



**Underpayment of Individual Income Tax  
Penalty Computation 2025 Taxable Year**  
Nonresident and Part-Year Resident Filers

Attach Form R-210NR to  
your Form IT-540B.

**PLEASE PRINT OR TYPE**

Name as Shown in the Order on Tax Return				Social Security Number			
Yours				Yours			
Spouse's				Spouse's			
<b>Section 1 – Required Annual Payment Computation</b>							
1	2025 tax liability – See instructions.					00	
2	2024 tax liability – See instructions.					00	
3	Enter the smaller of Line 1 or Line 2. If no return was filed for 2024 or you filed as a part-year resident for 2024, use the amount from Line 1.					00	
4	Number of payments required for year						
<b>Section 2 – Underpayment Computation</b>				<b>04/15/25</b>		<b>06/15/25</b>	
						<b>09/15/25</b>	
						<b>01/15/26</b>	
5	Required payment - From Section 1, divide amount on Line 3 by the amount on Line 4. See instructions.				00		00
6	Amount paid for each period – See instructions.				00		00
7	Carryforward - Overpayment or underpayment from previous period on Line 9 of each column. Carryforward amounts from the previous period can be a positive number or a negative number. <b>Note:</b> No carryforward amount can be shown for the first period. See instructions.						00
8	Amount available for period. Add Lines 6 and 7.				00		00
9	Underpayment or overpayment - Subtract Line 5 from Line 8. A positive number indicates an overpayment. A negative number indicates an underpayment. Move the number on this line to Line 7 in next column.				00		00
<b>Section 3 – Exceptions</b>							
10	Exception 1 – See worksheet on page 3 of the instructions. <b>If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form.</b> If you filed as a part-year resident in 2024, exceptions 2 and 3 do not apply.						
11	Exception 2 – prior year's tax liability						
12	Exception 3 – prior year's income						
13	Exception 4 – annualized income					no exception available	
14	Exception 5 – installment period income						
<b>Section 4 – Penalty Computation</b>							
15	Amount of underpayment (from Line 9 above)				00		00
16	Date of payment – See instructions.						
17	Number of days from due date of installment						
18	Penalty – See instructions.				00		00
19	Underpayment penalty – Add amounts on Line 18. Enter the total here and on Form IT-540B, Line 35, if you have an <b>overpayment</b> . Enter the total here and on Form IT-540B, Line 48, if you have a <b>balance due</b> .						00