E-File Required - DO NOT MAIL

Form 1040 U.S. Individual Income Tax Return 2014

Department of the Treasury - Internal Revenue Service (99) OMB No 1545-0074 IRS Use Only - Do not write or staple in this space

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
ROBERTO	PASSALACQUA	655-11-3831
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 1000 TECHNOLOGY DRIVE, C/O ANSALDO	Apt no	Make sure the SSN(s) above and on line 6c are correct
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). PITTSBURGH PA 15219		Presidential Election Campaign
Foreign country name	Foreign province/state/county / Foreign postal code	Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☒ Married filing separately. Enter spouse's SSN above and full name here. ▶NRA
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a — Boxes checked on 6a and 6b: 1
b ☐ Spouse

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 STMT. 1.	7	383,472.
8a	Taxable interest. Attach Schedule B if required	8a	15.
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	671.
b	Qualified dividends STMT. 1.	9b	671.
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	3,376.
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions 15a / b Taxable amount	15b	
16a	Pensions and annuities 16a / b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	5,439.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits 20a / b Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	392,973.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	392,973.

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

▶ Information about Form 4868 and its instructions is available at *www.irs.gov/form4868.*

OMB No. 1545-0074

2014

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can file Form 4868 and pay all or part of your estimated income tax due. See *How To Make a Payment,* on page 3.
2. You can file Form 4868 electronically by accessing IRS *e-file* using your home computer or by using a tax professional who uses *e-file.*
3. You can file a paper Form 4868.

IRS e-file

It's Convenient, Safe, and Secure

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not mail in Form 4868 if you file electronically, unless you are making a payment with a check or money order (see page 3).

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to IRS.gov and click on *freefile.*

Pay Electronically

You do not need to submit a paper Form 4868 if you file it with a payment using our electronic payment options. Your extension will be automatically processed when you pay part or all of your estimated income tax electronically. You can pay online or by phone (see page 3).

E-file Using Your Personal Computer or Through a Tax Professional

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2013 tax return - you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868* (see page 4).

File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

For information on using a private delivery service, see page 4.

Note. If you are a fiscal year taxpayer, you must file a paper Form 4868.

General Instructions

Purpose of Form

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined on page 2) and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2014 calendar year income tax return also extends the time to file Form 709 for 2014. However, it does not extend the time to pay any gift and GST tax you may owe for 2014. To make a payment of gift and GST tax, see Form 8892. If you do not pay the amount due by the regular due date for Form 709, you will owe interest and may also be charged penalties. If the donor died during 2014, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time you must:

1. Properly estimate your 2014 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.

Although you are not required to make a payment of the tax you estimate as due, Form 4868 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties. For more details, see Interest *and* Late Payment Penalty *on page 2. Any remittance you make with your application for extension will be treated as a payment of tax.*

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

Do not file Form 4868 if you want the IRS to figure your tax or you are under a court order to file your return by the regular due date.

▼ DETACH HERE ▼

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

OMB No. 1545-0074

2014

For calendar year 2014, or other tax year beginning , 2014, ending , 20

Part I Identification

1 Your name(s) (see instructions)
ROBERTO PASSALACQUA

Address (see instructions)
2628 QUAIL RIDGE

City, town, or post office	State	ZIP Code
WEXFORD	PA	15090

2 Your social security number	3 Spouse's social security number
655-11-3831	

Part II Individual Income Tax

4	Estimate of total tax liability for 2014 . . .	$ 121,941.
5	Total 2014 payments.	96,835.
6	Balance due. Subtract line 5 from line 4 (see instructions).	25,106.
7	Amount you are paying (see instructions) . ▶	25,106.

8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . . ▶ ☐

9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding. ▶ ☐

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Form **4868** (2014)

JSA

4A6500 2.000

Employee Reference Copy

Safe, accurate, FAST! Use IRS e-file. Visit the IRS Web Site at www.irs.gov/efile

W-2 Wage and Tax Statement **2014**

Copy C for employee's records

d Control number	Dept.	Corp.	Employer use only
077777 PITT/6JC	301016		A 516

c Employer's name, address, and ZIP code
ANSALDO STS USA INC
1000 TECHNOLOGY DRIVE
PITTSBURGH PA 15219-3120

Batch #01195

e/f Employee's name, address, and ZIP code
ROBERTO PASSALACQUA
2628 QUAIL RIDGE
WEXFORD PA 15090

b Employer's FED ID number 25-1579001	a Employee's SSA number 655-11-3831
1 Wages, tips, other comp. 383472.40	2 Federal income tax withheld 96835.00
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other 268.43 SUI	12b
	12c
	12d
	13 Stat emp / Ret. plan / 3rd party sick pay
15 State PA / Employer's state ID no. 1766 8351	16 State wages, tips, etc. 383472.40
17 State income tax 11772.60	18 Local wages, tips, etc. 383472.40
19 Local income tax 3834.72	20 Locality name 700102

2014 W-2 and EARNINGS SUMMARY

ADP

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2014 pay stub plus any adjustments submitted by your employer.

