

## Underpayment of Estimated Tax by Farmers and Fishermen

▶ Attach to Form 1040, Form 1040NR, or Form 1041.

▶ Go to [www.irs.gov/Form2210F](http://www.irs.gov/Form2210F) for instructions and the latest information.

**Generally, you do not need to file Form 2210-F.** The IRS will figure any penalty you owe and send you a bill. File Form 2210-F **only** if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still can use it to figure your penalty. Enter the amount from line 16 on the penalty line of your return, but do not attach Form 2210-F.

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|----------------------------|--|
| <b>Part I</b>              | <b>Reasons for Filing.</b> Check applicable boxes. If neither applies, <b>do not file Form 2210-F.</b>   |
| A <input type="checkbox"/> | You request a <b>waiver</b> . In certain circumstances, the IRS will waive all or part of the penalty. See <i>Waiver of Penalty</i> in the instructions. |
| B <input type="checkbox"/> | You filed or are filing a joint return for either 2017 or 2018, but not for both years, and line 10 below is smaller than line 7 below.                  |

|                |  |                                 |  |
|----------------|--|---------------------------------|--|
| <b>Part II</b> |  | <b>Figure Your Underpayment</b> |  |
| 1              | Enter your 2018 tax after credits from Form 1040, line 13; Form 1040NR, line 53; or Form 1041, Schedule G, line 3 . . . . .  | 1                               |  |
| 2              | Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . .   | 2                               |  |
| 3              | Add lines 1 and 2. If less than \$1,000, you do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .  | 3                               |  |
| 4              | Refundable credits you claimed on your tax return.   |                                 |  |
| a              | Earned income credit (EIC) . . . . .   | 4a                              |  |
| b              | Additional child tax credit . . . . .  | 4b                              |  |
| c              | American opportunity credit (Form 8863, line 8) . . . . .  | 4c                              |  |
| d              | Credit for federal tax paid on fuels . . . . .   | 4d                              |  |
| e              | Premium tax credit . . . . .   | 4e                              |  |
| f              | Credit determined under section 1341(a)(5)(B) (see instructions) . . . . .   | 4f                              |  |
| g              | Health coverage tax credit . . . . .   | 4g                              |  |
| 5              | Add lines 4a through 4g . . . . .  | 5                               |  |
| 6              | Current year tax. Subtract line 5 from line 3. If less than \$1,000, you do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .  | 6                               |  |
| 7              | Multiply line 6 by 66 2/3% (0.667) . . . . .   | 7                               |  |
| 8              | Withholding taxes. <b>Do not</b> include any estimated tax payments on this line (see instructions) . . . . .  | 8                               |  |
| 9              | Subtract line 8 from line 6. If less than \$1,000, you do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .  | 9                               |  |
| 10             | Enter the tax shown on your 2017 tax return (see instructions if your 2018 filing status changed to or from married filing jointly) . . . . .  | 10                              |  |
| 11             | <b>Required annual payment.</b> Enter the <b>smaller</b> of line 7 or line 10 . . . . .<br><b>Note:</b> If line 8 is equal to or more than line 11, stop here; you do not owe the penalty. <b>Do not file Form 2210-F</b> unless you checked box <b>B</b> above. | 11                              |  |
| 12             | Enter the estimated tax payments you made by January 15, 2019, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2018 . . . . .  | 12                              |  |
| 13             | <b>Underpayment.</b> Subtract line 12 from line 11. If the result is zero or less, stop here; you do not owe the penalty. <b>Do not file Form 2210-F</b> unless you checked box <b>B</b> above . . . . .   | 13                              |  |

|                 |  |                           |  |
|-----------------|--|---------------------------|--|
| <b>Part III</b> |  | <b>Figure the Penalty</b> |  |
| 14              | Enter the date the amount on line 13 was paid or April 15, 2019, whichever is earlier . . . . .  | 14                        |  |
| 15              | Number of days <b>from</b> January 15, 2019, <b>to</b> the date on line 14 . . . . .   | 15                        |  |
| 16              | <b>Penalty.</b> Underpayment on line 13 x $\frac{\text{Number of days on line 15}}{365}$ x x.xx . . . . . ▶  | 16                        |  |
|                 | <ul style="list-style-type: none"> <li>• Form 1040 filers, enter the amount from line 16 on Form 1040, line 23.</li> <li>• Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 76.</li> <li>• Form 1041 filers, enter the amount from line 16 on Form 1041, line 27.</li> </ul> |                           |  |

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