

Part III Regular Method

Section A - Figure Your Underpayment	Payment Due Dates			
	(a) 4/15/98	(b) 6/15/98	(c) 9/15/98	(d) 1/15/99
16. Divide line 8 by 4 and enter the result in each column. Exception: If you use the annualized income installment method, complete Form D-422A (Annualized Income Installment Worksheet) and check this box. <input type="checkbox"/>	16.			
17. Estimated tax paid and tax withheld. For column (a) only, enter the amount from line 17 on line 21. (If line 17 is equal to or more than line 16 for each payment period, stop here; you do not owe the penalty.) Complete lines 18 through 24 of one column before going to the next column.	17.			
18. Enter amount, if any, from line 24 of previous column	18.			
19. Add lines 17 and 18	19.			
20. Add amounts on lines 22 and 23 of the previous column and enter the result.	20.			
21. Subtract line 20 from line 19 and enter the result. If zero or less, enter zero. (For column (a) only, enter the amount from line 17)	21.			
22. Remaining underpayment from previous period. If the amount on line 21 is -0-, subtract line 19 from line 20 and enter the result. Otherwise, enter -0-	22.			
23. Underpayment. If line 16 is larger than or equal to line 21, subtract line 21 from line 16 and enter the result. Enter 0 on line 18 of the next column and go to line 19. Otherwise, go to line 24.	23.			
24. Overpayment. If line 21 is larger than line 16, subtract line 16 from line 21 and enter the result. Then go to line 18 of next column.	24.			

Section B - Figure the Penalty (Complete lines 25 through 28 of one column before going to the next column)

April 15, 1998 - December 31, 1998		4/15/98	6/15/98	9/15/98	
25. Number of days after the date shown above line 25 through the date the amount on line 23 was paid or 12/31/98, whichever is earlier.	25.	Days:	Days:	Days:	
26. Underpayment on line 23 (see instructions) \times $\frac{\text{Number of days on line 25}}{365}$ \times .09	26.	\$	\$	\$	
January 1, 1999 - April 15, 1999		12/31/98	12/31/98	12/31/98	1/15/99
27. Number of days after the date shown above line 27 through the date the amount on line 23 was paid or 4/15/99, whichever is earlier.	27.	Days:	Days:	Days:	Days:
28. Underpayment on line 23 (see instructions) \times $\frac{\text{Number of days on line 27}}{365}$ \times .08	28.	\$	\$	\$	\$

29. Penalty (add amounts on line 26 and 28). Enter here and on line 17b of your individual income tax return, Form D-400. ▶ 29.

