

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
-----------------	----------------	------------	--

**FORM I-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS** Page 1

NOTE: Form I-2210 is used to compute the interest and penalty for unpaid or underpaid estimated income tax payments. To pay the interest and penalty computed on this form, enter the total from line 38 on Form I-1040, line 25, and remit the interest and penalty with your payment of tax due. Do not attach Form I-2210 unless one or more of the boxes in Part I apply. Interest and penalty will be assessed where required estimated payments are underpaid or not made.

**Part I Reasons for Filing** If 1a, 1b, 1c or 1d below applies, you may be able to lower or eliminate the interest and penalty. You must check the boxes that apply and file Form I-2210 with your tax return.

- Check all boxes that apply (If none apply, see the note above):
- 1a  You request a waiver of penalty. In certain circumstances, the Income Tax Department will waive all or part of the penalty. See Waiver of Penalty in the instructions for Form I-2210. Interest due cannot be waived.
- 1b  You use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more of your required estimated tax installments. See instructions under Annualized Income Installment Method.
- 1c  You had income tax withheld from wages and, for estimated tax purposes, you treat the tax withheld as paid on the dates it was actually withheld, instead of in equal amounts each quarter.
- 1d  Your required annual payment (line 12 below) is based upon your 2016 tax and you filed or are filing a joint return for either 2016 or 2017 but not for both years.

**Part II Required Annual Payment**

2	Enter the tax due from Form I-1040, line 23b, for 2017		2
3	Ionia income tax withheld from 2017 wages	3	
4	Ionia residents enter 2017 tax credit for tax paid to another city	4	
5	Enter 2017 tax paid on your behalf by a partnership	5	
6	Enter total of lines 3, 4 & 5		6
7	Subtract line 6 from line 2. If \$100 or less, stop here, do not complete or file this form: You do not owe interest and penalty for failing to make estimated tax payments		7
8	Enter 70% of line 2		8
9	Enter the tax due from your 2016 Ionia return form		9
10	Subtract line 6 from line 9. If \$100 or less, stop here, do not complete or file this form.		10
11	Enter 70% of line 9		11
12	Required 2017 estimated tax payment. Enter the smaller of line 8 or line 11		12

**Part III Computation of Interest and Penalty**

Section A - Figure the Underpayment	Payment Due Dates			
	(a) 04/30/2017	(b) 06/30/2017	(c) 09/30/2017	(d) 1/31/2018
13 Required installments: If Part I, box 1b, applies, enter amounts from Schedule A1, line 17; otherwise, enter 1/4 of line 12, in each column	13			
14 Tax payments and credits. Enter 1/4 of the amount on line 6 for each period	14			
15 Estimated tax paid each period	15			
16 2016 credit forward to 2017	16			
17 Amount from line 23 of previous column	17			
18 Add lines 14, 15, 16 and 17	18			
19 Enter the total of line 21 and line 22 of the previous column	19			
20 Subtract line 19 from line 18. If zero or less enter -0- For column (a) only enter the amount from line 18	20			
21 If amount on line 20 is zero, subtract line 18 from line 19	21			
22 Underpayment: If line 13 is equal to or more than line 20, subtract line 20 from line 13; then go to line 17 of the next column; otherwise, go to line 23	22			
23 Overpayment: If line 18 is more than line 13, subtract line 13 from line 18; then go to line 17 of next column	23			

Taxpayer's name		Taxpayer's SSN		2017 IONIA		
-----------------	--	----------------	--	------------	--	--

**FORM I-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS** Page 2

Section B - Figure the Interest			(a)	(b)	(c)	(d)
INTEREST RATE PERIOD 1	May 1 - June 30, 2017		4/30/2017			
	24	Number of days from the date shown above line 24 to the date the amount on line 22 was paid or to June 30, 2017, whichever is earlier				
	25	Interest rate per day for period	0.0001233			
	26	Interest due for period, line 22 times line 24 times line 25				
INTEREST RATE PERIOD 2	July 1 - December 31, 2017		6/30/2017	6/30/2017	9/30/2017	
	27	Number of days from the date shown above line 27 to the date the amount on line 22 was paid or to December 31, 2017, whichever is earlier				
	28	Interest rate per day for period	0.0001288	0.0001288	0.0001288	
	29	Interest due for period, line 22 times line 27 times line 28				
INTEREST RATE PERIOD 3	January 1 - April 30, 2018		12/31/2017	12/31/2017	12/31/2017	1/31/2018
	30	Number of days from the date shown above line 30 to the date the amount on line 22 was paid or April 30, 2018, whichever is earlier				
	31	Interest rate per day for period	0.0001288	0.0001288	0.0001288	0.0001288
	32	Interest due for period, line 22 times line 30 times line 31				
33	Interest for underpaid estimated tax (Add all amounts on lines 26, 29 and 32 in all columns)					33

Section C - Figure the Penalty			(a)	(b)	(c)	(d)
PENALTY PERIOD			04/30/2017	06/30/2017	09/30/2017	01/31/2018
	34	Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2017, whichever is earlier				
	35	Penalty rate per month	0.01	0.01	0.01	0.01
	36	Penalty due for period, line 22 times line 34 times line 35				
37	Penalty for underpaid estimated tax (Add all amounts on line 36 in all columns)					37

Section D - Total Interest and Penalty			
38	Total interest and penalty for underpaid estimated tax (Add line 33 and line 37. Enter the total here and enter the interest, penalty and total interest and penalty on Form I-1040, line 25a, b and c, respectively)		38

Taxpayer's name	Taxpayer's SSN	2017 IONIA	
-----------------	----------------	------------	--

**FORM I-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS** Page 3

Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)
		01/01/2017 03/31/2017	01/01/2017 06/30/2017	01/01/2017 09/30/2017	01/01/2017 12/31/2017
1	Enter income for each period	1			
2	Annualization amounts	2	4.00	2.00	1.33
3	Annualized income (Line 1 times line 2)	3			
4	Enter amount from Form I-1040, line 26	4			
5	Subtract line 4 from line 3	5			
6	Tax due (Line 5 times the tax rate)	6			
7	70% of tax due	7			
8	70% of prior year tax	8			
9	Enter lesser of line 7 or line 8 (If zero or less enter -0-)	9			
10	Applicable percentage	10	25%	50%	75%
11	Multiply line 9 by line 10	11			
CAUTION: Complete lines 12 through 17 of column (a) before going to the next column					
12	Add all the amounts in all previous columns of line 17	12			
13	Subtract line 12 from line 11 (If zero or less enter -0-)	13			
14	Enter 1/4 of amount on line 12, page 1, of Form I-2210 in each column	14			
15	Subtract line 17 of the previous column from line 16 of that column	15			
16	Add lines 14 and 15	16			
17	Enter the smaller of line 13 or line 16 here and on Form I-2210, line 13	17			