TAXABLE YEAR

## **Underpayment of Estimated Tax by Corporations**

3) Percentage required. See instructions.       3) 30%       70% less that		2019 by Corporations								58	06
art 1       Figure the Underpayment         2       Installment due dates. See instructions       1         3       Percentage required. See instructions       2         4       Anount paid for each installment.       3         5       3       Orottes than min.         4       4       4         5       3       Orottes than min.         4       4       5         5       5       5         7       Orottes than min.       6         7       Orottes than min.       7         7       Orottes than min.       7         7       Orottes than min.       7         8       Decoption A regular Corporations, line 20 met?       8         8       Decoption A regular Corporations, line 20 met?       8         9       Exception 8 Une Penalty, corporations, line 20 met?       8         9       Decoption A regular Corporations, line 20 met?       8         9       Exception 6 Une 42) met?       8         9       Exception 6 Une Panetty Cites of the sole of the sole of the	_			, and	d ending (	mm/dd/yyy	y)	·			
1       Current year's tax. See instructions       1         2       Installment due dates. See instructions       1         4       Amount due. See instructions       1         5       Se       100% less that min.)         6       100% less that min.)       10         6       100% less that min.)       10         7       100% less that min.)       10         8       Amount due. See instructions       5a         9       100 min.       5a         10       Corepayment (subtract line 4 from line 6).       6         11       100% less that min.)       5a         11       100% less that min.)       10         11       100% less that min.)       10         11       100% less that min.)       100% less that min.)         11       100% less that min.)       100% less that min.)         11       100% less that min.)       100% less that min.)         11       100% less that min.)       100% less that min.)         11       100% less that min.)       100% less that min.)         11       100% less that min.)       100% less that min.)         11       100% less that min.)       100% less that min.)         11       100	or	poration name							California	corporation	number
Installment due dates. See instructions       (a)       (b)       (c)       (d)         Percentage required. See instructions       3       30%       70% less full       70% les	Pa	rt I Figure the Underpayment									
2 Installment due dates. See instructions 3 Percentage required. See instructions 4 Amount due. See instructions 4 Amount due. See instructions 6 Total reach installment. 5 Total results 6 Total reach installment. 5 Total results 7 Undersymment from previous installment. 5 Total results 7 Undersymment from previous installment. 5 Total results 7 Undersymment from previous installment. 7 Total results 7 Undersymment from previous installment. 7 Total results 7 Undersymment from previous installment. 7 Total results 7 Undersymment from previous installment. 6 Total results 7 Undersymment from previous installment. 7 Total results 7 Undersymment from previous installment, attach form ITE SoB to the insak of Form 100. F	1	Current year's tax. See instructions							1		
3       3 Procentage required. See instructions       3       3 9%       70% less teil       70% less prior         4       Amount due. See instructions       4 <td< td=""><td></td><td></td><td></td><td>(a</td><td>)</td><td>(b</td><td>)</td><td>(</td><td>(c)</td><td>(1</td><td>1)</td></td<>				(a	)	(b	)	(	(c)	(1	1)
A mount due. See instructions     A mount paid or credited for each installment.     A mount paid or credited for each installment.     A due ties and line 5be.     A due ties and line	2										
4 Amount due. See instructions       4         5 a Amount paid or credited for each installment.       5a         5 Addition 5 and line 5b.       5b         6 Uderpayment (subtract line 4 from line 4). See instructions.       6         7 Underpayment (subtract line 4 from line 4). See instructions.       6         7 Underpayment (subtract line 4 from line 4). See instructions.       7         7 art 11 Exceptions Vorksheets       7         7 art 11 Exceptions Vorksheets       7         7 art 11 Exceptions Vorksheets       7         7 b Exception B or C is met (or any installment, data form F155 506 to the inact 6 form 100, form 1000, form 1000 form 1000.         8 a Exception A – Lage Corporations, line 26 met?       5a         9 Exception C line 42) met?       9         9 Exception C line 42, met?       9         9 Exception C line 42, met?       9         9 Exception C line 64) met?       10         10 form 100 fine 42, met?       10         11 Extent for 64 met?       10         12 Exception C line 64 met?       11         13 Momber of days on line 12 after 10 day of the faxalle year.       11         14 Momber of days on line 12 after 30 day of the applicable year.       11         14 Number of days on line 12 after 30 days on	3	Percentage required. See instructions	3			70% le	ss 1st	70% le	ess prior	100% le	ess prior
