2009

## General Information What is the purpose of this form?

The purpose of this form is to figure any penalties you may owe if you did not

- make timely estimated payments,
- pay the tax you owe by the original due date, or
- file a processable return by the extended due date.

<u>Note</u> Form IL-2210, Computation of Penalties for Individuals, may only be used with original returns. This includes any corrected return filed before the extended due date of the return.

### Do I need to complete this form if I owe penalties?

No, you do not need to complete this form if you owe penalties. We encourage you to let us figure your penalties and send you a bill instead of completing and filing this form yourself.

If you let us figure your penalties, complete your Form IL-1040 as usual, leave Line 29 on your Form IL-1040 blank, and do not attach Form IL-2210.

#### However, you must complete this form if you

- use the annualized income installment method in Step 6; or
- choose to write the actual amount of tax withheld in each quarter in Step 2, Line 10.

For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at **tax.illinois.gov**, call our 24-hour Forms Order Line at **1 800 356-6302**, or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

#### What is late-payment penalty?

Late-payment penalty is a penalty assessed for failure to pay the tax you owe by the due date. This penalty could result from two different underpayment situations and is assessed at either 2 percent or 10 percent of the unpaid liability based on the number of days the payment is late. The penalty rates used on this form are for returns due on or after January 1, 2005. For returns due before January 1, 2005, see Publication 103.

You will be assessed a late-payment penalty for unpaid tax if you did not pay the total tax you owe by the original due date of the return. An extension of time to file does not extend the amount of time you have to make your payment.

You will be assessed a **late-payment penalty for underpayment of estimated tax** if you were required to make estimated tax payments and failed to do so, or failed to pay the required amount by the payment due date.

You do **not** owe a late-payment penalty for underpayment of estimated tax if

- you qualify as a farmer for 2009;
- you were not required to file Form IL-1040 for 2008;
- your 2008 Form IL-1040 had zero tax liability (Form IL-1040, Line 16 minus Lines 17, 18, 19, and 25);
- your 2009 tax liability (Form IL-1040, Line 16 minus Lines 17, 18, 19, 22, 24, and 25) is \$500 or less; or
- you were 65 years of age or older, and you permanently lived in a nursing home during tax year 2009.

#### What is late-filing or nonfiling penalty?

Late-filing or nonfiling penalty is a penalty assessed for failure to file a processable return by the extended due date. This penalty is the lesser of \$250 or 2 percent of the tax amount required to be shown due on your return, reduced by withholding and payments made by the original due date and any credits allowed on your return (2009 Form IL-1040, Lines 17, 18, 19, and 25.)

An additional penalty will be assessed if you do not file a processable return within 30 days of the date we notify you that we are not able to process your return. This additional penalty is equal to the greater of \$250 or 2 percent of the tax shown on your return, determined **without** regard to any payments and credits, and may be assessed up to a maximum of \$5,000.

# What if I underpaid my estimated tax because of a change in the law during the tax year?

If a change in the Illinois Income Tax Act (IITA) enacted during the tax year increased your liability and the new statute does not specifically provide for relief from penalties, you may reduce or eliminate your penalty for underpayment of estimated tax by using the annualized income installment method in Step 6 and computing your income and liability for each period according to the IITA as in effect as of the end of that period. See Specific Instructions for Step 6.

#### **Specific Instructions**

All instructions are written for calendar-year taxpayers.

### Step 1: Provide the following information

Follow the instructions on the form.

#### Step 2: Figure your required installments

**Line 1** – Write in Column A the tax shown on your 2009 Form IL-1040, Line 16. Write in Column B the tax shown on your 2008 Form IL-1040, Line 16.

Note For Columns A and B, if a corrected return was filed for either year on or before the automatic six-month extension date, the corrected tax should be used. If an amended return was filed for either year after the automatic six-month extension date, use the most current tax reported **prior** to the extension date.

**Line 2** – Write in Column A the total amount of credits you claimed on your 2009 Form IL-1040, Lines 17, 18, 19, and 25. Write in Column B the total amount of credits you claimed on your 2008 Form IL-1040, Lines 17, 18, 19, and 25. **Do not** include your tax withheld or estimated payments on these lines.

<u>Note</u> If you are filing a joint return this year and you and your spouse did not file a joint return last year, write in Column B the total of the taxes shown on both of your returns for 2008.

If you filed a joint return for 2008 and you are either filing a separate return this year or filing a joint return with a different spouse, skip Lines 1 and 2 of Column B. Write in Column B, Line 3, the following calculation:

Tax minus credits shown on your 2008 joint return



Tax minus credits you would have shown on a separate return for 2008.

Total of the taxes minus credits you and your spouse would have shown on separate returns for 2008.

**Lines 3 through 6 and Line 8** – Follow the instructions on the form. **Line 7** – If Line 5 is \$500 or less or if you checked the box on your Form IL-1040, Line 29a or 29b indicating you are not required to

make estimated tax payments, write zero and skip to Step 3.

Line 9 – Write the amount of your required installment for each due date shown. For most taxpayers, this is the amount shown on Line 8. However, if you annualize your income, you must complete Step 6 to determine the amount of your required installment for each due date. For taxpayers who annualize, this is the amount shown on Step 6, Line 48.

<u>Note</u> Annualized income installment method: If your income was **not** received evenly throughout the year, you may be able to lower or eliminate the amount of your required installments by using the annualized income installment method in Step 6. If you choose to annualize your income in Step 6, you must use this method for all four installments

IL-2210 Instructions (R-12/09) four installments. Page 1 of 4

**Line 10 – Quarter 1:** Write the amount of any overpayment carried forward from your 2008 Form IL-1040, plus one-fourth of the total tax withheld for this year (or the actual tax withheld from your wages for the first quarter).

