

**Part III Short Method**

**Can You Use the Short Method?**

- You can 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 didn't 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.

<b>10</b>	Enter the amount from Form 2210, line 9 . . . . .			<b>10</b>	
<b>11</b>	Enter the amount, if any, from Form 2210, line 6 . . . . .	<b>11</b>			
<b>12</b>	Enter the total amount, if any, of estimated tax payments you made . . . . .	<b>12</b>			
<b>13</b>	Add lines 11 and 12 . . . . .			<b>13</b>	
<b>14</b>	<b>Total underpayment for year.</b> Subtract line 13 from line 10. If zero or less, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210 unless you checked box E in Part II</b> . . . . .			<b>14</b>	
<b>15</b>	Multiply line 14 by 0.02656 . . . . .			<b>15</b>	
<b>16</b>	<ul style="list-style-type: none"> <li>• If the amount on line 14 was paid <b>on or after</b> 4/15/17, enter -0-.</li> <li>• If the amount on line 14 was paid <b>before</b> 4/15/17, make the following computation to find the amount to enter on line 16.</li> </ul>				
	Amount on line 14      x      Number of days paid before 4/15/17      x      0.00011 . . . . .			<b>16</b>	
<b>17</b>	<b>Penalty.</b> 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. <b>Don't file Form 2210 unless you checked a box in Part II</b> . . . . . ▶			<b>17</b>	