Form **2220**

Department of the Treasury

Internal Revenue Service

Underpayment of Estimated Tax by Corporations

► See separate instructions.

► Attach to the corporation's tax return.

OMB No. 1545-0142

2008

Name

Employer identification number

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty

owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220. **Required Annual Payment** 1 2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1. 2a **b** Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method . . . 2b 2c 2d Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does Enter the tax shown on the corporation's 2007 income tax return (see instructions). Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 4 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter Part II Reasons for Filing— Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty (see instructions). The corporation is using the adjusted seasonal installment method. The corporation is using the annualized income installment method. The corporation is a "large corporation" figuring its first required installment based on the prior year's tax. Part III Figuring the Underpayment (b) (c) (d) (a) Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month). 6th, 9th, and 12th months of the corporation's tax year . . . 9 10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column . . . 10 Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15 . 11 Complete lines 12 through 18 of one column before going to the next column. 12 Enter amount, if any, from line 18 of the preceding column . 12 13 **13** Add lines 11 and 12 14 14 Add amounts on lines 16 and 17 of the preceding column . 15 Subtract line 14 from line 13. If zero or less, enter -0- . . . 15 16 If the amount on line 15 is zero, subtract line 13 from line 14. 16 17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 17 18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column . . . 18

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

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Part IV Figuring the Penalty

			(a)	(b)	(c)	(d)
19	Enter the date of payment or the 15th day of the 3rd month					
	after the close of the tax year, whichever is earlier (see					
	instructions). (Form 990-PF and Form 990-T filers: Use 5th					
	month instead of 3rd month.)	19				
20	Number of days from due date of installment on line 9 to the					
	date shown on line 19	20				
21	Number of days on line 20 after 4/15/2008 and before 7/1/2008	21				
	Number of days on line 01					
22	Underpayment on line 17 \times Number of days on line 21 \times 6%	22	\$	\$	\$	\$
23	Number of days on line 20 after 6/30/2008 and before 10/1/2008	23				
	Number of days on line 02					
24	Underpayment on line 17 $\times \frac{\text{Number of days on line 23}}{366} \times 5\%$	24	\$	\$	\$	\$
25	Number of days on line 20 after 9/30/2008 and before 1/1/2009	25				
	Number of days on line 25					
26	Underpayment on line 17 \times Number of days on line 25 \times 6%	26	\$	\$	\$	\$
27	Number of days on line 20 after 12/31/2008 and before 4/1/2009	27				
	Number of days on line 27					
28	Underpayment on line 17 \times Number of days on line 27 \times 5%	28	\$	\$	\$	\$
29	Number of days on line 20 after 3/31/2009 and before 7/1/2009	29				
20	Underpayment on line 17 × Number of days on line 29 × *%		Φ.	Φ.	Φ.	Φ.
30	365	30	\$	\$	\$	\$
04	N					
31	Number of days on line 20 after 6/30/2009 and before 10/1/2009.	31				
32	Underpayment on line 17 × Number of days on line 31 × *%	32	c	\$	\$	\$
-	365	32	φ	Φ	φ	Φ
33	Number of days on line 20 after 9/30/2009 and before 1/1/2010 .	33				
00	Number of days of line 20 after 9/30/2009 and before 1/1/2010 .					
34	Underpayment on line 17 × Number of days on line 33 × *%	34	\$	\$	\$	\$
	365		Ψ	Ψ	Ψ	Ψ
35	Number of days on line 20 after 12/31/2009 and before 2/16/2010	35				
	•					
36	Underpayment on line 17 \times Number of days on line 35 \times *%	36	\$	\$	\$	\$
	365		7	7	т.	7
37	Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$	\$
	Penalty. Add columns (a) through (d) of line 37. Enter the total h					
	or the comparable line for other income tax returns		·		38	\$

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at **www.irs.gov.** You can also call 1-800-829-4933 to get interest rate information.

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Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method (see instructions)

Form 1120S filers: For lines 1, 2, 3, and 21, below, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part IAdjusted Seasonal Installment Method (Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.)

