

PLEASE PRINT OR TYPE.

| Name shown on tax return                    |   | Social Security Number |    |                 |    |                 |    |                        |    |    |
|---|---|------------------------|----|-----------------|----|-----------------|----|------------------------|----|----|
| Yours                                       |   | Yours                  |    |                 |    |                 |    |                        |    |    |
| Spouse's                                    |   | Spouse's               |    |                 |    |                 |    |                        |    |    |
| <b>Section 1 – Required Annual Payment</b>  |   |                        |    |                 |    |                 |    |                        |    |    |
| 1   | 2013 tax liability - See instructions.  |                        |    |                 |    |                 |    |                        |    | 00 |
| 2   | 2012 tax liability - See instructions.  |                        |    |                 |    |                 |    |                        |    | 00 |
| 3   | Enter the smaller of Line 1 or Line 2   |                        |    |                 |    |                 |    |                        |    | 00 |
| 4   | Number of payments required for year  |                        |    |                 |    |                 |    |                        |    |    |
| <b>Section 2 – Underpayment Computation</b> |   | <b>04/15/13</b>        |    | <b>06/15/13</b> |    | <b>09/15/13</b> |    | <b>01/15/14</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. <b>If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form.</b>   |                        |    |                 |    |                 |    |                        |    |    |
| 11  | Exception 2 – Prior Year's Tax Liability  |                        | 00 |                 | 00 |                 | 00 |                        | 00 |    |
| 12  | Exception 3 – Prior Year's Income.  |                        | 00 |                 | 00 |                 | 00 |                        | 00 |    |
| 13  | Exception 4 – Annualized Income   |                        | 00 |                 | 00 |                 | 00 | no exception available |    |    |
| 14  | Exception 5 – Installment Period Income   |                        | 00 |                 | 00 |                 | 00 |                        | 00 |    |
| <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  | Penalty – Add amounts on Line 18. Print the total here and on Form IT-540B-NRA, Line 17 if you have an <b>overpayment</b> . Print the total here and on Form IT-540B-NRA, Line 32 if you have a <b>balance due</b> .  |                        |    |                 |    |                 |    |                        | 00 |    |