

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 1040-NR or 1040-NR-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.

10	Enter the amount from Form 2210, line 9		10	
11	Enter the amount, if any, from Form 2210, line 6	11		
12	Enter the total amount, if any, of estimated tax payments you made	12		
13	Add lines 11 and 12		13	
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop ; you don't owe a penalty. Don't file Form 2210 unless you checked box E in Part II		14	
15	Multiply line 14 by 0.03398		15	
16	<ul style="list-style-type: none"> • If the amount on line 14 was paid on or after 4/15/20, enter -0-. • If the amount on line 14 was paid before 4/15/20, make the following computation to find the amount to enter on line 16. 			
	Amount on line 14 x Number of days paid before 4/15/20 x 0.00014 		16	
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040 or Form 1040-SR, line 24; Form 1040-NR, line 76; Form 1040-NR-EZ, line 26; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II ▶		17	