2025 VERMONT	*Annualized Income Installment Method for Underpayment of 2025 Estimated Tax by Individual, Estates, and Trusts*	WORKSHEET **IN-152A**	**Attach a copy of your federal Form 2210, pages 1-4**

Taxpayer Information

Print in BLUE or BLACK ink

Taxpayer's Last Name	First Name	MI	Social Security Number
1234567890123(17)	1234567890123(17)	1	123456789
Spouse's/CU Partner's Last Name	**First Name**	**MI**	**Social Security Number**
1234567890123(17)	1234567890123(17)	1	123456789

Required Annual Payment

1. **90% of 2025 VERMONT TAX MINUS CREDITS:** (Form IN-111, Line 20 minus Line 26c, multiplied by 90% (0.90)) . . . . 1. 123456789012345 .00
2. **100% of 2024 VERMONT TAX MINUS CREDITS:** (Form IN-111, Line 20 minus Line 26c). . . . . . . 2. 123456789012345 .00
3. Enter the lesser of Line 1 or Line 2. . . . . . . 3. 123456789012345 .00
4. Enter the amount from federal Form 2210, Page 1, Line 9 . . . . 4. 123456789012345 .00

Calculations

DUE DATES OF QUARTERLY PAYMENTS

CALCULATION OF UNDERPAYMENT

	April 15, 2025	June 15, 2025	Sept. 15, 2025	Jan. 15, 2026	Totals
5. Tax payments required per quarter from federal Form 2210, Page 3, Line 27	1234567	1234567	1234567	1234567	
6. Vermont payment due. (Divide Line 5 by Line 4, then multiply by Line 3.)	1234567	1234567	1234567	1234567	
7a. From 2025 Form IN-111, add Lines 26a, 26d, and 26e, then multiply by 25% (0.25) per quarter	1234567	1234567	1234567	1234567	
7b. Enter 2024 carryforward and 2025 quarterly estimated payments made by the due date per quarter.	1234567	1234567	1234567	1234567	
7c. Add Lines 7a and 7b. Each quarter should not equal more than Line 6; apply any excess to the next quarter	1234567	1234567	1234567	1234567	
8. Underpayment per quarter (Subtract Line 7c from Line 6). This line cannot be less than zero.	1234567	1234567	1234567	1234567	
9. Date FULL payment was made or April 15, 2026, whichever date is earlier.	1234567	1234567	1234567	1234567	

CALCULATION OF INTEREST

	April 15, 2025	June 15, 2025	Sept. 15, 2025	Jan. 15, 2026	Totals
10a. Number of days AFTER the due date to the date reported on Line 9 for each quarter, or Jan. 1, 2026, whichever date is earlier	1234567	1234567	1234567	1234567	
10b. Number of days FROM Jan. 1, 2026 to the date payment was made on Line 9 for each quarter, or April 15, 2026, whichever date is earlier. 4th quarter: Use number of days from Jan. 15, 2026.	1234567	1234567	1234567	1234567	
11a. Interest due for 2025 (Divide Line 10a by 365, multiply by 8.50% (0.085), then multiply by Line 8)	1234567	1234567	1234567	1234567	
11b. Interest due for 2026 (Divide Line 10b by 365, multiply by 7.75% (0.0775), then multiply by Line 8)	1234567	1234567	1234567	1234567	
12. Interest due per quarter (Add Lines 11a and 11b)	1234567	1234567	1234567	1234567	
13. Total underpayment interest due (Add Line 12 columns)					13. 1234567

CALCULATION OF PENALTY

	April 15, 2025	June 15, 2025	Sept. 15, 2025	Jan. 15, 2026	Totals
14. Number of months FROM the due date of that quarter to the date shown on Line 9 (a portion of a month counts as a whole month)	1234567	1234567	1234567	1234567	
15. Penalty due per quarter (Multiply Line 14 by 1% (0.01) then by Line 8)	1234567	1234567	1234567	1234567	
16. Total underpayment penalty due (Add Line 15 columns)					16. 1234567

TOTAL INTEREST AND PENALTY

17. Total underestimated interest and penalty due (Add Lines 13 and 16) 17. 1234567