

# Underpayment of Estimated Tax by Farmers and Fishermen

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**  
▶ **Go to [www.irs.gov/Form2210F](http://www.irs.gov/Form2210F) for instructions and the latest information.**

Name(s) shown on tax return

Identifying number

**Generally, you don't 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 don't need to file Form 2210-F, you can still use it to figure your penalty. Enter the amount from line 16 on the penalty line of your return, but don't attach Form 2210-F.

**Part I Reasons for Filing.** Check applicable boxes. If neither applies, **don't 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 2020 or 2021, but not for both years, and line 10 below is smaller than line 7 below.

**Part II Figure Your Underpayment**

<b>1</b>	Enter your 2021 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22; or Form 1041, Schedule G, line 3 . . . . .	<b>1</b>	
<b>2</b>	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. If less than \$1,000, you don't owe a penalty; <b>don't file Form 2210-F</b> . . . . .	<b>3</b>	
<b>4</b>	Refundable credits (see instructions) . . . . .	<b>4</b>	
<b>5</b>	Reserved for future use . . . . .	<b>5</b>	
<b>6</b>	Current year tax. Subtract line 4 from line 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210-F</b> . . . . .	<b>6</b>	
<b>7</b>	Multiply line 6 by 66 <sup>2</sup> / <sub>3</sub> % (0.667) . . . . .	<b>7</b>	
<b>8</b>	Withholding taxes. <b>Don't</b> include any estimated tax payments on this line. See instructions . . . . .	<b>8</b>	
<b>9</b>	Subtract line 8 from line 6. If less than \$1,000, you don't owe a penalty; <b>don't file Form 2210-F</b> . . . . .	<b>9</b>	
<b>10</b>	Enter the tax shown on your 2020 tax return. (See instructions if your 2021 filing status changed to or from married filing jointly.) . . . . .	<b>10</b>	
<b>11</b>	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 7 or line 10 . . . . .	<b>11</b>	
	<b>Note:</b> If line 8 is equal to or more than line 11, stop here; you don't owe the penalty. <b>Don't file Form 2210-F</b> unless you checked box <b>B</b> above.		
<b>12</b>	Enter the estimated tax payments you made by January 15, 2022, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2021 . . . . .	<b>12</b>	
<b>13</b>	<b>Underpayment.</b> Subtract line 12 from line 11. If the result is zero or less, stop here; you don't owe the penalty. <b>Don't file Form 2210-F</b> unless you checked box <b>B</b> above . . . . .	<b>13</b>	

**Part III Figure the Penalty**

<b>14</b>	Enter the date the amount on line 13 was paid or April 15, 2022, whichever is earlier . . . . .	<b>14</b>	/ / 22
<b>15</b>	Number of days <b>from</b> January 15, 2022, <b>to</b> the date on line 14 . . . . .	<b>15</b>	
<b>16</b>	<b>Penalty.</b> Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{365}$ × 0.03	<b>16</b>	
	Enter here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27 . . . . ▶	<b>16</b>	



# Instructions for Form 2210-F

## Underpayment of Estimated Tax by Farmers and Fishermen

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Future Developments

For the latest information about developments related to Form 2210-F and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2210F](https://www.irs.gov/Form2210F).

#### What's New

**Exclusion of Unemployment Compensation Recovery Effort (EUCRE).** The American Rescue Plan Act suspended tax on a portion of unemployment compensation for those whose modified AGI was less than \$150,000. This special rule applies only to tax year 2020. See [EUCRE](#), later, for additional information.

#### Reminders

**Tax Withholding Estimator.** To determine adjustments to your withholdings, go to the Tax Withholding Estimator at [IRS.gov/W4App](https://www.irs.gov/W4App).

**Additional Medicare Tax.** A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. See Form 8959.

**Net Investment Income Tax (NIIT).** You may be subject to NIIT. NIIT is a 3.8% (0.038) tax on the lesser of net investment income or the excess of your modified adjusted gross income over a threshold amount. See Form 8960.

**Premium tax credit.** You may be eligible to claim the premium tax credit. The premium tax credit provides assistance for premiums for health insurance coverage enrolled in through a Health Insurance Marketplace (also called an Exchange). The credit may reduce the amount of tax you owe or increase your refund. For more information, see Form 8962 and Pub. 974.

