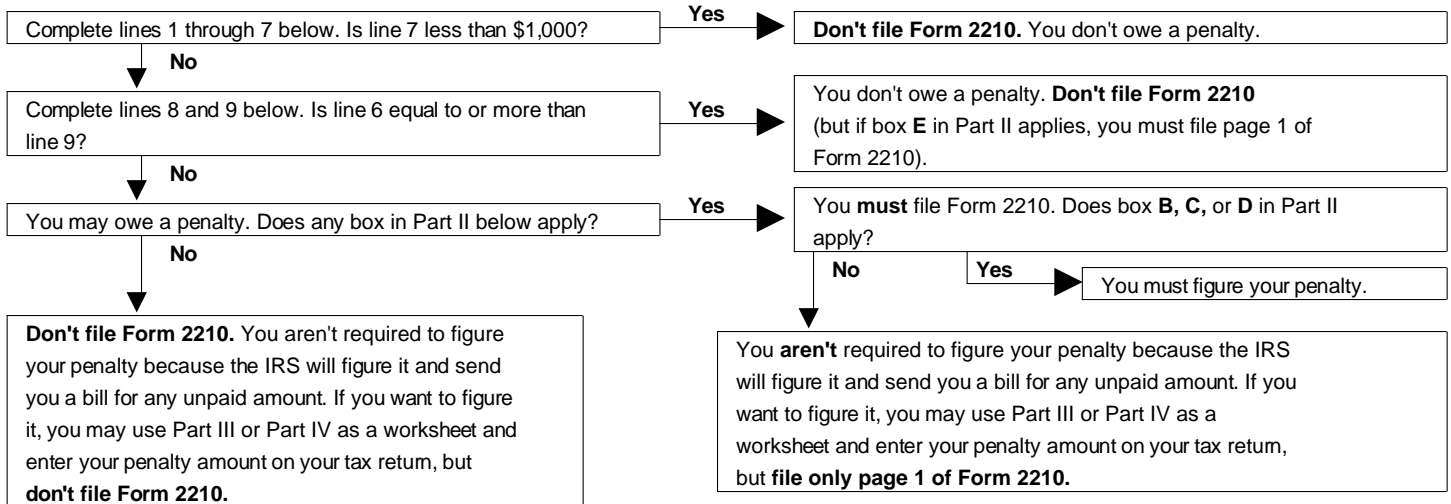


## Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

### Do You Have To File Form 2210?



#### Part I Required Annual Payment

1 Enter your 2017 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040) . . .	1	
2 Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . .	2	
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, <b>stop</b> ; you don't owe a penalty. <b>Don't</b> file Form 2210 . . . . .	4	
5 Multiply line 4 by 90% (0.90) . . . . .	5	
6 Withholding taxes. <b>Don't</b> include estimated tax payments (see instructions) . . . . .	6	
7 Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't</b> file Form 2210 . . . . .	7	
8 Maximum required annual payment based on prior year's tax (see instructions) . . . . .	8	
9 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8 . . . . .	9	

**Next:** Is line 9 more than line 6?

- No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.
- Yes.** You may owe a penalty, but **don't** 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 **aren't** 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, **don't** 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 aren't 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 2016 or 2017, 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 **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

**For Paperwork Reduction Act Notice, see separate instructions.**