



For calendar year 2009 or fiscal year beginning \_\_\_\_\_, 2009 and ending \_\_\_\_\_,

Name(s) as shown on Form 1040ME or 1041ME

Your SSN or EIN

**Part I — Calculating Your Underpayment**

1. 2009 tax. (Form 1040ME - line 26 minus line 28d or Form 1041ME - line 6)..... 1. \_\_\_\_\_
2. Multiply tax on line 1 by 90% (66 2/3% for farmers and fishermen) ..... 2. \_\_\_\_\_
3. 2009 Maine Income Tax Withheld, line 28a, Form 1040ME or line 7a, Form 1041ME ..... 3. \_\_\_\_\_
4. Subtract line 3 from line 1. If the result is less than \$1,000, do not complete or file this form..... 4. \_\_\_\_\_
5. 2008 tax (if short year, enter the amount from line 2), line 26 minus line 28d, 2008 Form 1040ME or line 6, 2008 Form 1041ME.  
(If less than \$1,000, do not complete or file this form) ..... 5. \_\_\_\_\_
6. Enter line 2 or line 5, whichever is less ..... 6. \_\_\_\_\_
7. Multiply the amount on line 6 by .25 (To compute the amount for line 9). Enter result here ..... 7. \_\_\_\_\_

	A April 15, 2009	B June 15, 2009	C Sept. 15, 2009	D Jan. 15, 2010
8. <b>Due dates</b> for estimated tax payments ..... 8.				
9. <b>Estimated tax due.</b> Enter amount from line 7 above or line 25 of annualized worksheet under each payment due date ..... 9.				
10. <b>Less tax payments.</b>				
a. Tax withheld (Enter 25% [0.25] of line 3 in each column)..... 10a.				
b. Estimated tax paid by due date on line 8 ..... 10b.				
c. Amount carried forward (overpaid) from line 11b, previous column. For column A, enter credit carried forward from previous tax year..... 10c.				
d. <b>Total.</b> Add lines 10a, 10b and 10c..... 10d.				
11. Subtract line 10d from line 9 (may be a negative amount)..... 11.				
a. If line 9 is larger than line 10d, enter the <b>underpayment</b> here ..... 11a.				
b. If line 10d is larger than line 9, enter <b>overpayment</b> here..... 11b.				

**Part II — Calculating the Penalty — For Quarters with entries on line 11a**

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|---|--|
| <p>12. Enter date of payment of the underpayment on line 11a or the 15th day of the fourth month after close of taxable year, whichever is earlier. 12.</p> <p>13. Number of months from due date of installment (line 8) to date shown on line 12. A part of a month is considered a whole month ..... 13.</p> <p>14. Enter the rate from the table on next page..... 14.</p> <p>15. Underpayment Penalty — Multiply underpayment on line 11a by the rate on line 14..... 15.</p>            |  |
| <p>16. Total of amounts shown on line 15. Enter result here and on Form 1040ME, line 35b or Form 1041ME, line 8b. .... 16.<br/>(If zero, do not file this form. However, if you used the annualized income installment method, you <u>must</u> file this form even if the penalty amount is zero.)</p> <p>17. Check here <u>and</u> on <b>line 35b, Form 1040ME</b> or <b>line 8b, Form 1041ME</b>, if you use the annualized income installment method..... 17. <input type="checkbox"/></p> |  |