**Health coverage tax credit.** You may be eligible to claim the health coverage tax credit. The health coverage tax credit provides assistance to eligible individuals for premiums for certain health insurance coverage enrolled in outside of a Health Insurance Marketplace. The credit may reduce the amount of tax you owe or increase your refund. This credit doesn't apply to health insurance coverage enrollments through a Health Insurance Marketplace. For more information, see Form 8885.

#### Purpose of Form

If you are an individual, estate, or trust and at least two-thirds of your 2020 or 2021 gross income is from farming or fishing, use Form 2210-F to see if you owe a penalty for underpaying your estimated tax.

For a definition of gross income from farming and fishing and more details, see chapter 2 of Pub. 505, Tax Withholding and Estimated Tax.

#### Who Must File Form 2210-F

If you checked box A or B in Part I of Form 2210-F, you must figure the penalty yourself and attach the completed form to your return.

#### The IRS Will Figure the Penalty for You

If you didn't check box A or B in Part I, you don't need to figure the penalty or file Form 2210-F. Complete your return as usual, leave the penalty line on your return blank, and don't attach Form 2210-F. If you owe the penalty, the IRS will send you a bill. Interest won't be charged on the penalty if you pay by the date specified on the bill.

#### Who Must Pay the Underpayment Penalty

You may owe the penalty for 2021 if you didn't pay, by January 18, 2022, at least the smaller of:

1. Two-thirds of the tax shown on your 2021 return, or
2. 100% of the tax shown on your 2020 return. Your 2020 tax return must cover a 12-month period.

**Return.** In these instructions, "return" refers to your original income tax return. However, a second, subsequent, or amended return filed by the due date (including extensions) of the original return is a "superseding" return and is considered as if it were the original return. The first return filed is ignored to the extent it was changed by the superseding return. Also, a joint return that replaces previously filed separate returns is considered the original return.

**EUCRE.** On March 11, 2021, the President signed P.L. 117-2, the American Rescue Plan Act, into law. This law allowed for an exclusion of up to \$10,200, per person, of unemployment compensation for tax year 2020. Because many taxpayers had already filed 2020 returns paying tax on their unemployment compensation, the IRS asked them not to file a subsequent return taking the exclusion. Instead, the IRS would perform an Exclusion of Unemployment Compensation Recovery Effort (EUCRE), which would figure and send refunds to taxpayers as appropriate. Use amounts as adjusted by any EUCRE changes to your 2020 return when completing Form 2210-F for your 2021 tax year. See [IRS.gov/newsroom/2020-unemployment-compensation-exclusion-faqs](https://www.irs.gov/newsroom/2020-unemployment-compensation-exclusion-faqs) for additional information.

#### Exceptions to the Penalty

You won't have to pay the penalty or file this form if any of the following applies (but see [Waiver of Penalty](#), later).

- You file your return and pay the tax due by March 1, 2022.

- You had no tax liability for 2020, you were a U.S. citizen or resident alien for the entire year (or an estate of a domestic decedent or a domestic trust), and your 2020 return was (or would have been had you been required to file) for a full 12 months.
- The total tax shown on your 2021 return minus the amount of tax you paid through withholding is less than \$1,000. To determine whether the total tax is less than \$1,000, complete lines 1 through 9.

### Waiver of Penalty

If you have an underpayment on line 13, all or part of the penalty for that underpayment will be waived if the IRS determines that:

- In 2020 or 2021, you retired after reaching age 62 or became disabled, and your underpayment was due to reasonable cause (and not willful neglect); or
- The underpayment was due to a casualty, disaster, or other unusual circumstance, and it would be inequitable to impose the penalty. For federally declared disasters, see the separate information, later.

To request either of the above waivers, do the following.

- Check box A in Part I.
- Complete Form 2210-F through line 15 without regard to the waiver. Enter the amount you want waived in parentheses on the dotted line to the left of line 16. Subtract this amount from the total penalty you figured without regard to the waiver, and enter the result on line 16.
- Attach Form 2210-F and a statement to your return explaining the reasons you were unable to meet the estimated tax requirements.
- If you are requesting a waiver due to retirement or disability, attach documentation that shows your retirement date (and your age on that date) or the date you became disabled.
- If you are requesting a waiver due to a casualty, disaster (other than a federally declared disaster as discussed later), or other unusual circumstance, attach documentation such as copies of police and insurance company reports.