Quarters 2 through 4: Write one-fourth of the total tax withheld for this year (or the actual tax withheld from your wages for each quarter).

<u>Note</u> We consider you to have paid any Illinois tax withheld evenly over the entire year unless you send us copies of pay stubs or a letter from your employer that states the amounts actually withheld during each quarter. To figure even payments of tax withheld, divide the total amount withheld by four. If you file a joint return, include the tax withheld for both you and your spouse.

Note If you received an Illinois Schedule K-1-P or K-1-T showing pass through entity payments made on your behalf, write the entire amount in the quarter in which the pass-through entity's tax year ended.

**Line 11** – Subtract Line 10 from Line 9, and write the amount here. If the amount is negative, use brackets.

**Lines 12 and 13** – Complete Lines 12 and 13 of each quarter before proceeding to the next quarter. Follow the instructions on the form.

#### Step 3: Figure your unpaid tax

Line 14 - Follow the instructions on the form.

Line 15 – Add your credit carried forward from the prior year, your total estimated income tax payments made on or before the original due date of your return, and your total withholding as shown on your Form(s) W-2, Wage and Tax Statement. This is the total of your payments and credits. Compare that total amount to the amount written on Line 7 and write the greater amount here.

If you annualized, compare your total payments and credits (as identified above) to the total of Line 9, Quarters 1 through 4, and write the **greater** amount here.

Line 16a – Write the amount and the date of any Form IL-505-I, Automatic Extension Payment, made on or before April 15, 2010.

**Line 16b** – Write the amount and the date of any other payment you made **on or before** the original due date of your return (*e.g.*, payment made with your return).

Line 16 - Add Lines 16a and 16b and write the amount here.

Line 17 – Add Lines 15 and 16, and write the amount here.

Line 18 - Subtract Line 17 from Line 14.

If the amount is **positive**, write the amount here. You owe a late-payment penalty for unpaid tax. Continue to Step 4, and write this amount in Penalty Worksheet 1, Line 20, Column C.

If the amount is **zero or negative**, write the amount here, and if negative, use brackets. Continue to Step 4, skip Penalty Worksheet 1, and go to Penalty Worksheet 2.

<u>Note</u> If this amount is negative, you may apply this overpayment if you have an underpayment when figuring your Penalty Worksheet 2. See instructions for Penalty Worksheet 2, Column D.

#### Step 4: Figure your late-payment penalty

Use Penalty Worksheet 1 to figure your late-payment penalty for unpaid tax. Use Penalty Worksheet 2 to figure your late-payment penalty for underpayment of estimated tax.

<u>Note</u> You must follow the instructions to properly complete the penalty worksheets.



## Penalty Worksheet 1 Late-payment penalty for unpaid tax

**Line 19** – Write the amount and the date of any payments you made after the original due date of your return. List the payments in date order. If you need to list more than two, write the payments and dates next to Lines 19a and 19b.

Line 20 - Follow the instructions below for each column on Line 20.

Column C – Write the amount from Line 18 on the first line of Column C.

**Column D** – Apply the payment with the earliest date from Line 19. Complete Columns E through I.

Continue applying payments in date order until the unpaid amount in Column C has been satisfied (Column E is zero or an overpayment), or you have no more payments to apply. See example on Page 4. If you have no more payments to apply and Column C remains unpaid, write "0" in Column D, and complete Columns E through I.

 $\begin{tabular}{ll} \textbf{Column E} - \textbf{Subtract the payment in Column D from the unpaid amount in Column C.} \end{tabular}$ 

If the result is **positive**, complete Columns F through I. Write this positive (unpaid) amount on the next line in Column C, and continue completing Columns D through I. Continue doing this until Column E is an overpayment, zero, or you have written "0" in Column D.

If the result is **negative or zero**, you have paid your tax. Write the amount here and, if negative, use brackets. Complete Columns F through I.

<u>Note</u> If you are completing Penalty Worksheet 2, you may apply this negative (overpayment) amount to any underpaid quarters. See instructions for Penalty Worksheet 2.

If you have written "0" in Column D, write the amount from Column C here, and complete Columns F through I.

**Column F** – Write the date the payment in Column D was made. If Column D is "0," do not write a date and skip to Column H.

**Column G** – Figure the number of days from the date in Column B to the date in Column F and write that number here. This is the number of days the payment was late.

**Column H** – Write the penalty rate that applies to the number of days you wrote in Column G. See the penalty rates at the top of Form IL-2210, Page 2. If Column D is "0" and you did not write a date in Column F, write 10 percent (.10) here.

**Column I** – Figure this amount using the **payment portion** in either Column C or Column D.

If Column D is "0" or if Column E is "0" or an overpayment, multiply the unpaid amount in **Column C** by the penalty rate in **Column H**. Otherwise, multiply the payment amount in **Column D** by the penalty rate in **Column H**. Write the amount here.

**Line 21** – Add Column I. This is your late-payment penalty for unpaid tax. Write this amount here and in Step 5, Line 28.



# Penalty Worksheet 2 Late-payment penalty for underpayment of estimated tax

If the amount in Step 2, Line 13, is a positive number (greater than zero) for any quarter, you may owe a late-payment penalty for underpayment of estimated tax. Use Penalty Worksheet 2 to figure the penalty for any unpaid quarter.