5 a Amount paid or credited for each installment.       5a         b Overpayment from previous installment. See instructions.       5a         C Underpayment (subtact line 6 from line 4). See instructions.       6         V Derpayment (subtact line 6 from line 6).       7         I Inter 7 shows an underpayment for any installment, go to Part IV, Exceptions Norksheets.       7         Are 11 Exceptions to the Penalty. See instructions.       7         Ref 11 Exceptions both Penalty. See instructions.       7         Check the applicable boxes)       Yes       No       Yes       No         8 a Exception A – Reputar Corporations, line 8 an effect on the later of the park of Parm 100.       Form 100.       Form 100.       Form 100.         Streeption 3 (ine 42) met?       8a       8a       9       10       10       10       10       10       10       10       10       10       11       10       10<	4	Amount due. See instructions	4	(1101 1855 1	nan mm.)						
b       Overpayment from previous installment. See instructions.       5h         6       Add line 5b.       6         7       There 3 shows an underpayment for any installment, go to Part IV, Exceptions to the Penatry. See instructions. If Exception A. Ine & a is met for all four installments, do not attach this form to the leturn.         1       There 3 shows an underpayment (attach time TPI 5606 to the lack of Pont 100). Format 050 error 169.         check the applicable boxes       Yes       No       Yes       No         8       Check the applicable boxes       Yes       No       Yes       No         9       Exception A – Large Corporations, line 30, met?       9	-										
6 Add ines Sa and lines 50.       6         7 Underpayment (subtract line 4 from line 6).       6         8 Inter 2 shows an underpayment for any installment, go to Part IV, Exceptions Norkheets.       7         Part II Exceptions to the Penalty. See instructions.       7         Part II Exceptions to the Penalty. See instructions. If Exception A increments, do not attach this form to the return.       7         If Exception A or C is met, for any installment, attach form FTB 5006 to the back of Form 100, form 100W, Form 102% or Form 10.8.       No         8 a Exception A – Regular Corporations, line 30 met?       9       No       Yes       Yes	•										
Overgament (subtract line 4 from line 6), the line 7 shows an underpayment tor any installment, on out attach this turns to the eturn.       7         Part II Exception 8 tor De Penalty. See instructions. If Exception A line 8 as met focus rour installments, on out attach this turns to the eturn.       7         8 a Exception A – Regular Corporations, line 26 met?       8a       0       7         8 a Exception A – Regular Corporations, line 26 met?       8a       0       9         9 Exception C (line 42) met?       9       0       0       0         9 Exception C (line 42) met?       10       0       0       0       0         1 Exception C (line 42) met?       10       0	6		6								
If line 7 shows an underpayment for any installment, go to Part IV. Exception 8 worksheets.       7         Part II       Exception 8 or C is met, for any installment, atch form FIB 5006 to the back of Form 100. Form 100W. Form 100S or Form 10.         If Exception A – Regular Corporations, line 30, met?       8         B       Exception A – Large Corporations, line 30, met?         B       Exception A – Large Corporations, line 30, met?         B       Exception C (line 42) met?         Chine 42) met?       9         I       Exception 10 (line 42) met?         S       Exception 10 (line 42) met?         I       Form 100 Fires, see instructions.         I       Exception 10 (line 42) met?         I       Exception 10 (line 42) met?         I       Exception 41 (line 7 shows an underpayment 11 (lin	7	Underpayment (subtract line 6 from line 4). See instructions.									
