



**Underpayment of Individual Income Tax
Penalty Computation 2025 Taxable Year**
Resident Filers

Attach Form R-210R to
your Form IT-540.

PLEASE PRINT OR TYPE

Name as Shown in the Order on Tax Return		Social Security Number							
Yours		Yours							
Spouse's		Spouse's							
Section 1 – Required Annual Payment Computation									
1	2025 tax liability - <i>See instructions.</i>					00			
2	2024 tax liability - <i>See instructions.</i>					00			
3	Enter the smaller of Line 1 or Line 2. If no return was filed for 2024 or you filed as a part year-resident for 2024, use the amount from Line 1.					00			
4	Number of payments required for year								
Section 2 – Underpayment Computation		04/15/25		06/15/25		09/15/25		01/15/26	
5	Required payment – From Section 1, divide amount on Line 3 by the amount on Line 4. <i>See instructions.</i>		00		00		00		00
6	Amount paid for each period – <i>See instructions.</i>		00		00		00		00
7	Carryforward – Overpayment or underpayment from the previous period shown on Line 9 of each column. Carryforward amounts from the previous period can be a positive number or a negative number. Note: No carryforward amount can be shown for the first period. <i>See instructions.</i>				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
Section 3 – Exceptions									
10	Exception 1 – <i>See worksheet on page 3 of the instructions.</i> If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form. If you filed as a part-year resident in 2024, 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								
Section 4 – Penalty Computation									
15	Amount of underpayment (from Line 9 above)		00		00		00		00
16	Date of payment – <i>See instructions.</i>								
17	Number of days from due date of installment								
18	Penalty – <i>See instructions.</i>		00		00		00		00
19	Underpayment penalty – Add amounts on Line 18. Enter the total here and on Form IT-540, Line 33, if you have an overpayment. Enter the total here and on Form IT-540, Line 46, if you have a balance due .					00			