



**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
<b>1a</b> Enter your underpayment from Part III, Section A, line 17 .....	<b>1a</b>	326.	2,369.	
<b>1b</b> 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). <b>Note.</b> Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	<b>1b</b>	09/15/2024 326.	01/06/2025 2,369. <b>19/12/2024 990.</b> <b>01/06/2025 1379.</b> <span style="color: red;">Multiple entries ok!</span>	
<b>Rate Period 1: April 16, 2024–June 30, 2024</b>				
<b>2</b> Computation starting dates for this period .....	<b>2</b>	04/15/24	06/15/24	
<b>3</b> Number of days <b>from</b> the date on line 2 to the date the amount on line 1a was paid <b>or</b> 06/30/24, whichever is earlier .....	<b>3</b>	Days:	Days: 15	
<b>4</b> Underpayment      Number of days on line 1a      × <u>on line 3</u> × 0.08	<b>4</b>		1.07	
<b>Rate Period 2: July 1, 2024–September 30, 2024</b>				
<b>5</b> Computation starting dates for this period .....	<b>5</b>	06/30/24	06/30/24	09/15/24
<b>6</b> Number of days <b>from</b> the date on line 5 to the date the amount on line 1a was paid <b>or</b> 09/30/24, whichever is earlier .....	<b>6</b>	Days:	Days: 77	Days: 15
<b>7</b> Underpayment      Number of days on line 1a      × <u>on line 6</u> × 0.08	<b>7</b>		5.49	7.77
<b>Rate Period 3: October 1, 2024–December 31, 2024</b>				
<b>8</b> Computation starting dates for this period .....	<b>8</b>	09/30/24	09/30/24	09/30/24
<b>9</b> Number of days <b>from</b> the date on line 8 to the date the amount on line 1a was paid <b>or</b> 12/31/24, whichever is earlier .....	<b>9</b>	Days:	Days:	Days: 92
<b>10</b> Underpayment      Number of days on line 1a      × <u>on line 9</u> × 0.08	<b>10</b>	\$	\$	\$ 47.64
<b>Rate Period 4: January 1, 2025–April 15, 2025</b>				
<b>11</b> Computation starting dates for this period .....	<b>11</b>	12/31/24	12/31/24	12/31/24      01/15/25
<b>12</b> Number of days <b>from</b> the date on line 11 to the date the amount on line 1a was paid <b>or</b> 04/15/25, whichever is earlier .....	<b>12</b>	Days:	Days:	Days: 6 Days:
<b>13</b> Underpayment      Number of days on line 1a      × <u>on line 12</u> × 0.07	<b>13</b>	\$	\$	\$ 2.73
<b>14</b> <b>Penalty.</b> 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 .....	<b>14</b>	\$	\$	\$ 65.