



IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 - Dec. 31, 2011)

You can prepare this tax form for Tax Year 2011 online and efile it from Jan. 17, 2012, until late October, 2012.

[You can start, prepare, and efile this form now.](#)

After the IRS stops accepting tax returns via efile in October, you have the following options:

1. Download this form, complete it, and mail it to the address on the form.
2. [Work with an efile.com Tax Professional \(Accountant/CPA\) live online.](#)

If you need to prepare tax returns for tax years other than 2011, you can either download the tax forms by Tax Year below:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Years 2004-2008](#)

Or, you can [work with an efile.com Tax Professional.](#)



- Check the efile.com website for a wide range of current [IRS Tax Publications](#).
- View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).
- Estimate your federal income taxes for free with the efile.com [Federal Income Tax Calculator](#).
- Get online [answers to your tax questions](#).
If you have further questions, please [contact an efile.com support representative](#).
- If you want to work with a tax professional to prepare your return, you can [contact an efile.com TaxPro](#).

**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 separate instructions.**

Name(s) shown on tax return

Identifying number

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.

Part I Reasons for Filing. Check applicable boxes. If neither applies, **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 *Waiver of Penalty* in the instructions.
- B** You filed or are filing a joint return for either 2010 or 2011, but not for both years, and line 10 below is smaller than line 7 below.

Part II Figure Your Underpayment

1	Enter your 2011 tax after credits from Form 1040, line 55; Form 1040NR, line 52; or Form 1041, Schedule G, line 4	1		
2	Other taxes, including self-employment tax (see instructions)	2		
3	Add lines 1 and 2. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F	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 14)	4c		
d	First-time homebuyer credit (Form 5405, line 10)	4d		
e	Credit for federal tax paid on fuels	4e		
f	Adoption credit	4f		
g	Refundable credit for prior year minimum tax (Form 8801, line 27)	4g		
h	Health coverage tax credit	4h		
i	Credit determined under section 1341(a)(5)(B) (see instructions)	4i		
5	Add lines 4a through 4i	5		
6	Current year tax. Subtract line 5 from line 3. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F	6		
7	Multiply line 6 by 66 ² / ₃ % (.667)	7		
8	Withholding taxes. Do not 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; do not file Form 2210-F	9		
10	Enter the tax shown on your 2010 tax return (see instructions if your 2011 filing status changed to or from married filing jointly)	10		
11	Required annual payment. Enter the smaller of line 7 or line 10	11		
	Note: If line 8 is equal to or more than line 11, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box B above.			
12	Enter the estimated tax payments you made by January 17, 2012, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2011	12		
13	Underpayment. Subtract line 12 from line 11. 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 B above	13		

Part III Figure the Penalty

14	Enter the date the amount on line 13 was paid or April 15, 2012, whichever is earlier	14	/	/ 12
15	Number of days from January 15, 2012, to the date on line 14	15		
16	Penalty. Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{366}$ × .03 ▶	16		
	<ul style="list-style-type: none"> • Form 1040 filers, enter the amount from line 16 on Form 1040, line 77. • Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 74. • Form 1041 filers, enter the amount from line 16 on Form 1041, line 26. 			