<u>Note</u> If you paid the required amount from Step 2, Line 13, by the payment due date for each quarter, do not complete Penalty Worksheet 2.

Line 22 – Write the amount and the date of each estimated tax payment you made during the year. List the payments in date order. **Do not include** any payments already written in Step 3, Lines 16a or 16b, or Step 4, Lines 19a or 19b.

Line 23 - Follow the instructions below for each column on Line 23.

**Column C** - Write the amounts from Step 2, Line 13, on the first line of Column C for each quarter.

**Column D** – Apply the estimated payment with the earliest date from Line 22 to the first unpaid quarter. Complete Columns E through I. Continue applying estimated payments in date order until all unpaid amounts in Column C have been satisfied (Column E is zero or

Page 2 of 4 IL-2210 Instructions (R-12/09)

has an overpayment for all unpaid quarters), or you have no more estimated payments to apply. See example on Page 4.

If you apply all of your estimated payments and Column C remains unpaid for any quarter, you may apply

- any overpayment (the negative amount) from Step 3, Line 18, or
- any overpayment (the negative amount) from Penalty Worksheet 1, Line 20, Column E.

Note If you did not complete Penalty Worksheet 1, write any payment made after the original due date of your return on Line 22. Apply this payment to any amount in Column C that is unpaid after applying any overpayment from Line 18.

If you have applied all your payments and overpayments and you still have an unpaid amount in Column C, write "0" here.

Complete Columns E through I.

**Column E** – Subtract the payment in Column D from the unpaid amount in Column C.

If the result is **positive**, complete Columns F through I. Write this positive (unpaid) amount on the next line in Column C. Continue applying payments in date order until Column E is an overpayment, zero, or you have written "0" in Column D.

If the result is **negative or zero**, you have paid this quarter. Write the amount here and, if negative, use brackets. Complete Columns F through I. Apply any negative (overpayment) amount in Column E to the next underpaid quarter.

If you wrote "0" in Column D, write the amount from Column C here, and complete Columns F through I.

**Column F** – Write the date of the estimated payment you applied in Column D as shown on Line 22. If

- you are applying an overpayment from Step 3, Line 18, write the date that corresponds to that payment as shown on Line 16a or 16b.
- you are applying an overpayment from Penalty Worksheet 1, Column E, write the date that corresponds to that payment as shown in Step 4, Line 19a or 19b.
- Column D is "0," do not write a date and skip to Column H.

**Column G** – Figure the number of days from the date in Column B to the date in Column F and write that number here. This is the number of days the payment was late.

**Column H** – Write the penalty rate that applies to the number of days you wrote in Column G. See the penalty rates at the top of Form IL-2210, Page 2. If Column D is "0" and you did not write a date in Column F, write 10 percent (.10) here.

**Column I** – Figure this amount using the **payment portion** in either Column C or Column D.

If Column D is "0" or if Column E is "0" or an overpayment, multiply the unpaid amount in **Column C** by the penalty rate in **Column H**. Otherwise, multiply the payment amount in **Column D** by the penalty rate in **Column H**. Write the amount here.

**Line 24** – Add Column I, Quarters 1 through 4. This is your late-payment penalty for underpayment of estimated tax. Write the amount here and on your Form IL-1040, Line 29.

### Step 5: Figure your late-filing penalty and the amount you owe

#### Figure your late-filing penalty

Complete Lines 25 through 27 to figure your late-filing penalty only if

- you are filing your Form IL-1040 after the extended due date of your return; and
- your tax was not paid by the original due date of your return. If neither of these apply, you do not owe a late-filing penalty.

**Lines 25 through 27 –** Follow the instructions on the form.

#### Figure the amount you owe

Lines 28 through 30 - Follow the instructions on the form.

**Line 31** – Add Lines 28 through 30. Write the total on this line. This is the total of your tax, late-payment penalty for unpaid tax, and your late-filing penalty. See Form IL-1040, Line 36 instructions for your payment options.

### Step 6: Complete the annualization worksheet for Step 2, Line 9

Unless you made timely estimated payments, annualizing your income will usually not reduce your penalty. If you complete the annualization worksheet, check the box on your Form IL-1040, Line 29c, and attach Form IL-2210 to your return.

Complete Lines 32 through 48 of one column before going to the next, beginning with Column A.

If the IITA was amended during your tax year and changed how you compute your net income or credits, and the amendment does not provide relief for taxpayers who computed their estimated tax obligations following the old law, use the old law to compute your net income and credits for each period ending before the date the amendment became law.

For example, if a law was passed on May 30, 2009, that disallowed certain deductions allowed under prior law, for tax years ending on or after July 31, 2009, and you are completing this form for calendar year 2009, you should compute the amounts in Columns A and B, Line 32 by treating the deduction as though no law changes were made. The amount in Columns C and D, Line 32, must be computed by adding back the deduction in accordance with the new law.

To figure your tax liability on Line 37 for a period before a new act become law, use the tax rates and credits under the old law.

For example, if a credit was repealed by law, effective June 30, 2008, for tax years ending on or after December 31, 2008, and the credit was reinstated July 30, 2009, for tax years ending on or after December 31, 2009, you could use the credit to reduce the tax liability on your 2009 Form IL-2210, in Columns A and B, Line 41, but not for Columns C and D.

The credit could be used again on the 2009 Form IL-2210, in Columns C and D, Line 37, but not Columns A and B. The credit may not be used for the first five months of the year, because the law restoring the credit was not in effect as of May 31, 2009.

