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Exception 3: Annualized income (lines 22 through 28)

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

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

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

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

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

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

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

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

Exception 4: Recurring seasonal income (see instructions)

6a. Quarter 1: 6a.

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

6b. Quarter 2: 6b.

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

6c. Quarter 3: 6c.

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

6d. Quarter 4: 6d.

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

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

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

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

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

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

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

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

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

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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

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Quarter 3: Underpayment calculation

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

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

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

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

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

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

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

Quarter 4: Underpayment calculation

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

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

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

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

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

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

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

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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

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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]

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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

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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. , , , .

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

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

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

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

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

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.