go to Part IV, Exceptions Worksheets     7       Part II Exceptions to the Penalty. See instructions. If Exception A, line 8 a is met for air visual ments, do not attach this k rm to the eturn. If Exception B or C is met for air visual ment, attach form to Box 6 Form 10.00, Form 10.00%, Form 10.9.       8 a Exception A – Regular Corporations, line 26 met?     8a       9 Exception C (line 64) met?     9       10 Exception C (line 64) met?     10       11 Exter the earlier of the payment date, or the 15th day of the 37 mm visual ment at the thore are installment by completing line 11 through line 22.       11 Enter the earlier of the payment date, or the 15th day of the 37 mm visual ment and none of the Inree exceptions is met, figure the penalty for that installment day on line 12 date 101/20 or the 37 mm visual ment and none of the Inree exceptions is met, figure the penalty for that installment day on line 12 date 101/20 or the 37 mm visual ment and none of the Inree exceptions is met, figure the penalty for that installment date, whichever is earlier.       11 The payment date, whichever is earlier.     11       12 Number of days on line 12 date 101/20 or the payment date, whichever is earlier.     13       14 Number of days on line 12 date 102 or visual meter viol 20 or the payment date, whichever is earlier.     16       5 Arr Bay and Inform Visual Matter Visual Visual Matter Visual Visual Matter Visual		Overpayment (subtract line 4 from line 6).									
art II       Exceptions to the Penalty. See instructions. If Exception A, line 8a is met for will four instalments, do not attach this form to the leturn. If Exception A or 0 is met, for any instalment, attach form FIB 8006 to the back of Form 100, form 1000 k form 100.         8 a       Exception A - Regular Corporations, line 30 met?       8a         b       Exception B (line 42) met?.       8a         0       Exception B (line 42) met?.       9         10       Image: the Penalty. If line 7 shows an underpayment for my installment and none of the Inree exceptions is met, figure the penalty for that installment by completing line 11 through line 22.         11       Further bearlier of the payment date, or the 15th day of the 3rd mother of days on line 12 after 6/dt 19 and large or 101/20 or the payment date, whichever is earlier.       11         12       Number of days on line 12 after 6/dt 19 and large or 101/20 or the payment date, whichever is earlier.       14         13       Number of days on line 12 after 6/dt 19 and large or 101/20 or the payment date, whichever is earlier.       16         6       For fitscal year corporations, suity. Number of days on line 12 after 6/dt 19 and large or 101/20, or the payment date, whichever is earlier.       17         13       Number of days on line 13       X (line 7		If line 7 shows an underpayment for any installment,						Č			
If Exception B or C is met, for any installment, attach form FTB 5806 to the back of Form 100. Form 1000, Form 1000, Form 100. (check the applicable boxes) 8 a Exception A - Large Corporations, line 30, met?		go to Part IV, Exceptions Worksheets.	7								
(check the applicable boxes)       Yes       No       Yes	Pa	rt II Exceptions to the Penalty. See instructions. If Exception A	A, line	8a is met f	or all four	installments	s, <b>do not</b> a	ttach this	form to the	return.	
8 a Exception A - Regular Corporations, line 26 met?       8 a         b Exception A - Large Corporations, line 30, met?       8 b         c Exception C (line 42) met?       8 b         c Exception C (line 42) met?       10         c Exception C (line 64) met?       11         c Exception C (line 64)			FIR 2			- ·					N
b       Exception A - Large Corporations, line 30, met?       9       <		( , , , , , , , , , , , , , , , , , , ,	0-	Yes	NO	Yes	NO	Yes	NO	Yes	No
9       Exception C (line 42) met?       9       10         0       Exception C (line 64) met?       10       10         eart III Figure the Penalty. If line 7 shows an underpayment for ony installment and none of the hree exceptions is met, figure the penalty for that installment by completing line 11 through line 22.       1         1       Enter the earlier of the payment date, or the 15th day of the 3rd month after the close of the taxable year.       11         2       Number of days form date shown on line 2 to date shown on line 11.       12         3       Number of days on line 12 hefore 7/01/49 or the payment date, whichever is earlier.       13         4       Number of days on line 12 hefore 7/01/20 or the payment date, whichever is earlier.       14         5       Number of days on line 12 hefore 7/01/20 or the payment date, whichever is earlier.       15         6       For fiscal year corporations due tore 1/01/21 go in the 2 after for fiscal year corporations.       16         6       For fiscal year corporations only. Number of days on line 12 after 12 31/20 and before 2/15/21. See instructions.       18         9       Number of days in lina 3       X 6% x line 7       18         9       Number of days in lina 13       X 6% x line 7       19         0       Number of days in lina 16       21       21         11       Number of days in lina 16 <td< td=""><td>ö</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	ö										
