



**Schedule A – Computation of estimated MCTMT underpayment (if any).** All filers must complete this part. Only include nonresident partners who are required to have estimated MCTMT payments paid on their behalf by the partnership.

**Current year**

1 Total of all nonresident individual partners' distributive shares of 2010 net earnings from self-employment allocated to the Metropolitan Commuter Transportation District (MCTD) .....	1.				
2 Multiply the amount on line 1 by .34% (.0034); this is the total estimated MCTMT required to be paid for 2010 .....	2.				
3 90% of the estimated MCTMT required to be paid for 2010 (multiply line 2 by 90% (.90)) .....				3.	

**Prior year**

4 Total of all nonresident individual partners' distributive shares of 2009 net earnings from self-employment allocated to the MCTD ...	4.				
5 Divide the amount on line 4 by twelve .....	5.				
6 Multiply the amount on line 5 by ten .....	6.				
7 Multiply the amount on line 6 by .34% (.0034); this is the total estimated MCTMT computed for 2009 .....	7.				
<b>If the amount on line 4 is more than \$150,000, and the entity is not primarily engaged in farming or fishing, complete line 8 and continue with Schedule B. If the amount on line 4 is \$150,000 or less, skip line 8 and continue with Schedule B.</b>					
8 Multiply line 7 by 110% (1.10).....	8.				

**Schedule B – Short method for computing the penalty.** Complete lines 9 through 14 if you paid four equal estimated MCTMT installments (on the due dates), or if you made no payments of estimated MCTMT. Otherwise, you must complete Schedule C.

9 If you were not required to make an entry on line 8, enter the lesser of line 3 or line 7. If you were required to make an entry on line 8, enter the lesser of line 3 or line 8 .....	9.			
10 Enter the total amount of estimated MCTMT payments made for 2010 .....	10.			
11 Total underpayment for the year (subtract line 10 from line 9; if zero or less you do not owe the penalty) .....	11.			
12 Multiply line 11 by .04662 .....	12.			
13 If the amount on line 11 was paid on or after April 30, 2011, enter 0. If the amount on line 11 was paid before April 30, 2011, make the following computation to find the amount to enter on this line: Amount on line 11 × number of days before April 30, 2011 × .00020 = .....	13.			
14 <b>Penalty</b> (subtract line 13 from line 12; enter here and on line 31) .....	14.			

**Schedule C – Regular method**

**Part 1 – Computing the underpayment**

Payment due dates		A	4/30/10	B	7/31/10	C	10/31/10	D	1/31/11
15 Required installments (see instructions) .....	15.								
16 Estimated tax paid .....	16.								
<b>Complete lines 17 through 19, one column at a time, starting in column A.</b>									
17 Overpayment or underpayment from prior period	17.								
18 If line 17 is an overpayment, add lines 16 and 17; if line 17 is an underpayment, subtract line 17 from line 16 (see instr.) .....	18.								
19 Underpayment (subtract line 18 from line 15) or overpayment (subtract line 15 from line 18; see instructions) .....	19.								

**Schedule C – Regular method** (continued)

**Part 2 – Computing the penalty**

Payment due dates	A	B	C	D
	4/30/10	7/31/10	10/31/10	1/31/11
<b>20</b> Amount of underpayment (from line 19) .....	<b>20.</b>			
<b>First installment (April 30, 2010 - July 31, 2010)</b>				
<b>21</b> April 30 - July 31 = (92 ÷ 365) × 7.5% = .01890 - or - April 30 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<b>21.</b>			
<b>22</b> Multiply line 20, column A, by line 21 .....	<b>22.</b>			
<b>Second installment (July 31, 2010 - October 31, 2010)</b>				
<b>23</b> July 31 - October 31 = (92 ÷ 365) × 7.5% = .01890 - or - July 31 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<b>23.</b>			
<b>24</b> Multiply line 20, column B, by line 23 .....	<b>24.</b>			
<b>Third installment (October 31, 2010 - January 31, 2011)</b>				
<b>25</b> October 31 - January 31 = (92 ÷ 365) × 7.5% = .01890 - or - October 31 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<b>25.</b>			
<b>26</b> Multiply line 20, column C, by line 25 .....	<b>26.</b>			
<b>Fourth installment (January 31, 2011 - April 30, 2011)</b>				
<b>27</b> January 31 - April 30 = (89 ÷ 365) × 7.5% = .01828 - or - January 31 - _____ = ( [ ] ÷ 365 ) × 7.5% = [ ]	<b>27.</b>			
<b>28</b> Multiply line 20, column D, by line 27 .....	<b>28.</b>			
<b>29</b> <b>Penalty</b> (add lines 22, 24, 26, and 28) .....	<b>29.</b>			

(continued)

