



Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Exception 3: Annualized income (lines 22 through 28)

5a. Quarter 1: Net annualized tax (25% of line 28a)..... 5a.

Input boxes for 5a: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

5b. Quarter 2: Net annualized tax (25% of line 28b)..... 5b.

Input boxes for 5b: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

5c. Quarter 3: Net annualized tax (25% of line 28c)..... 5c.

Input boxes for 5c: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

5d. Quarter 4: Net annualized tax (25% of line 28d)..... 5d.

Input boxes for 5d: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

Exception 4: Recurring seasonal income (see instructions)

6a. Quarter 1: ..... 6a.

Input boxes for 6a: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

6b. Quarter 2: ..... 6b.

Input boxes for 6b: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

6c. Quarter 3: ..... 6c.

Input boxes for 6c: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

6d. Quarter 4: ..... 6d.

Input boxes for 6d: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

Part 2: Figuring the underpayment (high-income taxpayers, see instructions)

7. Enter the exception number claimed for quarters 1 through 4: (1, 2, 3, or 4)..... 7a.

Input boxes for 7: 7b. [ ] 7c. [ ] 7d. [ ]

8a. Quarter 1: Required installment, the lesser of lines 3a, 4a, 5a or 6a.... 8a.

Input boxes for 8a: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

8b. Quarter 2: Required installment, the lesser of lines 3b, 4b, 5b or 6b..... 8b.

Input boxes for 8b: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

8c. Quarter 3: Required installment, the lesser of lines 3c, 4c, 5c or 6c..... 8c.

Input boxes for 8c: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

8d. Quarter 4: Required installment, the lesser of lines 3d, 4d, 5d or 6d..... 8d.

Input boxes for 8d: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]



Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 1: Underpayment calculation

10a. Required Installment (from line 8a) ..... 10a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

11a. Estimated tax paid or credited for quarter 1..... 11a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

12a. Total tax paid (from line 11a)..... 12a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

13a. Overpayment. Subtract line 10a from line 12a ..... 13a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

14a. Underpayment. Subtract line 12a from line 10a. .... 14a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Quarter 2: Underpayment calculation

9b. Underpayment from line 14a ..... 9b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

10b. Total tax due. Add lines 8b and 9b ..... 10b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

11b. Estimated tax paid or credited for quarter 2..... 11b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

12b. Overpayment from line 13a..... 12b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

13b. Total tax paid. Add lines 11b and 12b ..... 13b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

14b. Overpayment. Subtract line 10b from line 13b..... 14b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

15b. Underpayment. Subtract line 13b from line 10b..... 15b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . 0 0

Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 3: Underpayment calculation

9c. Underpayment from line 15b ..... 9c.  ,  ,  ,  .  0  0

10c. Total tax due. Add lines 8c and 9c..... 10c.  ,  ,  ,  .  0  0

11c. Estimated tax paid or credited for quarter 3..... 11c.  ,  ,  ,  .  0  0

12c. Overpayment from line 14b ..... 12c.  ,  ,  ,  .  0  0

13c. Total tax paid. Add lines 11c and 12c..... 13c.  ,  ,  ,  .  0  0

14c. Overpayment. Subtract line 10c from line 13c ..... 14c.  ,  ,  ,  .  0  0

15c. Underpayment. Subtract line 13c from line 10c ..... 15c.  ,  ,  ,  .  0  0

Quarter 4: Underpayment calculation

9d. Underpayment from line 15c ..... 9d.  ,  ,  ,  .  0  0

10d. Total tax due. Add lines 8d and 9d ..... 10d.  ,  ,  ,  .  0  0

11d. Estimated tax paid or credited for quarter 4..... 11d.  ,  ,  ,  .  0  0

12d. Overpayment from line 14c..... 12d.  ,  ,  ,  .  0  0

13d. Total tax paid. Add lines 11d and 12d ..... 13d.  ,  ,  ,  .  0  0

14d. Overpayment. Subtract line 10d from line 13d..... 14d.  ,  ,  ,  .  0  0

15d. Underpayment. Subtract line 13d from line 10d..... 15d.  ,  ,  ,  .  0  0

Part 3—Calculating interest on underpayments (see instructions)

Quarter 1: Underpayment interest

16a. Enter the amount of underpayment from line 14a ..... 16a. [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . 0 0

17a. Date estimated payment was due ..... 17a. [ ][ ] / [ ][ ] / [ ][ ][ ][ ][ ]

18a. Enter the earliest date the installment was paid or the due date of the following installment ..... 18a. [ ][ ] / [ ][ ] / [ ][ ][ ][ ][ ]

19a. Number of days between dates on lines 17a and 18a ..... 19a. [ ][ ][ ]

20a. Interest due (see instructions)..... 20a. [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . 0 0

Quarter 2: Underpayment interest

16b. Enter the amount of underpayment from line 15b..... 16b. [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . 0 0

17b. Date estimated payment was due ..... 17b. [ ][ ] / [ ][ ] / [ ][ ][ ][ ][ ]

18b. Enter the earliest date the installment was paid or the due date of the following installment ..... 18b. [ ][ ] / [ ][ ] / [ ][ ][ ][ ][ ]