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1       Enter the earlier of the payment date, or the 15th day of the 3rd month after the close of the taxable year.         2       Form 109 filers, see instructions.         2       Number of days on line 12 before 7/01/20 or the payment date, whichever is earlier.         4       Number of days on line 12 after 12 31/49 and before 7/01/20 or the payment date, whichever is earlier.         13       14         5       Number of days on line 12 after 12 31/49 and before 7/01/20 or the payment date, whichever is earlier.         6       For fiscal year corporations.         9       Import of days on line 12 after 12 31/49 and before 7/01/22. See instructions.         16       For fiscal year corporations only. Number of days on line 12 after 12/31/29 and before 7/01/25. See instructions.         17       Number of days on line 13         18       19         9       Number of days on line 15         Number of days on line 15       x 5% x line 7         18       19         19       20         11       22         11       22         12       12         14       14         15       16         16       16         17       18         18       19         19       20		rt III Figure the Penalty. If line 7 shows an underpayment for		stallment an	d none of	the three ex	ceptions	is met, figu	ure the pena	lty for that	
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2       Number of days from date shown on line 2 to date shown on line 11       12         3       Number of days on line 12 before 7/01/49, or       13         4       Number of days on line 12 after 6/30 19 and before 7/01/20, or       14         5       Number of days on line 12 after 12 31/49 and before 7/01/20, or       14         6       For fiscal year corporations only. Number of days on line 12 after       16         6/30/28 and before 1/01/2.       See instructions.       16         7       For fiscal year corporations only. Number of days on line 12 after       17         1/2/31/20 and before 2/15/24. See instructions.       18       19         9       Number of days on line 14       19       20         10       Number of days in taxable year       x 5% x line 7       20         11       19       20       21         12       21       22       20         13       22       20       21         24       Add amounts for each column from line 18       16       22         22       22       22       22         24       Add amounts for each column from line 18       22       22         25       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a; </td <td></td> <td>-</td> <td>11</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		-	11								
3       Number of days on line 12 before 7/01/49, or the payment date, whichever is earlier.       13         4       Number of days on line 12 after 6/30 19 and before 7/01/20 or the payment date, whichever is earlier.       14         5       Number of days on line 12 after 12 31/49 and before 7/01/20 or the payment date, whichever is earlier.       14         6       For fiscal year corporations only. Number of days on line 12 after 6/30/20 and before 1/01/24. See instructions.       15         7       For fiscal year corporations only. Number of days on line 12 after 12/31/20 and before 2/15/24. See instructions.       16         12/31/20 and before 1/01/24. See instructions.       17       18         9       Number of days in line 14       x 6% x line 7         19       19       19         0       Number of days in taxable year       x 6% (see instructions) x line 7         21       20       21         11       22       22         24       Add amounts for each column from line 18       22         25       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;	12										
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the payment date, whichever is earlier. 14   5 Number of days on line 12 atter 12 31/49 and before 7/01/29, or the payment date, whichever is earlier.   6 For fiscal year corporations only. Number of days on line 12 after 6/30/29, and before 1/01/24. See instructions.   6 For fiscal year corporations only. Number of days on line 12 after 12/31/29, and before 2/15/24. See instructions.   16 16   7 7   8 Number of days on line 13 Number of days on line 12 after 704 and before 2/15/24. See instructions.   17 18   9 Number of days on line 13 Number of days in taxable year   x 5% x line 7 19   9 Number of days on line 15 Number of days on line 15   Number of days on line 15 Number of days on line 15 Number of days on line 17 Number of days in taxable year   x % (see instructions) x line 7.   21   22   24   24   25   26   70   70   27		_	13								
