

2017
VERMONT

*Annualized Income Installment Method for
Underpayment of 2017 Estimated Tax by
Individual, Estates, and Trusts*

**WORKSHEET
IN-152A**

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

Please Print or Type

Taxpayer Information

Taxpayer's Last Name	First Name	Initial	Taxpayer's Social Security Number
Spouse's or CU Partner's Last Name	First Name	Initial	Spouse's or CU Partner's Social Security Number

Required Annual Payment

1. **90% of 2017 VERMONT TAX MINUS CREDITS:**
(Form IN-111, Line 26 minus the sum of Lines 31c, 31d, and 31g multiplied by 90%)..... 1. _____ **. 00**
2. **100% of 2016 VERMONT TAX MINUS CREDITS:**
(Form IN-111, Line 26 minus the sum of 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**

Calculations

DUE DATES OF QUARTERLY PAYMENTS

CALCULATION OF UNDERPAYMENT

	April 15, 2017	June 15, 2017	Sept. 15, 2017	Jan. 15, 2018	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 2017 Form IN-111, add Lines 31a, 31e, and 31f, then multiply by .25 per quarter.....					
7b. Enter 2016 overpayment and 2017 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, 2018, whichever date is earlier.					

CALCULATION OF INTEREST

10a. Number of days AFTER the due date to the date reported on Line 9 for each quarter, or Jan. 1, 2018, whichever date is earlier.					
10b. Number of days FROM Jan. 1, 2018 to the date payment was made on Line 9 for each quarter, or April 15, 2018, whichever date is earlier. 4th quarter: Use number of days from Jan. 15, 2018.					
11a. Interest due for 2017 (Divide Line 10a by 365, multiply by 5.6%, then multiply by Line 8).....					
11b. Interest due for 2018 (Divide Line 10b by 365, multiply by 6.0%, 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. _____

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. _____

TOTAL INTEREST AND PENALTY

17. Total underestimated interest and penalty due (Add Lines 13 and 16)	17. _____
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