

**2015**  
VERMONT

**Annualized Income Installment Method for  
Underpayment of 2015 Estimated Individual Income Tax**

**WORKSHEET  
IN-152A**

Attach a copy  
of your Federal  
Form 2210,  
pages 1-4

Please Print or Type

TAXPAYER INFORMATION

Taxpayer's Social Security Number

□□□□ - □□ - □□□□

Spouse or CU Partner Social Security Number

□□□□ - □□ - □□□□

Taxpayer's Last Name

□□□□□□□□□□□□□□□□

First Name

□□□□□□□□□□□□□□□□

Initial

□□

Spouse or CU Partner Last Name

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First Name

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Initial

□□

REQUIRED ANNUAL PAYMENT

- 1. 90% of 2015 VERMONT TAX MINUS CREDITS:**  
(IN-111, Line 26 minus the sum of Lines 31c, 31d, and 31g multiplied by 90%)..... **1.** □□, □□□□, □□□□ **00**
- 2. 100% of 2014 VERMONT TAX MINUS CREDITS:**  
(IN-111, Line 26 minus Lines 31c, 31d, and 31g). .... **2.** □□, □□□□, □□□□ **00**
- 3.** Enter the lesser of Line 1 or Line 2..... **3.** □□, □□□□, □□□□ **00**
- 4.** Enter the amount from Federal Form 2210, Page 1, Line 9 ..... **4.** □□, □□□□, □□□□ **00**

**DUE DATES OF QUARTERLY PAYMENTS**

**CALCULATION OF UNDERPAYMENT**

April 15, 2015      June 15, 2015      Sept. 15, 2015      Jan. 15, 2016      Totals

- 5.** Tax payments required per quarter from Federal Form 2210, Page 4, Line 25 .....
- 6.** Vermont payment due. (Divide Line 5 by Line 4, then multiply by Line 3.) .....
- 7a.** From 2015 Form IN-111, add Lines 31a, 31e, and 31f, then multiply by .25 per quarter. ....
- 7b.** Enter 2014 overpayment and 2015 quarterly estimated payments made by the due date per quarter. ....
- 7c.** Add Lines 7a and 7b. Each quarter should not equal more than Line 6; apply any excess to the next quarter. .
- 8.** Underpayment per quarter (Subtract Line 7c from Line 6). This line cannot be less than zero.....
- 9.** Date FULL payment was made or April 15, 2016, whichever date is earlier. ....

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**CALCULATION OF INTEREST**

- 10a.** Number of days AFTER the due date to the date reported on Line 9 for each quarter, or Jan. 1, 2016, whichever date is earlier. ....
- 10b.** Number of days FROM Jan. 1, 2016 to the date payment was made on Line 9 for each quarter, or April 15, 2016, whichever date is earlier. 4th quarter: Use number of days from Jan. 15, 2016. ....
- 11a.** Interest due for 2015 (Divide Line 10a by 365, multiply by 5.6%, then multiply by Line 8) .....
- 11b.** Interest due for 2016 (Divide Line 10b by 365, multiply by 5.6%, then multiply by Line 8) .....
- 12.** Interest due per quarter (Add Lines 11a and 11b) .....
- 13.** Total underpayment interest due (Add Line 12 columns) ..... **13.** □□□□

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**CALCULATION OF PENALTY**

- 14.** Number of months FROM the due date of that quarter to the date shown on Line 9 (a portion of a month counts as a whole month) .....
- 15.** Penalty due per quarter (Multiply Line 14 by .01 (1%) then by Line 8) .....
- 16.** Total underpayment penalty due (Add Line 15 columns) ..... **16.** □□□□

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**TOTAL INTEREST AND PENALTY**

- 17.** Total underestimated interest and penalty due (Add Line 13 total and Line 16 total) ..... **17.** □□□□