5       Number of days on line 12 after 12 31/49 and before 7/01/29, or the payment date, whichever is earlie. Calendar year corporations, see instructions.       15         6       For fiscal year corporations only. Number of days on line 12 after 6/30/29 and before 1/01/24. See instructions.       16         7       For fiscal year corporations only. Number of days on line 12 after 12/31/29 and before 2/15/24. See instructions.       16         8       Number of days in taxable year       x 5% x line 7         9       Number of days in taxable year       x 5% x line 7         19       19       20         10       Number of days in taxable year       x 5% x line 7         11       Number of days in taxable year       x 5% x line 7         12       19       20         11       20       20         12       20       21         2       20       21         2       20       21         2       20       21         2       20       21         2       20       21         2       20       21         2       20       21         2       20       21         2       20       21         2       22       22	14	Number of days on line 12 after 6/30 19 and before 1/01/20 or									
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see instructions. 15   6 For fiscal year corporations only. Number of days on line 12 after   6/30/20 and before 1/01/21. See instructions.   7 For fiscal year corporations only. Number of days on line 12 after   12/31/20 and before 2/15/21. See instructions.   8 Number of days on line 13   Number of days on line 14   Number of days on line 14   Number of days on line 15   Number of days on line 15   Number of days on line 16   Number of days on line 17   Number of days on line 17   Number of days in taxable year   x % (see instructions) x line 7.   21   22   23   Add amounts for each column from line 18   through line 22.   24   25   Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;	15	Number of days on line 12 after 12/31/ <del>19</del> and before 7/01/29, or									
6 For fiscal year corporations only. Number of days on line 12 after   6/30/20 and before 1/01/21. See instructions.   7   7   For fiscal year corporations only. Number of days on line 12 after   12/31/20 and before 2/15/21. See instructions.   12/31/20 and before 2/15/21. See instructions.   8   Number of days on line 13   Number of days on line 14   Number of days on line 15   Number of days on line 15   Number of days on line 16   Number of days on line 16   Number of days on line 17   Number of days on line 17   Number of days on line 18   through line 22.   2a   Add amounts for each column from line 18   through line 22.   2b   Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;		the payment date, whichever is earlier. Calendar year corporations,									
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7       For fiscal year corporations only. Number of days on line 12 after         12/31/26 and before 2/15/24, See instructions.       17         8       Number of days on line 13         Number of days on line 13       x 5% x line 7         9       Number of days on line 14         Number of days on line 14       x 6% x line 7         9       Number of days on line 15         Number of days on line 15       x 6% x line 7         19       19         0       Number of days on line 16         Number of days on line 16       x 5% x line 7         Number of days on line 16       x % (see instructions) x line 7         20       21         21       22         22       22         23       Add amounts for each column from line 18         through line 22       x % (see instructions) x line 7         22       22a         24       22a	16	For fiscal year corporations only. Number of days on line 12 after									
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Number of days in taxable year       x 6%x x line 7       19         0       Number of days on line 15 Number of days in taxable year       x 5%x line 7       20         1       Number of days on line 16 Number of days in taxable year       x 5%x line 7       20         1       Number of days on line 16 Number of days in taxable year       x % (see instructions) x line 7       21         2       Number of days in taxable year       x % (see instructions) x line 7       22         2       Add amounts for each column from line 18 through line 22       x % (see instructions) x line 7       22         2       2       2       2         2       2       2       2         2       2       2       2	18		18								
0       Number of days on line 15 Number of days in taxable year       x 5% x line 7         1       Number of days on line 16 Number of days in taxable year       x % (see instructions) x line 7         2       Number of days on line 17 Number of days in taxable year       x % (see instructions) x line 7         2       Add amounts for each column from line 18 through line 22       x % (see instructions) x line 7         2b       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;	19										
Number of days in taxable year       x 5% x line 7       20         1       Number of days on line 16 Number of days in taxable year       x % (see instructions) x line 7       21         2       Number of days on line 17 Number of days in taxable year       x % (see instructions) x line 7       21         2a       Add amounts for each column from line 18 through line 22       x % (see instructions) x line 7       22         2b       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;       21			19								