Gross Pay	383472.40	Social Security Tax Withheld Box 4 of W-2		PA. State Income Tax Box 17 of W-2	11772.60
				Local Income Tax Box 19 of W-2	3834.72
Fed. Income Tax Withheld Box 2 of W-2	96835.00	Medicare Tax Withheld Box 6 of W-2		SUI/SDI Box 14 of W-2	268.43

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2	PA. State Wages, Tips, Etc. Box 16 of W-2	700102 PITTS Local Wages, Tips, Etc. Box 18 of W-2
Gross Pay	383,472.40	383,472.40	383,472.40	383,472.40	383,472.40
Less Exempt Wages	N/A	383,472.40	383,472.40	N/A	N/A
Reported W-2 Wages	383,472.40	0.00	0.00	383,472.40	383,472.40

3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept.

ROBERTO PASSALACQUA
2628 QUAIL RIDGE
WEXFORD PA 15090

Social Security Number: 655-11-3831
Taxable Marital Status: SINGLE
Exemptions/Allowances:
FEDERAL: 0
STATE: 0
LOCAL:

All PA local wages and withholding for Act 32 are reported to the employee work location PSD code.

Federal Filing Copy

1 Wages, tips, other comp. 383472.40	2 Federal income tax withheld 96835.00
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
d Control number 077777 PITT/6JC 301016 / Dept. / Corp.	Employer use only A 516

c Employer's name, address, and ZIP code
ANSALDO STS USA INC
1000 TECHNOLOGY DRIVE
PITTSBURGH PA 15219-3120

b Employer's FED ID number 25-1579001	a Employee's SSA number 655-11-3831
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
14 Other 268.43 SUI	12b
	12c
	12d
	13 Stat emp / Ret. plan / 3rd party sick pay

e/f Employee's name, address and ZIP code
ROBERTO PASSALACQUA
2628 QUAIL RIDGE
WEXFORD PA 15090

15 State PA / Employer's state ID no. 1766 8351	16 State wages, tips, etc. 383472.40
17 State income tax 11772.60	18 Local wages, tips, etc. 383472.40
19 Local income tax 3834.72	20 Locality name 700102

W-2 Wage and Tax Statement **2014**

Copy B to be filed with employee's Federal Income Tax Return. OMB No. 1545-0008

PA.State Filing Copy

1 Wages, tips, other comp. 383472.40	2 Federal income tax withheld 96835.00
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
d Control number 077777 PITT/6JC 301016 / Dept. / Corp.	Employer use only A 516

c Employer's name, address, and ZIP code
ANSALDO STS USA INC
1000 TECHNOLOGY DRIVE
PITTSBURGH PA 15219-3120

b Employer's FED ID number 25-1579001	a Employee's SSA number 655-11-3831
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a
14 Other 268.43 SUI	12b
	12c
	12d
	13 Stat emp / Ret. plan / 3rd party sick pay

e/f Employee's name, address and ZIP code
ROBERTO PASSALACQUA
2628 QUAIL RIDGE
WEXFORD PA 15090

15 State PA / Employer's state ID no. 1766 8351	16 State wages, tips, etc. 383472.40
17 State income tax 11772.60	18 Local wages, tips, etc. 383472.40
19 Local income tax 3834.72	20 Locality name 700102

W-2 Wage and Tax Statement **2014**

Copy 2 to be filed with employee's State Income Tax Return. OMB No. 1545-0008

City or Local Filing Copy

1 Wages, tips, other comp. 383472.40	2 Federal income tax withheld 96835.00
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
d Control number 077777 PITT/6JC 301016 / Dept. / Corp.	Employer use only A 516

c Employer's name, address, and ZIP code
ANSALDO STS USA INC
1000 TECHNOLOGY DRIVE
PITTSBURGH PA 15219-3120

b Employer's FED ID number 25-1579001	a Employee's SSA number 655-11-3831
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a
14 Other 268.43 SUI	12b
	12c
	12d
	13 Stat emp / Ret. plan / 3rd party sick pay

e/f Employee's name, address and ZIP code
ROBERTO PASSALACQUA
2628 QUAIL RIDGE
WEXFORD PA 15090

15 State PA / Employer's state ID no. 1766 8351	16 State wages, tips, etc. 383472.40
17 State income tax 11772.60	18 Local wages, tips, etc. 383472.40
19 Local income tax 3834.72	20 Locality name 700102

W-2 Wage and Tax Statement **2014**

Copy 2 to be filed with employee's City or Local Income Tax Return. OMB No. 1545-0008

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	392,973.
39a	Check if: You were born before January 2, 1950, Blind. Spouse was born before January 2, 1950, Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,809.
41	Subtract line 40 from line 38	41	382,164.
42	Exemptions. If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	382,164.
44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c	44	123,941.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	NONE
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46 ▶	47	123,941.
48	Foreign tax credit. Attach Form 1116 if required	48	2,262.
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a 3800 b 8801 c	54	
55	Add lines 48 through 54. These are your **total credits**	55	2,262.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶	56	121,679.

