



For calendar year 2012 or fiscal year beginning \_\_\_\_\_, 2012 and ending \_\_\_\_\_,  
Name(s) as shown on Form 1040ME or 1041ME \_\_\_\_\_ Your SSN or EIN \_\_\_\_\_

**Part I — Calculating Your Underpayment**

1. 2012 tax. (Form 1040ME - line 26 minus lines 27c and 27d or Form 1041ME - line 6) ..... 1. \_\_\_\_\_
2. Multiply tax on line 1 by 90% (66 2/3% for farmers and fishermen) ..... 2. \_\_\_\_\_
3. 2012 Maine Income Tax Withheld, line 27a, Form 1040ME or line 7a, Form 1041ME ..... 3. \_\_\_\_\_
4. Subtract line 3 from line 1. If the result is less than \$1,000, do not complete or file this form..... 4. \_\_\_\_\_
5. 2011 tax (if short year, enter the amount from line 2), line 26 minus line 28d, 2011 Form 1040ME or line 6, 2011 Form 1041ME.  
(If less than \$1,000, do not complete or file this form) ..... 5. \_\_\_\_\_
6. Enter line 2 or line 5, whichever is less ..... 6. \_\_\_\_\_
7. Multiply the amount on line 6 by .25 (To compute the amount for line 9). Enter result here ..... 7. \_\_\_\_\_

	A April 15, 2012	B June 15, 2012	C Sept. 15, 2012	D Jan. 15, 2013
8. <b>Due dates</b> for estimated tax payments ..... 8.				
9. <b>Estimated tax due.</b> Enter amount from line 7 above or line 25 of annualized worksheet under each payment due date ..... 9.				
10. <b>Less tax payments.</b>				
a. Tax withheld (Enter 25% [0.25] of line 3 in each column)..... 10a.				
b. Estimated tax paid by due date on line 8 ..... 10b.				
c. Amount carried forward (overpaid) from line 11b, previous column. For column A, enter credit carried forward from previous tax year..... 10c.				
d. <b>Total.</b> Add lines 10a, 10b and 10c..... 10d.				
11. Subtract line 10d from line 9 (may be a negative amount)..... 11.				
a. If line 9 is larger than line 10d, enter the <b>underpayment</b> here ..... 11a.				
b. If line 10d is larger than line 9, enter <b>overpayment</b> here..... 11b.				

**Part II — Calculating the Penalty — For Quarters with entries on line 11a**

12. Enter date of payment of the underpayment on line 11a or the 15th  
day of the fourth month after close of taxable year, whichever is earlier. 12.
13. Number of months from due date of installment (line 8) to date shown  
on line 12. A part of a month is considered a whole month ..... 13.
14. Enter the rate from the table on next page..... 14.
15. Underpayment Penalty — Multiply underpayment on line 11a by the  
rate on line 14..... 15.
16. Total of amounts shown on line 15. Enter result here and on Form 1040ME, line 34b or Form 1041ME, line 8b. .... 16.  
(If zero, do not file this form. However, if you used the annualized income installment method, you must file this form even if the penalty amount is zero.)
17. Check here and on line 34b, Form 1040ME or line 8b, Form 1041ME, if you use the annualized income installment method..... 17. ☐