19b. Number of days between dates on lines 17b and 18b..... 19b. [ ][ ][ ]

20b. Interest due (see instructions)..... 20b. [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . 0 0

Quarter 3: Underpayment interest

16c. Enter the amount of underpayment from line 15c..... 16c. [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . 0 0

17c. Date estimated payment was due ..... 17c. [ ][ ] / [ ][ ] / [ ][ ][ ][ ][ ]

18c. Enter the earliest date the installment was paid or the due date of the following installment ..... 18c. [ ][ ] / [ ][ ] / [ ][ ][ ][ ][ ]

19c. Number of days between dates on lines 17c and 18c ..... 19c. [ ][ ][ ]

20c. Interest due (see instructions)..... 20c. [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . 0 0

Quarter 4: Underpayment interest

16d. Enter the amount of underpayment from line 15d..... 16d.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

17d. Date estimated payment was due ..... 17d.

Input boxes for date: [ ][ ] / [ ][ ] / [ ][ ][ ][ ]

18d. Enter the earliest date the installment was paid or the due date of the return ..... 18d.

Input boxes for date: [ ][ ] / [ ][ ] / [ ][ ][ ][ ]

19d. Number of days between dates on lines 17d and 18d..... 19d.

Input boxes for days: [ ][ ][ ]

20d. Interest due (see instructions)..... 20d.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

21. Total interest due (add line 20a, 20b, 20c, 20d)..... 21.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

Enter the amount from line 21 on the "interest on underpayment of estimated tax" line on your return.

Part 4—Exception 3 Annualized income worksheet (see instructions)

Quarter 1—Figuring annualized income

22a. Number of months in annualization period..... 22a.

Input boxes for months: [ ][ ]

23a. Actual income for the period on line 22a, less net losses carried forward from prior tax years..... 23a.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

24a. Annualization factors based on selected annualized period ..... 24a.

Input boxes for factors: [ ] . [ ][ ][ ]

25a. Annualized income (line 23a x line 24a)..... 25a.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

26a. Annualized tax (see calculated tax rate in instructions)..... 26a.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

27a. Less credits corporation is entitled to for months shown on line 22a..... 27a.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]

28a. Net annualized tax (use to figure line 5a) ..... 28a.

Input boxes for amount: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [0][0]



Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 2— Figuring annualized income

22b. Number of months in annualization period..... 22b.

□□

23b. Actual income for the period on line 22b, less net losses carried forward from prior tax years..... 23b.

□□ , □□□□ , □□□□ , □□□□ . 0 0

24b. Annualization factors based on selected annualized period ..... 24b.

□ . □□□□

25b. Annualized income (line 23b x line 24b)..... 25b.

□□ , □□□□ , □□□□ , □□□□ . 0 0

26b. Annualized tax (see calculated tax rate in instructions)..... 26b.

□□ , □□□□ , □□□□ , □□□□ . 0 0

27b. Less credits corporation is entitled to for months shown on line 22b ..... 27b.

□□ , □□□□ , □□□□ , □□□□ . 0 0

28b. Net annualized tax (use to figure line 5b)..... 28b.

□□ , □□□□ , □□□□ , □□□□ . 0 0

Quarter 3— Figuring annualized income

22c. Number of months in annualization period..... 22c.

□□

23c. Actual income for the period on line 22c, less net losses carried forward from prior tax years..... 23c.

□□ , □□□□ , □□□□ , □□□□ . 0 0

24c. Annualization factors based on selected annualized period ..... 24c.

□ . □□□□

25c. Annualized income (line 23c x line 24c)..... 25c.

□□ , □□□□ , □□□□ , □□□□ . 0 0

26c. Annualized tax (see calculated tax rate in instructions)..... 26c.

□□ , □□□□ , □□□□ , □□□□ . 0 0

27c. Less credits corporation is entitled to for months shown on line 22c..... 27c.

□□ , □□□□ , □□□□ , □□□□ . 0 0

28c. Net annualized tax (use to figure line 5c) ..... 28c.

□□ , □□□□ , □□□□ , □□□□ . 0 0

Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 4— Figuring annualized income

22d. Number of months in annualization period..... 22d.

□□

23d. Actual income for the period on line 22d, less net losses carried forward from prior tax years..... 23d.

□□ , □□□□ , □□□□ , □□□□ . 0 0

24d. Annualization factors based on selected annualized period ..... 24d.

□ . □□□□

25d. Annualized income (line 23d x line 24d)..... 25d.

□□ , □□□□ , □□□□ , □□□□ . 0 0

26d. Annualized tax (see calculated tax rate in instructions)..... 26d.

□□ , □□□□ , □□□□ , □□□□ . 0 0

27d. Less credits corporation is entitled to for months shown on line 22d ..... 27d.

□□ , □□□□ , □□□□ , □□□□ . 0 0

28d. Net annualized tax (use to figure line 5d)..... 28d.

□□ , □□□□ , □□□□ , □□□□ . 0 0

Include this form with your corporation return if you owe interest or meet an exception, and check the "Form OR-37" box on the return.