



NOTE: Use this page to calculate interest amount due on underpaid or untimely required estimated payments. See instructions for list of exclusions.

PART III—REQUIRED ANNUAL PAYMENT

1. Enter 2009 income tax liability: (Form 740 or Form 740-NP, page 1, line 28)	1		
2. Enter 2009 income tax withheld: (Form 740 or Form 740-NP, page 2, line 32a).....	2		
3. Enter 2009 nonresident withholding: (Form 740-NP, page 2, line 32c)	3		
4. Add lines 2 and 3. Enter total here	4		
5. Subtract line 4 from line 1. (If the result is \$500 or less, stop here. Do not compute this schedule.).....	5		
6. Enter 2008 income tax liability: (2008 Form 740 or Form 740-NP, page 1, line 26)	6		
7. Required annual payment. Enter the smaller of line 1 or line 6.....	7		

Note: If line 4 is equal to or greater than line 7, stop here. You do not owe interest.

PAYMENT DUE DATES

	A 4-15-09	B 6-15-09	C 9-15-09	D 1-15-10
8. Required Installments. Enter 1/4 (.25) of line 7 in each column.....	8			
9. Estimated tax paid and tax withheld. For column A only, enter the amount from line 9 on line 13. If line 9 is equal to or greater than line 8 for all payment periods (columns A through D), stop here. You do not owe interest. Complete lines 10 through 17 of each column before going to the next column	9			
10. Enter amount, if any, from line 17 of previous column	10			
11. Add lines 9 and 10. Enter here	11			
12. Enter the amount from line 16 of previous column.	12			
13. Subtract line 12 from line 11. If zero or less, enter -0-. For column A only, enter the amount from line 9.....	13			
14. If the amount on line 13 is zero, subtract line 11 from line 12. Otherwise, enter zero.....	14			
15. Underpayment. If line 8 is equal to or greater than line 13, subtract line 13 from line 8. Otherwise, go to line 17	15			
16. Add lines 14 and 15. Enter here. If line 8 is equal to or greater than line 13, then go to line 10 of the next column	16			
17. Overpayment. If line 13 is more than line 8, subtract line 8 from line 13, then go to line 10 of the next column	17			

FIGURING THE INTEREST

	6-15-09	9-15-09	1-15-10	4-15-10
18. Interest calculation payment date	18			
19. Number of days from the payment due date shown at the top of the column above line 8 to the date the amount on line 16 was paid, or the date shown for that column on line 18, whichever is earlier	19			
20. Annual Percentage Rate (APR).....	20	.07	.07	.07
21. Underpayment Number of from line 16 X $\frac{\text{days from line 19}}{365}$ X APR on line 20	21			
22. INTEREST DUE: Add amounts on line 21 columns A through D. Enter the total here and on Form 2210-K, page 1, line 8	22			