**Line 32** – In Columns A through C, write the base income that you would have written on Form IL-1040, Line 9, if you completed a Form IL-1040 for the first three months, the first five months, and the first eight months of the tax year. In Column D, write the amount from your Form IL-1040, Line 9.

Income you received through a partnership, S corporation, trust, or estate is considered received on the last day of the business' tax year.

Nonresidents and part-year residents – Write the amount in each column that you would have written on Schedule NR, Step 5, Line 46, if you completed a Schedule NR at the end of each period.

Lines 33 and 34 - Follow the instructions on the form.

**Line 35** – Write the amount in each column that you would have written as your exemption allowance on Form IL-1040, Line 10, as if you had completed a Form IL-1040 at the end of each period.

If your number of exemptions changed during the tax year, determine the exemption allowance that you were entitled to claim at the end of each period. Write this amount in the appropriate column.

**Nonresidents and part-year residents** – Prorate your exemptions as follows:

Exemption allowance (Form IL-1040, Line 10) X Illinois annualized income

Lines 36 through 48 – Follow the instructions on the form.

### **Example**

Penalty Peterson's Illinois tax due is \$1,875 as shown on his 2009 Form IL-1040, Line 16. His tax due for 2008 was \$2,600.

The total amount of his credits (Form IL-1040, lines 17, 18, 19, and 25) for 2009 is \$75. The total amount of his credits (Lines 17, 18, 19, and 25) for 2008 was \$250. No Illinois income tax was withheld from

his pay nor did he have a credit from a prior year. He figured his penalty using the following estimated payments:

\$100 on April 10, 2009 \$200 on June 12, 2009 \$750 on September 11, 2009 \$250 on January 19, 2010

Mr. Peterson filed his return August 4, 2010, and paid \$400.

