

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

CALCULATION OF UNDERPAYMENT

5. Tax payments required per quarter from federal Form 2210, Page 3, Line 27

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6. Vermont payment due. (Divide Line 5 by Line 4, then multiply by Line 3.)

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7a. From 2025 Form IN-111, add Lines 26a, 26d, and 26e, then multiply by 25% (0.25) per quarter

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7b. Enter 2024 carryforward and 2025 quarterly estimated payments made by the due date per quarter

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7c. Add Lines 7a and 7b. Each quarter should not equal more than Line 6; apply any excess to the next quarter

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8. Underpayment per quarter (Subtract Line 7c from Line 6). This line cannot be less than zero

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9. Date FULL payment was made or April 15, 2026, whichever date is earlier

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CALCULATION OF INTEREST

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

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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

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11a. Interest due for 2025 (Divide Line 10a by 365, multiply by 8.50% (0.085), then multiply by Line 8)

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11b. Interest due for 2026 (Divide Line 10b by 365, multiply by 7.75% (0.0775), then multiply by Line 8)

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12. Interest due per quarter (Add Lines 11a and 11b)

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13. Total underpayment interest due (Add Line 12 columns)

13. 1234567

CALCULATION OF PENALTY

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)

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15. Penalty due per quarter (Multiply Line 14 by 1% (0.01) then by Line 8)

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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

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Worksheet IN-152A, Page 1 of 1, Rev. 10/25