



**Underpayment of Individual Income Tax Penalty  
Computation 2022 Taxable Year**

Attach Form R-210NR to  
your Form IT-540B

Nonresident and Part-Year Resident Filers

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	2022 tax liability – See instructions.									00
2	2021 tax liability – See instructions.									00
3	Enter the smaller of Line 1 or Line 2. If no return was filed for 2021 or you filed as a part-year resident for 2021, use the amount from Line 1.									00
4	Number of payments required for year									
<b>Section 2 – Underpayment Computation</b>		<b>04/15/22</b>		<b>06/15/22</b>		<b>09/15/22</b>		<b>01/15/23</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> If you filed as a part-year resident in 2021, exceptions 2 and 3 do not apply.									
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	Underpayment penalty – Add amounts on Line 18. Enter the total here and on Form IT-540B, Line 34 if you have an <b>overpayment</b> . Enter the total here and on Form IT-540B, Line 47 if you have a <b>balance due</b> .									00