Standard Deduction for - • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,200; Married filing jointly or Qualifying widow(er), $12,400; Head of household, $9,100

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a 4137 b 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage [X]	61	
62	Taxes from: a Form 8959 b [X] Form 8960 c Instructions; enter code(s)	62	148.
63	Add lines 56 through 62. This is your **total tax** ▶	63	121,827.

Payments

If you have a qualifying child, attach Schedule EIC

64	Federal income tax withheld from Forms W-2 and 1099	64	96,835.
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	**Earned income credit (EIC)**	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	25,106.
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a 2439 b Reserved c Reserved d	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶	74	121,941.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	114.
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶	76a	114.
b	Routing number ▶ c Type: Checking Savings		
d	Account number		
77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	

Direct deposit? See instructions.

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
79	Estimated tax penalty (see instructions)	79	NONE

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. No

Designee's name ▶ CHERYL A ZAREWICZ Phone no. ▶ 412-355-6000 Personal identification number (PIN) ▶ 15219

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature: E-File Required - DO NOT MAIL | Date | Your occupation: VICE PRESIDENT | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name: CHERYL A ZAREWICZ | Preparer's signature | Date: 10/12/2015 | Check if self-employed | PTIN: P00274599

Firm's name ▶ PRICEWATERHOUSECOOPERS LLP | Firm's EIN ▶ 13-4008324

Firm's address ▶ 600 GRANT STREET 51ST FLOOR PITTSBURGH, PA 15219 | Phone no. 412-355-6000

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.
▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No 1545-0074

2014

Attachment Sequence No 06

Name(s) shown on tax return: ROBERTO PASSALACQUA

Identifying number: 655-11-3831

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000? — **Yes** ▶ **Do not file Form 2210.** You do not owe a penalty

No ▼

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — **Yes** ▶ You do not owe a penalty. **Do not file Form 2210** (but if box E in Part II applies, you must file page 1 of Form 2210).

No ▼

You may owe a penalty. Does any box in Part II below apply? — **Yes** ▶ You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?
- **Yes** ▶ You must figure your penalty.
- **No** ▼ You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, **but file only page 1 of Form 2210.**

No ▼

Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Part I Required Annual Payment

1	Enter your 2014 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	121,679.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	148.
3	Refundable credits, including the premium tax credit (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop**; you do not owe a penalty. **Do not** file Form 2210	4	121,827.
5	Multiply line 4 by 90% (.90) — **5** 109,644.		
6	Withholding taxes. **Do not** include estimated tax payments (see instructions)	6	96,835.
7	Subtract line 6 from line 4. If less than $1,000, **stop**; you do not owe a penalty. **Do not** file Form 2210	7	24,992.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	NONE
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	NONE

Next: Is line 9 more than line 6?

[X] **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.

[ ] **Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not** file Form 2210.

A [ ] You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.

B [ ] You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C [ ] Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D [ ] Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E [ ] You filed or are filing a joint return for either 2013 or 2014, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

Part III **Short Method**

Can You Use the Short Method?	You may use the short method if: • You made no estimated tax payments (or your only payments were withheld federal income tax), **or** • You paid the same amount of estimated tax on each of the four payment due dates.
Must You Use the Regular Method?	You must use the regular method (Part IV) instead of the short method if: • You made any estimated tax payments late, • You checked box **C** or **D** in Part II, or • You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: *If any payment was made earlier than the due date, you can use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.*

10	Enter the amount from Form 2210, line 9			10	NONE
11	Enter the amount, if any, from Form 2210, line 6	11	96,835.		
12	Enter the total amount, if any, of estimated tax payments you made	12			
13	Add lines 11 and 12			13	96,835.
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, **stop;** you do not owe a penalty. **Do not file Form 2210 unless you checked box E in Part II**			14	
15	Multiply line 14 by .01995			15	
16	• If the amount on line 14 was paid **on or after** 4/15/15, enter -0-. • If the amount on line 14 was paid **before** 4/15/15, make the following computation to find the amount to enter on line 16. Amount on line 14 x Number of days paid before 4/15/15 x .00008			16	
17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040, line 79; Form 1040A, line 51; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 26. **Do not file Form 2210 unless you checked a box in Part II** ▶			17	NONE

JSA
4X4020 2.000