

**TAXPAYER**

**PENALTY AND INTEREST  
WORKSHEET**

**SPOUSE**

**Forms filed and paid by April 15**

1) Enter amount from line 6 of tax form.

\_\_\_\_\_

2) Multiply line 1 by .25 (enter total here).

\_\_\_\_\_

3) Enter amount from line 10 of tax form.

\_\_\_\_\_

4) If line 3 is less than line 2 enter zero here.

You do not owe penalty and interest.

\_\_\_\_\_

5) If line 3 is greater than line 2 enter amount from line 3 here.

\_\_\_\_\_

6) Multiply line 5 by .075 (enter total here and on line 11 of tax form).

\_\_\_\_\_

1) Enter amount from line 6 of tax form.

\_\_\_\_\_

2) Multiply line 1 by .25 (enter total here).

\_\_\_\_\_

3) Enter amount from line 10 of tax form.

\_\_\_\_\_

4) If line 3 is less than line 2 enter zero here.

You do not owe penalty and interest.

\_\_\_\_\_

5) If line 3 is greater than line 2 enter amount from line 3 here.

\_\_\_\_\_

6) Multiply line 5 by .075 (enter total here and on line 11 of tax form).

\_\_\_\_\_

**Forms filed and paid after April 15**

1) Enter amount from line 10 of tax form here.

\_\_\_\_\_

2) Multiply line 1 by .075(enter total here and on line 11 of tax form).

\_\_\_\_\_

1) Enter amount from line 10 of tax form here.

\_\_\_\_\_

2) Multiply line 1 by .075(enter total here and on line 11 of tax form).

\_\_\_\_\_