

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  | 2017 tax liability - See instructions.  |                        |    |                 |    |                 |    | 00                     |    |  |
| 2  | 2016 tax liability - See instructions.  |                        |    |                 |    |                 |    | 00                     |    |  |
| 3  | Enter the smaller of Line 1 or Line 2.  |                        |    |                 |    |                 |    | 00                     |    |  |
| 4  | Number of payments required for year.   |                        |    |                 |    |                 |    |                        |    |  |
| <b>Section 2 – Underpayment Computation</b>            |   | <b>04/15/17</b>        |    | <b>06/15/17</b> |    | <b>09/15/17</b> |    | <b>01/15/18</b>        |    |  |
| 5  | Required payment - From Section 1, divide amount on Line 3 by the amount on Line 4. See instructions.   |                        | 00 |                 | 00 |                 | 00 |                        | 00 |  |
| 6  | Amount paid for each period – See instructions.   |                        | 00 |                 | 00 |                 | 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 |                 | 00 |                        | 00 |  |
| 8  | Amount available for period. Add Lines 6 and 7.   |                        | 00 |                 | 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 |                        | 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>   |                        |    |                 |    |                 |    |                        |    |  |
| 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 |                 | 00 |                        | 00 |  |
| 16   | Date of payment – See instructions.   |                        |    |                 |    |                 |    |                        |    |  |
| 17   | Number of days from due date of installment   |                        |    |                 |    |                 |    |                        |    |  |
| 18   | Penalty – See instructions.   |                        | 00 |                 | 00 |                 | 00 |                        | 00 |  |
| 19   | Penalty – Add amounts on Line 18. Enter the total here and on Form IT-540B-NRA, Line 30 if you have an <b>overpayment</b> . Enter the total here and on Form IT-540B-NRA, Line 43 if you have a <b>balance due</b> .  |                        |    |                 |    |                 |    |                        | 00 |  |