enter 108, 108, 108 and 90 respectively.				
c. $0.0001164 \times \text{days on line 21b} \times \text{underpayment on line 18}$.				
22. TOTAL INTEREST. Add amounts on lines 19c, 20c and 21c in all columns. Enter the total interest here and on the appropriate line on your MI-1040 or MI-1041 22.				00

PART 3: FIGURING THE PENALTY

		A April 15, 2021	B June 15, 2021	C Sept. 15, 2021	D Jan. 18, 2022
23. Underpayment (see instructions).....	23.	00	00	00	00
24. Enter 25% (0.25) or 10% (0.10) (see instructions)	24.	%	%	%	%
25. Multiply amount on line 23 by line 24.	25.	00	00	00	00
26. TOTAL PENALTY. Add line 25, columns A through D. Enter the total penalty here and on the appropriate line on your MI-1040 or MI-1041 26.					00
27. Add lines 22 and 26. This is your total penalty and interest to be added to your tax due. 27.					00

This form computes penalty and interest for estimate vouchers to the date of payment or April 18, 2022, whichever is earlier. Additional penalty and interest for late filing accrues on your annual return from April 19 to the date of payment.

ANNUALIZED INCOME WORKSHEET

Complete one column at a time. Line numbers refer to this Worksheet unless another form is listed.

Estates and trusts: Use the following period ending dates: 2/28/21, 4/30/21, 7/31/21 and 11/30/21. Do not use the dates in the column headings below.

		A First 3 months 1-1 to 3-31-21	B First 5 months 1-1 to 5-31-21	C First 8 months 1-1 to 8-31-21	D 12 months 1-1 to 12-31-21
1. Enter total income subject to tax (reported on 2021 MI-1040, line 14) that is attributable to each period in the corresponding column	1.				
2. Annualization amounts (Fiduciaries, see instructions)	2.	4	2.4	1.5	1
3. Annualized total income. Multiply line 1 by line 2	3.				
4. Enter total exemption allowance (MI-1040, line 15)	4.				
5. Subtract line 4 from line 3	5.				
6. Multiply line 5 by 2021 tax rate 4.25% (0.0425)	6.				
7. Enter the sum of your 2021 MI-1040 credits from lines 18b, 19b, 25, 26, 27b, 28 and 29 in each column	7.				
8. Tax after credits. Subtract line 7 from line 6 (if less than zero, enter "0")	8.				
9. Multiply line 8 by 22.5% (1st period), 45% (2nd period), 67.5% (3rd period) and 90% (4th period). Enter the results in each column	9.	(line 8 x 22.5%)	(line 8 x 45%)	(line 8 x 67.5%)	(line 8 x 90%)
10. Enter combined amounts from line 16 of all previous columns	10.				
11. Subtract line 10 from line 9 (if less than zero, enter "0")	11.				
12. Required quarterly payment. Divide the amount on MI-2210, line 7, page 1, by four and enter the result in each column ...	12.				
13. Enter the amount from line 15 of the previous column	13.				
14. Add lines 12 and 13	14.				
15. Subtract line 11 from line 14 (if less than zero, enter "0")	15.				
16. Required installments. Enter the smaller of lines 14 or 11 here and on MI-2210, line 9, page 1	16.				