Step 3: Figure	rom Column A, Line						1 000	1	_	alculations
• Write the amount in	om column 74, Emic	9 3.				14	1,800	_		
				yments made this year, y	-					
				ehalf. Compare that total			1 600			
written on Line 7, or, i Write other paymen				igh 4, and write the <b>great</b>	er amount here.	15	1,620	-		
a Write the amount				Date:_	/ /					
<b>b</b> Write the amount			ent. <b>16b</b>	Date:_						
Add Lines 16a and						16	0	_		
7 Add Lines 15 and 1						17	1,620	_		
3 Subtract Line 17 fro										
•				s amount in Penalty Wo			n C.			
-				. Continue to Step 4, ski underpayment when fig		ksneet 1,				
	eet 2. See instructio		is alliquit to ally t	underpayment when ng	uning your	18	180			
								-		
Step 4: Figure										
se Penalty Worksheet se Penalty Worksheet										
Note You must follow										
Note Tou must follow	W tile ilistructions il	rorder to prop	erry complete trie	penalty worksheets.				-		
Penalty rat	tes) Nu	umber of days	s late Penalty r	rate						
		-		-						
			10							
<u> </u>								¬		
Penalty V	Norksheet 1	– Late-pa	ayment pena	alty for unpaid ta	IX			_		
19 Write the amount a	and the date of any	payment you	made on or after	r April 16, 2009. See in	structions.					
Amount	Date	e paid								
a <u>400</u> b		/_2_0_1_0 /								
20 Write the amount f										
A B	C	D	E Dalaman dua	F	G	H	ı			
	Unpaid	Payment	Balance due	Payment		Penalty rate (See above)	Penalty			
Due Period date	amount	applied	(Col. C - Col. D)	date	days late					
Period date	amount	applied	(Col. C - Col. D)		•		,			
	180	400	[220]	08/04/201	•		,			
Period date	180	400	[220]	08/04/2010	111		,			
Period date  Return April 15, 2010	180	400	[220]	08/04/201	111		,			
Period date  Return April 15, 2010  21 Add Column I. This	180	400 ent penalty fo	[220]	08/04/2010	111		18.00		<b>←</b>	180 x .10 = 18.0
Return April 15, 2010  21 Add Column I. This Write the total amo	s is your late-paymount here and on Li	400 ent penalty fo	[220] or unpaid tax.	0 8 / 0 4 / 2 0 1 (	111	10	18.00		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo	s is your late-paymount here and on Li	400 ent penalty fo	[220] or unpaid tax.	08/04/2010	111	10	18.00		<b>←</b>	180 x .10 = 18.0
Return April 15, 2010  21 Add Column I. This Write the total amo  Note You may apple	s is your late-paym bount here and on Li ly any remaining ov	ent penalty for ine 28.	[220] or unpaid tax. Column E above to	0 8 / 0 4 / 2 0 1 0	1111 hen figuring th	.10 21 ne Penalty W	18.00 18.00 /orksheet 2.		<b>←</b>	180 x .10 = 18.0
Return April 15, 2010  21 Add Column I. This Write the total amo  Note You may apple	s is your late-paym bount here and on Li ly any remaining ov	ent penalty for ine 28.	[220] or unpaid tax. Column E above to	0 8 / 0 4 / 2 0 1 (	1111 hen figuring th	.10 21 ne Penalty W	18.00 18.00 /orksheet 2.		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note You may apply  Penalty V	s is your late-paymount here and on Li ly any remaining ov	400  ent penalty for ine 28.  rerpayment in 0	[220] or unpaid tax. Column E above to	0 8 / 0 4 / 2 0 1 0	hen figuring the	.10 21 ne Penalty W	18.00 18.00 /orksheet 2.		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount of the Vou may apply  Penalty V  Note If you paid the	s is your late-paymount here and on Li ly any remaining ov	ent penalty for ine 28. rerpayment in 0 2 — Late-pa	r unpaid tax.  Column E above to ayment pena	to any underpayment w	hen figuring the	.10 21 ne Penalty W	18.00 18.00 /orksheet 2.	]	<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount of the Vou may apply  Penalty V  Note If you paid the	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 e required amount frand the date of eac	ent penalty for ine 28. rerpayment in 0 2 — Late-pa rom Line 13 by th estimated in	r unpaid tax.  Column E above to ayment pena	to any underpayment walty for underpay use date for each quarter nt you made. See instr	hen figuring the	.10 21 ne Penalty W	18.00 18.00 /orksheet 2.	]	<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount of the Vou may apply  Penalty V  Note If you paid the	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 e required amount frand the date of eac	ent penalty for ine 28. rerpayment in 0  2 — Late-parom Line 13 by the estimated in	r unpaid tax.  Column E above to ayment penal y the payment du acome tax payment	to any underpayment walty for underpay use date for each quarter nt you made. See instr	hen figuring the	21 Stimated lete this work	18.00 18.00 /orksheet 2.	]	<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note You may apply  Penalty V  Note If you paid the  22 Write the amount a	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 e required amount fr and the date of eac E Date pai	ent penalty for ine 28. rerpayment in 0 2 — Late-pa rom Line 13 by the estimated in id	r unpaid tax.  Column E above to ayment penal y the payment du acome tax payment acome Tax Pay Amount	to any underpayment was alty for underpayment alty for underpayment you made. See instruction and the second part of the second	hen figuring the ment of es do not computations.	21 21 21 21 21 21 21 21 21 21 21 21 21 2	18.00  18.00  /orksheet 2.  tax  ksheet.	]	<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note You may apply  Penalty V  Note If you paid the You write the amount and You write the April 15, 2010	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 e required amount fr and the date of eac E Date pai	ent penalty for ine 28.  rerpayment in 0	r unpaid tax.  Column E above to ayment penally the payment du acome tax payment acome Tax Pay Amount  750 0	to any underpayment was alty for underpayment was alty for underpayment you made. See instruction was paid and a second paid	hen figuring the ment of es do not computations.	21 21 21 22 21 21	18.00  18.00  18.00  torksheet 2.  tax  ksheet.		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo You may apply  Penalty V  Note If you paid the you write the amount a 100 b 200	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 e required amount frand the date of eac E Date pai 0.4/1.0/2 0.6/1.2/2	ent penalty for ine 28.  Perpayment in 0  Perpayment in 10  Perpay	r unpaid tax.  