1       Number of days on line 16 Number of days in taxable year       x % (see instructions) x line 7       21         2       Number of days on line 17 Number of days in taxable year       x % (see instructions) x line 7       22         2a       Add amounts for each column from line 18 through line 22       x % (see instructions) x line 7       22         2b       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;       21	20		20								
Number of days in taxable year       x % (see instructions) x line 7       21         2       Number of days on line 17 Number of days in taxable year       x % (see instructions) x line 7       22         2a       Add amounts for each column from line 18 through line 22       x % (see instructions) x line 7       22         2b       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;       22a	••		20								
2       Number of days on line 17 Number of days in taxable year       x % (see instructions) x line 7       22         2a       Add amounts for each column from line 18 through line 22       22a       22a         2b       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;       22a	21		21								
Number of days in taxable year       x % (see instructions) x line 7       22         2a       Add amounts for each column from line 18 through line 22       22a         2b       Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;	<b>วว</b>										
through line 22       22a       22a         2b Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;       22a	"		22								
2b Total estimated penalty due. Add line 22a, column (a) through column (d). Enter here and on Form 100, line 43a;	22a		222								
	))!	-		n (d) Ento	r here and	on Form 10	)0 line 49	 !a·			
	.21			. ,					22b		



**Part IV Exceptions Worksheets.** Even if line 7 shows an underpayment for any installment, the Franchise Tax Board will **not** assess a penalty **if** timely payments were made and they equal or exceed the amount determined under any of the three exceptions for the same installment period.

Ex	ception A — Prior Year's Tax — Regular Corpor	ation	S							
	Prior year's tax (the return must have been for a full 12 months)							23		
	,			(a)	1	(b)		(c)		d)
			30%		· ·	70%		)%	100%	
			(not less	than min.)						
24	Enter line 23 x the percentage shown	24								
25	Amount paid by the installment due date (cumulative)	25								
26	If line 25 is greater than line 24, the exception is met.									
	Check "Yes" here and check the applicable "Yes" box in									
	Part II, line 8a. If line 24 is greater than line 25, the exception									
	is <b>not</b> met. Check "No" here and check the applicable									
	"No" box in Part II, line 8a	26	Yes	No	Yes	No	Yes	No	Yes	No
Ex	cception A — Prior Year's Tax — Large Corporat	ions		•						•
Us	e this exception only if prior year tax is less than current year tax.						×			
27	Current year's tax							27		
							1st Inst	tallment	2nd Ins	tallment
28	a Installment due. Enter line 23 x 30%					<b>28</b> a				
	<b>b</b> Installment due. Enter line 27 x 70%					28b				
29	Amount paid by the installment due date (cumulative)					29				
30	If line 29 is greater than line 28 for both installments, the except	ion is r	net. Check	k "Yes" here	e for each					
	installment and check the applicable "Yes" box in Part II, line 8b	. The ex	ception to	o the penalt	y applies					
	only if line 29 is greater than line 28 for both installments. If line	e 28 is	preater that	n line 29 fc	or					
	either installment, the exception is <b>not</b> met. Check "No" here and	d check	the applic	cable						
	"No" box in Part II, line 8b.					30	Yes	No	Yes	No
See	e instructions regarding amounts to use for installment 3 and inst	allment	4.							
Ex	ception B — Tax on Annualized Current Year Inco	ne	(a)		(b)		(C)		(d)	
	ter number of months for each period. See instructions				· ·	,		,		,
	Enter taxable income for each annualization period	31								
	Annualization amounts. See instructions	32								
	<b>a</b> Annualized taxable income. Multiply line 31 by line 32	33a								
	<b>b</b> R&TC Section 23802(e) deduction (S corporations only)	33b								
	c Net income. Subtract line 33b from line 33a	33c								
34	Tax. Multiply line 33c by the current tax rate	34								
	Tax credits for each payment period.	35								
	Subtract line 35 from line 34	36								
	Other taxes *	37								
	Total tax. Add line 36 and line 37	38								
	Applicable percentage. For short period returns (taxable year									
	of less than 12 months), see the instructions for Part I, line 3.	39	30%		7	0%	70%		100%	
			(not less than min.)				10/0		10	0,0
40	Installment due. Multiply line 38 by line 39	40								
	Amount paid by the installment due date (cumulative)	41								
	If line 41 is greater than line 40, the exception is met.									