			(a)	(b)	(c)	(d)
1	Enter taxable income for the following periods:		First 3 months	First 5 months	First 8 months	First 11 months
а	Tax year beginning in 2005	1a				
b	Tax year beginning in 2006	1b				
С	Tax year beginning in 2007	1c				
2	Enter taxable income for each period for the tax year beginning in					
	2008 (see instructions for the treatment of extraordinary items).	2				
3	Enter taxable income for the following periods:		First 4 months	First 6 months	First 9 months	Entire year
а	Tax year beginning in 2005	3a				
b	Tax year beginning in 2006	3b				
С	Tax year beginning in 2007	3с				
4	Divide the amount in each column on line 1a by the amount in					
	column (d) on line 3a	4				
5	Divide the amount in each column on line 1b by the amount in					
	column (d) on line 3b	5				
6	Divide the amount in each column on line 1c by the amount in					
	column (d) on line 3c	6				
7	Add lines 4 through 6	7				
8	Divide line 7 by 3.0	8				
9a	Divide line 2 by line 8	9a				
b	Extraordinary items (see instructions)	9b				
_						
С	Add lines 9a and 9b	9с				
10	Figure the tax on the amount on line 9c using the instructions for Form					
	1120, Schedule J, line 2 (or comparable line of corporation's return) .	10				
11a	Divide the amount in columns (a) through (c) on line 3a by the					
	amount in column (d) on line 3a	11a				
b	Divide the amount in columns (a) through (c) on line 3b by the					
_	amount in column (d) on line 3b	11b				
С	Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c					
	amount in column (a) on line 3c	11c				
	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4.5				
12	Add lines 11a through 11c	12				
10	Divide line 10 hy 2.0	40				
13	Divide line 12 by 3.0	13				
14	Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)	44				
15	Enter any alternative minimum tax for each payment period (see	14				
15	instructions)	15				
		13				
16	Enter any other taxes for each payment period (see instructions)	16				
10	Lines any other taxes for each payment period (see instructions)	10				
17	Add lines 14 through 16	17				
18	For each period, enter the same type of credits as allowed on	- <i>''</i> -				
	Form 2220, lines 1 and 2c (see instructions)	18				
19	Total tax after credits. Subtract line 18 from line 17. If zero or					
	less, enter -0	19				

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Part II Annualized Income Installment Method

20 Annualization periods (see instructions) 21 Enter taxable income for each annualization period (see instructions for the treatment of extraordinary (sems) 22 Annualization amounts (see instructions) 23 Annualization amounts (see instructions) 24 Annualization amounts (see instructions) 25 Extraordinary (tems (see instructions) 26 Extraordinary (tems (see instructions) 27 Add lines 23a and 23b 28 Figure the tax on the amount on line 23a using the instructions for return) 29 Enter any alternative minimum tax for each payment period (see instructions) 29 Enter any other taxes for each payment period (see instructions) 29 Figure and tax Add lines 24 through 26 29 For each period, enter the same type of credits as allowed on Form 2220, line 1 of gee (see instructions) 29 Total tax Add lines 24 through 26 29 For each period, enter the same type of credits as allowed on Form 2220, line 1 of gee instructions) 30 Applicable percentage 31 Multiply line 29 by line 30 29 Total tax after credits. Subtract line 28 from line 27. If zero or loss, enter -0 31 Multiply line 29 by pile 30 20 Applicable percentage 31 Multiply line 29 by pile 30 32 Add the amounts in all preceding columns from line 19 or line 31 31 Add the amounts in all preceding columns of line 38 (see instructions) and the amounts in each column from line 19 or line 31 32 Add the amounts in all preceding columns of line 38 (see instructions) and the amounts in each column from line 19 or line 31 32 Add the amounts in each column from line 19 or line 31 33 Add the amounts in each column from line 19 or line 31 34 Add the amounts in each column from line 19 or line 31 35 Enter 25% of line 5 on page 1 of Form 2220, line 10 (see instructions) and line 19 36 Enter 25% of line 5 on page 1 of Form 2220, line 10 (see instructions) and line 37 of the preceding column from line 37				(a)	(b)	(c)	(d)
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23a Annualized taxable income. Multiply line 21 by line 22							
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30 Applicable percentage	29	•					
Part III Required Installments Note: Complete lines 32 through 38 of one column before completing the next column. 12 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31		enter -U	29				
Part III Required Installments Note: Complete lines 32 through 38 of one column before completing the next column. 12 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31							
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Note: Complete lines 32 through 38 of one column before completing the next column. 32 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31							
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from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31							
of the amounts in each column from line 19 or line 31	32						
Add the amounts in all preceding columns of line 38 (see instructions). 34 Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0		• • • • • • • • • • • • • • • • • • • •					
instructions)			32				
Add lines 35 and 36	33						
Subtract line 33 from line 32. If zero or less, enter -0		instructions)	33				
Subtract line 38 of the preceding column from line 37 of the preceding column column. Add lines 35 and 36	34	Adjusted seasonal or annualized income installments.					
Subtract line 38 of the preceding column from line 37 of the preceding column column. Add lines 35 and 36		Subtract line 33 from line 32. If zero or less, enter -0	34				
Note: "Large corporations," see the instructions for line 10 for the amounts to enter	35	Enter 25% of line 5 on page 1 of Form 2220 in each column					
the amounts to enter							
Subtract line 38 of the preceding column from line 37 of the preceding column			25				
preceding column	20		33				
37 Add lines 35 and 36	36						
38 Required installments. Enter the smaller of line 34 or line 37		preceding column	36				
38 Required installments. Enter the smaller of line 34 or line 37							
1 1 4 65 0000 11 40 (1 1 11)	37		37				
here and on page 1 of Form 2220, line 10 (see instructions) 38	38						
		here and on page 1 of Form 2220, line 10 (see instructions)	38				