



**Underpayment of Individual Income Tax  
Penalty Computation 2025 Taxable Year**  
Resident Filers

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

PLEASE PRINT OR TYPE

Name as Shown in the Order on Tax Return	Social Security Number
Yours	Yours
Spouse's	Spouse's

**Section 1 – Required Annual Payment Computation**

1	2025 tax liability - See <i>instructions</i> .	00
2	2024 tax liability - See <i>instructions</i> .	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	

**Section 2 – Underpayment Computation**

	04/15/25	06/15/25	09/15/25	01/15/26
5	Required payment – From Section 1, divide amount on Line 3 by the amount on Line 4. See <i>instructions</i> .	00	00	00
6	Amount paid for each period – See <i>instructions</i> .	00	00	00
7	Carryforward – Overpayment or underpayment from the previous period shown 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 <i>instructions</i> .		00	00
8	Amount available for period. Add Lines 6 and 7.	00	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	00

**Section 3 – Exceptions**

10	Exception 1 – See <i>worksheet on page 3 of the instructions</i> . <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			

**Section 4 – Penalty Computation**

15	Amount of underpayment (from Line 9 above)	00	00	00
16	Date of payment – See <i>instructions</i> .			
17	Number of days from due date of installment			
18	Penalty – See <i>instructions</i> .	00	00	00
19	Underpayment penalty – Add amounts on Line 18. Enter the total here and on Form IT-540, Line 33, if you have an overpayment. Enter the total here and on Form IT-540, Line 46, if you have a <b>balance due</b> .			00