R-210NR (1/09)

LDR
Contributing to a better quality of life

Underpayment of Individual Income Tax Penalty Computation 2008 Taxable Year
Nonresident and Part-Year Resident Filers

2008

PLEASE PRINT OR TYPE.

Name(s) as shown in the order on tax return	Social Security Number(s)
Yours	Yours
Spouse's	Spouse's

Section 1 – Amount of required annual payment

1	Required amount of 2008 tax liability		00
2	Required amount of 2007 tax liability		00
3	Enter the smaller of Line 1 or Line 2		00
4	Number of payments required for year		

Section 2 – Underpayment Computation

		04/15/08		06/16/08		09/15/08		01/15/09	
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 Section 2, Line 9 of each column. Carryforward amounts from the previous period can be a positive number or a negative number. *Note: No carryforward amount can be shown for the first period. See instructions.*						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

Section 3 – Exceptions

10	Exception 1 – See worksheet on page 3. **If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form.**								
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	00
14	Exception 5 – Installment Period Income		00		00		00		00

Section 4 – Penalty Computation

15	Amount of underpayment (from Line 9 above)		00		00		00		00
16	Date of Payment – See instructions.		00		00		00		00
17	Number of days from due date of installment		00		00		00		00
18	Penalty – See instructions.		00		00		00		00
19	Penalty – Add amounts on Line 18. Enter total here and on Form IT-540B, Line 32 if you have an **overpayment**. Enter the total here and on Form IT-540B, Line 49 if you have a **balance due**.								00