Column E above to ayment penalogome tax payment acome tax payment acome Tax Pay Amount  750 0 250 0	to any underpayment was alty for underpayment was alty for underpayment was alty for underpayment so underpayments  Date paid  9 /1 1 /2 0 0 9 6 1 /1 9 /2 0 1 0 1	ment of es do not comp	21 21 21 22 21 21	18.00  18.00  18.00  torksheet 2.  tax  ksheet.		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at	s is your late-paymount here and on Li ly any remaining ov  Norksheet 2 e required amount from the date of each  Date pai  0.4/1.0/2. 0.6/1.2/2.  Immounts from Line 1	ent penalty for ine 28.  Perpayment in 0  Perpayment in 0	r unpaid tax.  Column E above to ayment penal by the payment du acome tax payment come Tax Pay Amount  750 0 250 0  through 4, on the	to any underpayment was alty for underpayment was alty for underpayment you made. See instruments  Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 1 e first line of the appropriate of the	hen figuring the ment of es do not computations.  Amount	21 21 22 25 stimated  Select this work  in Column C	18.00  18.00  18.00  /orksheet 2.  tax  ksheet.  Date paid		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid an A B	Norksheet 2 e required amount frand the date of eac  Date pai  0 4 /1 0 / 2 2  mounts from Line 1  C	ent penalty for ine 28.  Perpayment in 0  Perpayment in 0	r unpaid tax.  Column E above to ayment penal y the payment du accome tax payment accome Tax Pay Amount  750 0 250 0  through 4, on the E	to any underpayment watty for underpayment watty for underpayment you made. See instruyments  Date paid  9 /1 1 /2 0 0 9 e  1 /1 9 /2 0 1 0 f  e first line of the approp	ment of es do not comp actions.  Amount  G	21 21 se Penalty W stimated lete this wor	18.00  18.00  18.00  torksheet 2.  tax  ksheet.		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid an A B Due	s is your late-paymount here and on Li ly any remaining ov  Norksheet 2 e required amount from the date of each  Date pai  0.4/1.0/2. 0.6/1.2/2.  Immounts from Line 1	ent penalty for ine 28.  Perpayment in 0  Perpayment in 0	r unpaid tax.  Column E above to ayment penal by the payment du acome tax payment come Tax Pay Amount  750 0 250 0  through 4, on the	to any underpayment was alty for underpayment was alty for underpayment you made. See instruments  Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 1 e first line of the appropriate of the	then figuring the ment of estates and the ment of esta	21 21 22 25 stimated  Select this work  in Column C	18.00  18.00  18.00  /orksheet 2.  tax  ksheet.  Date paid		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Vou may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at B  Period date	Norksheet 2 e required amount from Line 1 C Unpaid amount	ent penalty for ine 28.  Perpayment in 0  Line 13 by the estimated in istimated in id  0 0 9 c 0 0 9 d  13, Quarters 1 D  Payment applied	r unpaid tax.  Column E above to ayment penal by the payment du accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	to any underpayment was alty for underpayment was alty for underpayment was alty for underpayments  Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 1  F  Payment date	ment of es do not computations.  Amount  G Number of days late	21 21 21 22 25 timated  lete this work  16 in Column C H Penalty rate (See above)	18.00  18.00  18.00  tax  ksheet.  Date paid  C below.  I  Penalty		<b>←</b>	180 x .10 = 18.0
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Vou may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at B  Period date	s is your late-paymount here and on Li ly any remaining ov  Worksheet 2 e required amount from the date of each  Date pai  0.4/10/2. 0.6/12/2.  Immounts from Line 1 C Unpaid amount 405	ent penalty for ine 28.  P - Late-pa  Trom Line 13 by the estimated in id  O O O 9 c O O 9 d  13, Quarters 1 D  Payment applied  100	r unpaid tax.  Column E above to ayment penal by the payment du accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	to any underpayment water for underpayment water for each quarter int you made. See instruction water for each quarter int you made. See instruction water for each quarter int you made. See instruction water for each quarter int you made. See instruction for each quarter int you made. See instruction for each quarter for each q	ment of es do not computations.  Amount G Number of days late 0	21 21 21 22 23 24 25 26 26 27 27 27 27 27 27 27 27 27 27 27 27 27	18.00  18.00  18.00  18.00  tax  ksheet.  Date paid  C below.  I  Penalty  0.00			
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note  You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at B Due date	Norksheet 2 e required amount from Line 1 C Unpaid amount	ent penalty for ine 28.  Perpayment in 0  Line 13 by the estimated in istimated in id  0 0 9 c 0 0 9 d  13, Quarters 1 D  Payment applied	r unpaid tax.  Column E above to the payment penal by the payment du accome tax payment accome tax payment penal p	to any underpayment was alty for underpayment was alty for underpayment was alty for underpayments  Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 1  F  Payment date	ment of es do not comp uctions.  Amount  G Number of days late 0 58	21 21 21 22 25 timated  lete this work  16 in Column C H Penalty rate (See above)	18.00  18.00  18.00  tax  ksheet.  Date paid  C below.  I  Penalty		<b>←</b>	200 x .10 = 20.00
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at B  Due date	s is your late-paymount here and on Li ly any remaining ov  Norksheet 2 e required amount from the date of eac  E Date pai  0.4/10/2  0.6/12/2  amounts from Line 1  C Unpaid amount  405  305	ent penalty for ine 28.  Perpayment in 0  Penalty for ine 28.  Perpayment in 0  Penalty for ine 13 by the estimated in ide  O 0 9 c  O 0 9 d  I3, Quarters 1  D  Payment applied  100  200	r unpaid tax.  Column E above to ayment penal by the payment du accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	to any underpayment was alty for underpayment was alty for underpayment was alty for underpayments. Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 f e first line of the approper F Payment date 0 4 / 1 0 / 2 0 0 0 5 0 6 / 1 2 / 2 0 0 0 5	ment of es do not comp uctions.  Amount  G Number of days late 0 58	21 stimated lete this word in Column C H Penalty rate (See above) 0 10	18.00  18.00  18.00  In the paid of the pa		<b>←</b>	