The IRS will review the information you provide and will decide whether to grant your request for a waiver.

**Federally declared disaster.** Certain estimated tax payment deadlines for taxpayers who reside or have a business in a federally declared disaster area are postponed for a period during and after the disaster. During the processing of your tax return, the IRS automatically identifies taxpayers located in a covered disaster area (by county or parish) and applies the appropriate penalty relief. **Don't** file Form 2210-F if your underpayment was due to a federally declared disaster. If you still owe a penalty after the automatic waiver is applied, the IRS will send you a bill.

An individual or a fiduciary for an estate or trust not in a covered disaster area but whose books, records, or tax professionals' offices are in a covered area is also entitled to relief. Also eligible are relief workers affiliated with a recognized government or charitable organization assisting in the relief activities in a covered disaster area. If you meet either of these eligibility requirements, you must call the IRS disaster hotline at 866-562-5227 and identify yourself as eligible for this relief. For information about claiming relief, see [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief). For more information on disaster assistance and emergency relief for individuals and

businesses, see [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief). See Pub. 976, Disaster Relief.

## Specific Instructions

Complete lines 1 through 11 to figure your required annual payment.

If you file an amended return by the due date of your original return, use the amounts shown on your amended return to figure your underpayment. If you file an amended return after the due date, use the amounts shown on the original return.

**Exception.** If you and your spouse file a joint return after the due date to replace previously filed separate returns, use the amounts shown on the joint return to figure your underpayment.

### Line 1

Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 22. For an estate or trust, enter the amount from Form 1041, Schedule G, line 3.



*Form 1040, 1040-SR, or 1041 filers: You may exclude the amount of your net section 965 tax liability when calculating the amount of your required annual payment.*

### Line 2

Enter the total of the following amounts.

IF you file...	THEN include on line 2 the amounts on...
1040, 1040-SR, or 1040-NR	Schedule 2 (Form 1040): Line 4, Line 8 (additional tax on distributions only), Line 9, Line 10, Line 11, Line 12, Line 14, Line 15, Line 16, Line 17a, Line 17c, Line 17d, Line 17e, Line 17f, Line 17g, Line 17h, Line 17i, Line 17j, Line 17l, Line 17z, and Line 19.
* If you're a household employer, include your household employment taxes on line 2. Don't include household employment taxes if both of the following are true: (1) You didn't have federal income tax withheld from your income, and (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.	

IF you file...	THEN include on line 2 the amounts on...
1041	<p>Schedule H (Form 1040): Line 8d,*</p> <p>Schedule G (Form 1041): Line 4, Line 5, Line 6, and Line 8, don't include the following write-ins:</p> <ul style="list-style-type: none"> <li>• Look-back interest due under section 167(g) (identified as "From Form 8866");</li> <li>• Look-back interest due under section 460(b) (identified as "From Form 8697"); and</li> <li>• Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24; and the Instructions for Form 8621).</li> </ul>
<p>* If you're a household employer, include your household employment taxes on line 2. Don't include household employment taxes if both of the following are true: (1) You didn't have federal income tax withheld from your income, and (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.</p>	

## Line 4

Enter the total amount of the following payments and refundable credits, if any, that you claim on your tax return.

- Earned income credit.
- Additional child tax credit.
- Refundable part of the American opportunity credit (Form 8863, line 8).
- Recovery rebate credit.
- Premium tax credit (Form 8962).
- Credit for federal tax paid on fuels.
- Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 (Schedule 3 (Form 1040), lines 13b and 13h).
- Refundable child and dependent care expenses credit from Form 2441 (Schedule 3 (Form 1040), line 13g).
- Health coverage tax credit.
- Credit determined under section 1341(a)(5)(B).

To figure the amount of the section 1341 credit, see *Repayments* in Pub. 525, *Taxable and Nontaxable Income*.

## Line 8

Enter the taxes withheld shown on the following.

- Schedule 3 (Form 1040), line 11, if you filed with Form 1040, 1040-SR, or 1040-NR.
- