



Worksheet for Form 2210, Part III, Section B—Figure the Penalty (Penalty Worksheet)

Keep for Your Records

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you'll need to make more than one computation for that column.

| | | Payment Due Dates | | | |
|--|-----------|-------------------|--------------------|---|----------------------|
| | | (a) 04/15/24 | (b) 06/15/24 | (c) 09/15/24 | (d) 01/15/25 |
| 1a Enter your underpayment from Part III, Section A, line 17 | 1a | | 326. | 2,369. | |
| 1b Date and amount of each payment applied to the underpayment in the same column. Don't enter more than the underpayment amount on line 1a for each column (see instructions). Note. Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid. | 1b | | 09/15/2024 326. | 01/06/2025 2,369. 19/12/2024 990. 01/06/2025 1379. | Multiple entries ok! |
| Rate Period 1: April 16, 2024–June 30, 2024 | | | | | |
| 2 Computation starting dates for this period | 2 | 04/15/24 | 06/15/24 | | |
| | | Days: | Days: 15 | | |
| 3 Number of days from the date on line 2 to the date the amount on line 1a was paid or 06/30/24, whichever is earlier | 3 | | | | |
| 4 Underpayment on line 1a × $\frac{\text{Number of days on line 3}}{366}$ × 0.08 | 4 | | 1.07 | | |
| Rate Period 2: July 1, 2024–September 30, 2024 | | | | | |
| 5 Computation starting dates for this period | 5 | 06/30/24 | 06/30/24 | 09/15/24 | |
| | | Days: | Days: 77 | Days: 15 | |
| 6 Number of days from the date on line 5 to the date the amount on line 1a was paid or 09/30/24, whichever is earlier | 6 | | | | |
| 7 Underpayment on line 1a × $\frac{\text{Number of days on line 6}}{366}$ × 0.08 | 7 | | 5.49 | 7.77 | |
| | | \$ | \$ | \$ | |
| Rate Period 3: October 1, 2024–December 31, 2024 | | | | | |
| 8 Computation starting dates for this period | 8 | 09/30/24 | 09/30/24 | 09/30/24 | |
| | | Days: | Days: | Days: 92 | |
| 9 Number of days from the date on line 8 to the date the amount on line 1a was paid or 12/31/24, whichever is earlier | 9 | | | | |
| 10 Underpayment on line 1a × $\frac{\text{Number of days on line 9}}{366}$ × 0.08 | 10 | | | 47.64 | |
| | | \$ | \$ | \$ | |
| Rate Period 4: January 1, 2025–April 15, 2025 | | | | | |
| 11 Computation starting dates for this period | 11 | 12/31/24 | 12/31/24 | 12/31/24 | 01/15/25 |
| | | Days: | Days: | Days: 6 | Days: |
| 12 Number of days from the date on line 11 to the date the amount on line 1a was paid or 04/15/25, whichever is earlier | 12 | | | | |
| 13 Underpayment on line 1a × $\frac{\text{Number of days on line 12}}{365}$ × 0.07 | 13 | | | 2.73 | |
| | | \$ | \$ | \$ | \$ |
| 14 Penalty. Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 19 of Part III, Section B | 14 | | | | 65. |