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount and the properties of	s is your late-paymount here and on Li ly any remaining ov  Norksheet 2 e required amount from the date of eac  E Date pai  0.4/10/2  0.6/12/2  amounts from Line 1  C Unpaid amount  405  305	ent penalty for ine 28.  Perpayment in 0  Penalty for ine 28.  Perpayment in 0  Penalty for ine 13 by the estimated in ide  O 0 9 c  O 0 9 d  I3, Quarters 1  D  Payment applied  100  200	r unpaid tax.  Column E above to the payment penal by the payment du accome tax payment accome tax payment penal p	to any underpayment was alty for underpayment was alty for underpayment was alty for underpayments. Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 f e first line of the approper F Payment date 0 4 / 1 0 / 2 0 0 0 5 0 6 / 1 2 / 2 0 0 0 5	ment of es do not comp actions.  Amount  G Number of days late 0 0 58 149	21 stimated lete this word in Column C H Penalty rate (See above) 0 10	18.00  18.00  18.00  In the paid of the pa		#	200 x .10 = 20.00 105 x .10 = 10.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note  You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at A B Due date  Period date  2tr 1 April 15, 2009	Norksheet 2 e required amount frand the date of eac  0 4 /1 0 / 2 0 6 / 1 2 / 2  1 mounts from Line 1 C Unpaid amount 405 305 105	ent penalty for ine 28.  Perpayment in 0  Perpayment in 0  Color of the estimated in id  Olor of the es	r unpaid tax.  Column E above to ayment penal y the payment du accome tax payment accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	to any underpayment we latty for underpayment we latty for underpayment we latty for underpayments with the latter of latter of the latter of latter o	ment of es do not comp actions.  Amount  G Number of days late 0 0 58 149	21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 10 110	18.00  18.00  18.00  18.00  tax  ksheet.  Date paid  ———————————————————————————————————		#	200 x .10 = 20.00
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note  You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at A B Due date  Period date  2tr 1 April 15, 2009	Norksheet 2 e required amount frand the date of eac  0 4 /1 0 / 2 0 6 / 1 2 / 2  1 mounts from Line 1 C Unpaid amount 405 305 105	ent penalty for ine 28.  Perpayment in 0  Perpayment in 0  Color of the estimated in id  Olor of the es	r unpaid tax.  Column E above to ayment penal y the payment du accome tax payment accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	to any underpayment we latty for underpayment we latty for underpayment we latty for underpayments with the latter of latter of the latter of latter o	ment of es do not comp actions.  Amount  G Number of days late 0 0 58 149	21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 10 110	18.00  18.00  18.00  18.00  tax  ksheet.  Date paid  ———————————————————————————————————		#	200 x .10 = 20.00 105 x .10 = 10.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at A B Due date  Qtr 1 April 15, 2009	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 erequired amount frand the date of eac E Date pail 2 0 6 /1 2 / 2 mounts from Line 1 C Unpaid amount 405 305 105 405	ent penalty for ine 28.  Perpayment in 0  O O 9 C  O O 9 d  I3, Quarters 1  D  Payment applied  100  200  750  645	r unpaid tax.  Column E above to the payment penal by the payment du accome tax payment accome tax payment penal p	to any underpayment was alty for underpayment was alty for underpayment was alty for underpayments Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 1 e first line of the appropriate the appropriate underpayment of the underpayment	hen figuring the ment of estates and the ment of estat	21 21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 10 110	18.00  18.00  18.00  18.00  10orksheet 2.  tax  ksheet.  Date paid		#	200 x .10 = 20.00 105 x .10 = 10.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount and the period date  Amount  a 100 b 200  23 Write the unpaid at A B Due date  Qtr 1 April 15, 2009  Qtr 2 June 15, 2009	Norksheet 2 e required amount frand the date of eac  0 4 /1 0 / 2 0 6 /1 2 / 2  1 mounts from Line 1 C Unpaid amount 405 305 105 405	ent penalty for ine 28. rerpayment in 0  2 — Late-pa rom Line 13 by the estimated in id  0 0 9 c 0 9 d  13, Quarters 1  D  Payment applied  100  200  750  645	r unpaid tax.  Column E above to ayment penal y the payment du accome tax payment come Tax Pay Amount  750 0 250 0 through 4, on the E Balance due (Col. C - Col. D) 305 105 [645]	0 8/04/2010  alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayments  Date paid  9/11/2009  6/11/2009  6/11/2009  0 9/11/2009  0 9/11/2009	ment of es do not computations.  Amount  Griate quarters G Number of days late 0 0 58 149 9 88	21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 110 110	18.00  18.00  18.00  18.00  forksheet 2.  tax  ksheet.  Date paid	-	1 11	200 x .10 = 20.00 105 x .10 = 10.50 405 x .10 = 40.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount and the period date  Amount  a 100 b 200  23 Write the unpaid at A B Due date  Qtr 1 April 15, 2009  Qtr 2 June 15, 2009	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 erequired amount frand the date of eac E Date pail 2 0 6 /1 2 / 2 mounts from Line 1 C Unpaid amount 405 305 105 405	ent penalty for ine 28.  Perpayment in 0  O O 9 C  O O 9 d  I3, Quarters 1  D  Payment applied  100  200  750  645	r unpaid tax.  Column E above to the payment penal by the payment du accome tax payment accome tax payment penal p	to any underpayment was alty for underpayment was alty for underpayment was alty for underpayments Date paid  9 /1 1 /2 0 0 9 e 1 /1 9 /2 0 1 0 1 e first line of the appropriate the appropriate underpayment of the underpayment	ment of es do not computations.  Amount  Griate quarters G Number of days late 0 0 58 149 9 88	21 21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 10 110	18.00  18.00  18.00  18.00  10orksheet 2.  tax  ksheet.  Date paid	-	1 11	200 x .10 = 20.00 105 x .10 = 10.