72	Check "Yes" here and check the applicable "Yes" box in									
	Part II, line 9. If line 40 is greater than line 41, the									
	exception is <b>not</b> met. Check "No" here and check the									
		42	Yes	No	Vec	No	Vac	No	Vac	No
*1.	applicable "No" box in Part II, line 9.				Yes		Yes		Yes	No No
	nclude alternative minimum tax, S corporation taxes from Schedu	ie D (1	JUS) and I	ioni ine exi	cess net pa	ISSIVE INCOI	ne, me uSt	uo annuai ta	ax, installm	IEIII
am	ount credit recapture, and the minimum franchise tax.									



## Part IV Exceptions Worksheets (Continued)

xception C — Tax on Annualized Seasonal Incon	ne	(a)		(b)		(0	:)	(0	1)
		1st 3 mon	ths	1st 5 m	onths	1st 8 m	nonths	1st 11	months
B Enter taxable income for the following periods:									
<b>a</b> Taxable year beginning in 201 <del>6</del> ,	43a								
<b>b</b> Taxable year beginning in 2017	43b								
<b>c</b> Taxable year beginning in 2018	43c								
Enter taxable income for each period for the taxable									
year beginning in 20 <del>19</del> .	44								
		1st 4 mon	ths	1st 6 m	onths	1st 9 m	nonths	Entire	e vear
Enter taxable income for the following periods:									, jou.
<b>a</b> Taxable year beginning in 2016	45a								
<b>b</b> Taxable year beginning in 2017	45b			1					
<b>c</b> Taxable year beginning in 2018	45c								
Divide the amount in each column on line 43a by the									
amount in column (d) on line 45a	46								
Divide the amount in each column on line 43b by the	40								
-	47								
amount in column (d) on line 45b	41								
-	40		1						
amount in column (d) on line 45c	48 49								
Add line 46 through line 48									
Divide line 49 by 3	50			4 1 0					
		1st 4 mon	ths	1st 6 m	onths	1st 9 n	nonths	Entire	e year
a Divide line 44 by line 50	51a				_				
<b>b</b> R&TC Section 23802(e) deduction. (S corporations only).	51b								
c Net income. Subtract line 51b from line 51a	51c				· ·				
Tax. Multiply line 51c by the current tax rate	52								
Divide the amounts in column (a) through column (c) on									
line 45a by the amount in column (d) on line 45a	53								
Divide the amounts in column (a) through column (c) on									
line 45b by the amount in column (d) on line 45b	54								
Divide the amounts in column (a) through column (c) on									
line 45c by the amount in column (d) on line 45c	55								
Add line 53 through line 55	56								
Divide line 56 by 3	57								
Multiply the amounts in column (a) through column (c) of									
line 52 by the amounts in the corresponding column of line 57.									
In column (d), enter the amount from line 52, column (d)	58								
Tax credits for each payment period.	59								
Subtract line 59 from line 58	60								
Other taxes *	61								
		(not less than	min.)						
Total tax. Add line 60 and line 61	62								
Amount paid by the installment due date (cumulative)	63								
Amount paid by the installment due date (cumulative) If line 63 is greater than line 62, the exception is met.	00								
Check "Yes" here and check the applicable "Yes" box in									
Part II, line 10. If line 62 is greater than line 63, the exception									
is <b>not</b> met. Check "No" here and check the applicable									
	64	Vac		Vaa	Ne	Var	Na	Vee	
"No" box in Part II, line 10	64	Yes	Vo	Yes	No	Yes	No	Yes	l No

\*Include alternative minimum tax, S corporation taxes from Schedule D (100S) and from the excess net passive income, QSub annual tax, installment amount credit recapture, and the minimum franchise tax.