

Part III



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18



Amount on line 17 3 Number of days paid before 4/15/92 3 .00025

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20 **PENALTY.** Subtract line 19 from line 18. Enter the result here and on Form 1040, line 65; Form 1040A, line 33; Form 1040NR, line 65; or Form 1041, line 26 ©

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Part IV Regular Method (See the instructions if you are filing Form 1040NR.)

Section A—Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/91	(b) 6/15/91	(c) 9/15/91	(d) 1/15/92	
21	Required installment. Divide line 13 by 4 and enter the result in each column. Exception: If you use the Annualized Income Installment Worksheet, see the instructions on page 4. Be sure you checked the box on line 1b in Part I	21				
22	Estimated tax paid and tax withheld. (See instructions.) For column (a) only, also enter the amount from line 22 on line 26. (If line 22 is equal to or more than line 21 for all payment periods, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked a box in Part I.) Complete lines 23 through 29 of one column before going to the next column.	22				
23	Enter amount, if any, from line 29 of previous column	23				
24	Add lines 22 and 23	24				
25	Add amounts on lines 27 and 28 of the previous column	25				
26	Subtract line 25 from line 24. If zero or less, enter -0-. For column (a) only, enter the amount from line 22	26				
27	If the amount on line 26 is zero, subtract line 24 from line 25. Otherwise, enter -0-	27				
28	Underpayment. If line 21 is equal to or more than line 26, subtract line 26 from line 21. Then go to line 23 of next column. Otherwise, go to line 29 ©	28				
29	Overpayment. If line 26 is more than line 21, subtract line 21 from line 26. Then go to line 23 of next column	29				

Section B—Figure the Penalty (Complete lines 30 through 33 of one column before going to the next column.)

Rate Period 1	April 16, 1991—December 31, 1991			
		4/15/91	6/15/91	9/15/91
30	Number of days FROM the date shown above line 30 TO the date the amount on line 28 was paid or 12/31/91, whichever is earlier	Days:	Days:	Days:
31	Underpayment on line 28 (see instructions) 3 $\frac{\text{Number of days on line 30}}{365}$ 3 .10 ©	\$	\$	\$
Rate Period 2	January 1, 1992—April 15, 1992			
		12/31/91	12/31/91	12/31/91
32	Number of days FROM the date shown above line 32 TO the date the amount on line 28 was paid or 4/15/92, whichever is earlier	Days:	Days:	Days:
33	Underpayment on line 28 (see instructions) 3 $\frac{\text{Number of days on line 32}}{366}$ 3 .09 ©	\$	\$	\$
34	PENALTY. Add all amounts on lines 31 and 33 in all columns. Enter the total here and on Form 1040, line 65; Form 1040A, line 33; Form 1040NR, line 65; or Form 1041, line 26. ©			
	34	\$		