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount and the period date  Amount  a 100 b 200  23 Write the unpaid at A B Due date  Qtr 1 April 15, 2009  Qtr 2 June 15, 2009	Norksheet 2 e required amount frand the date of eac  0 4 /1 0 / 2 0 6 /1 2 / 2  1 mounts from Line 1 C Unpaid amount 405 305 105 405	ent penalty for ine 28. rerpayment in 0  2 — Late-pa rom Line 13 by the estimated in id  0 0 9 c 0 9 d  13, Quarters 1  D  Payment applied  100  200  750  645	r unpaid tax.  Column E above to ayment penal y the payment du accome tax payment come Tax Pay Amount  750 0 250 0 through 4, on the E Balance due (Col. C - Col. D) 305 105 [645]	0 8/04/2010  alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayments  Date paid  9/11/2009  6/11/2009  6/11/2009  0 9/11/2009  0 9/11/2009	ment of es do not computations.  Amount  Griate quarters G Number of days late 0 0 58 149 9 88	21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 110 110	18.00  18.00  18.00  18.00  forksheet 2.  tax  ksheet.  Date paid	-	1 11	200 x .10 = 20.00 105 x .10 = 10.50 405 x .10 = 40.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount and april 15 an	Norksheet 2 e required amount frand the date of eace  Date pai  0.4/10/2 0.6/12/2 0.06/12/2	ent penalty for ine 28. rerpayment in 0  2 — Late-pa rom Line 13 by the estimated in id  0 0 9 c 0 9 d  13, Quarters 1  D  Payment applied  100  200  750  645	r unpaid tax.  Column E above to ayment penal y the payment du accome tax payment accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayments  Date paid  9 /1 1 / 2 0 0 9 e 1 / 1 9 / 2 0 1 0 1 1 1 2 0 0 9 1 1 / 2	hen figuring the ment of estables of the ment of the m	21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 110 110	18.00  18.00  18.00  18.00  10orksheet 2.  tax  ksheet.  Date paid  Penalty  0.00  20.00  10.50  40.50  0.00  16.50	-	1 11	200 x .10 = 20.00 105 x .10 = 10.50 405 x .10 = 40.50 165 x .10 = 16.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amount and the period by the period date  Quently Volumn and the	Norksheet 2 e required amount frand the date of eac  0 4 /1 0 / 2 0 6 /1 2 / 2  1 mounts from Line 1 C Unpaid amount 405 305 105 405	ent penalty for ine 28.  Perpayment in 0  Penalty for ine 28.  Perpayment in 0  Penalty for ine 13 by the estimated in ine 13 by the estimated in ine 13 by the estimated in ind 13, Quarters 1  Description 13, Quarters 1  Description 100  200  750  645	r unpaid tax.  Column E above to ayment penal y the payment du accome tax payment come Tax Pay Amount  750 0 250 0 through 4, on the E Balance due (Col. C - Col. D) 305 105 [645]	0 8/04/2010  alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayments  Date paid  9/11/2009  6/11/2009  6/11/2009  0 9/11/2009  0 9/11/2009	hen figuring the ment of estate duarters  G Number of days late  1 0 58 149 3 88 4 126 6 0 126	21 stimated lete this work in Column C H Penalty rate (See above)  0 10 10 10 110	18.00  18.00  18.00  18.00  forksheet 2.  tax  ksheet.  Date paid	-	1 1 1 1 1	200 x .10 = 20.00 105 x .10 = 10.50 405 x .10 = 40.50 165 x .10 = 16.50 85 x .02 = 1.70
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at A B Due date  Qtr 1 April 15, 2009  Qtr 2 June 15, 2009	Norksheet 2 In required amount from Line 1 C Unpaid amount from Line 1 405 305 405 405	ent penalty for ine 28.  Perpayment in 0  C — Late-pa  rom Line 13 by the estimated in id  0 0 9 c	r unpaid tax.  Column E above to ayment penal by the payment du accome tax payment are a payment are	alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayments Date paid  9 /1 1 /2 0 0 9  1 /1 9 / 2 0 1 0 1  e first line of the approper Fayment date  0 4 / 1 0 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 1 / 1 9 / 2 0 1 0 0  0 1 / 1 9 / 2 0 1 0	hen figuring the ment of estate duarters  G Number of days late  1 0 58 149 3 88 4 126 6 0 126	21 se Penalty W stimated lete this word in Column C H Penalty rate (See above) 0 10 10 10 0 10	18.00  18.00  18.00  18.00  18.00  10  18.00  10  10  10  10  10  10  10  10  10	-	## # ##	200 x .10 = 20.00 105 x .10 = 10.50 405 x .10 = 40.50 165 x .10 = 16.50
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid an A B Due Period date  Qtr 1 April 15, 2009  Qtr 2 June 15, 2009  Qtr 3 Sept. 15, 2009  28 Add Column I, Qual 2002  28 Add Column I, Qual 2002	s is your late-paymount here and on Li ly any remaining ov Worksheet 2 erequired amount frand the date of eace EDate pail C Unpaid amount 405 305 105 405 405 405 320 100 urters 1 through 4. T	ent penalty for ine 28.  Perpayment in 0  Perpayment in 10  Concept of the estimated in its i	r unpaid tax.  Column E above to ayment penal y the payment du accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayment was alty for underpayments Date paid  9 /1 1 /2 0 0 9  1 /1 9 / 2 0 1 0 1  e first line of the approper Fayment date  0 4 / 1 0 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 9 / 1 1 / 2 0 0 0 0  0 1 / 1 9 / 2 0 1 0 0  0 1 / 1 9 / 2 0 1 0	hen figuring the ment of es do not computations.  Amount Gays late D S8 149 B8 C C C C C C C C C C C C C C C C C C		18.00  18.00  18.00  18.00  18.00  10.00  10.00  10.50  10.50  10.50  10.00  10.00	-	## # ##	200 x .10 = 20.00 105 x .10 = 10.50 405 x .10 = 40.50 165 x .10 = 16.50 85 x .02 = 1.70 220 x .10 = 22.00
Period date  Return April 15, 2010  21 Add Column I. This Write the total amo Note You may apply  Penalty V  Note If you paid the 22 Write the amount a 100 b 200  23 Write the unpaid at A B Due Period date  Qtr 1 April 15, 2009  Qtr 2 June 15, 2009  Qtr 3 Sept. 15, 2009  28 Add Column I, Qual 2002  28 Add Column I, Qual 2002	Norksheet 2 e required amount from Line 1 C Unpaid amount 405 305 105 405 405 320 100	ent penalty for ine 28.  Perpayment in 0  Perpayment in 10  Concept of the estimated in its i	r unpaid tax.  Column E above to ayment penal y the payment du accome Tax Pay Amount  750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	alty for underpayment we alty for underpayment we alty for underpayment we alty for underpayments of the paid of the paid of the paid of the paid of the payment of the appropriate of the payment of the	hen figuring the ment of es do not computations.  Amount Gays late D S8 149 B8 C C C C C C C C C C C C C C C C C C		18.00  18.00  18.00  18.00  I system of the paid of th	-	## # ##	200 x .10 = 20.00 105 x .10 = 10.50 405 x .10 = 40.50 165 x .10 = 16.50 85 x .02 = 1.70 220 x .10 = 22.00

Page 4 of 4 IL-2210 Instructions (R-12/09)