

## Underpayment of Estimated Tax by Farmers and Fishermen

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 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.

<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 2018 or 2019, 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 2019 tax after credits from Form 1040 or 1040-SR, line 14; Form 1040-NR, 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 2018 tax return (see instructions if your 2019 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 . . . . . <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, 2020, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2019 . . . . .	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, 2020, whichever is earlier . . . . .	14	
15	Number of days <b>from</b> January 15, 2020, <b>to</b> the date on line 14. . . . .	15	
16	<b>Penalty.</b> Underpayment on line 13 x $\frac{\text{Number of days on line 15}}{366}$ x 0.05 . . . . . ▶	16	
	<ul style="list-style-type: none"> <li>• Form 1040 or 1040-SR filers, enter the amount from line 16 on Form 1040 or 1040-SR, line 24.</li> <li>• Form 1040-NR filers, enter the amount from line 16 on Form 1040-NR, 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.**