

Underpayment of Estimated Tax by Farmers and Fishermen

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040NR, or Form 1041.
▶ See instructions on back.

Name(s) shown on tax return

Identifying number

In most cases, 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 may use it to figure your penalty. Enter the amount from line 19 on the penalty line of your return but do not attach Form 2210-F.

Part I Reasons for Filing—If 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If 1b below applies to you, check that box and file Form 2210-F with your tax return.

- 1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):
 - a You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.
 - b Your required annual payment (line 14 below) is based on your 2000 tax and you filed or are filing a joint return for either 2000 or 2001 but not for both years.

Part II Figure Your Underpayment

2 Enter your 2001 tax after credits from Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 4	2		
3 Other taxes. See instructions	3		
4 Add lines 2 and 3	4		
5 Earned income credit	5		
6 Additional child tax credit	6		
7 Credit for Federal tax paid on fuels	7		
8 Add lines 5, 6, and 7	8		
9 Current year tax. Subtract line 8 from line 4	9		
10 Multiply line 9 by 66 ² / ₃ %	10		
11 Withholding taxes. Do not include any estimated tax payments on this line. See instructions	11		
12 Subtract line 11 from line 9. If less than \$1,000, stop here; you do not owe the penalty. Do not file Form 2210-F	12		
13 Enter the tax shown on your 2000 tax return. Caution: See instructions	13		
14 Required annual payment. Enter the smaller of line 10 or line 13 Note: If line 11 is equal to or more than line 14, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.	14		
15 Enter the estimated tax payments you made by January 15, 2002, and any Federal income tax and excess social security or railroad retirement tax withheld during 2001.	15		
16 Underpayment. Subtract line 15 from line 14. If the result is zero or less, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above	16		

Part III Figure the Penalty

17 Enter the date the amount on line 16 was paid or April 15, 2002, whichever is earlier	17	/	/ 02
18 Number of days from January 15, 2002, to the date on line 17	18		
19 Penalty. Underpayment on line 16 × $\frac{\text{Number of days on line 18}}{365}$ × .06 ▶	19		
<ul style="list-style-type: none"> ● Form 1040 filers, enter the amount from line 19 on Form 1040, line 71. ● Form 1040NR filers, enter the amount from line 19 on Form 1040NR, line 69. ● Form 1041 filers, enter the amount from line 19 on Form 1041, line 26. 			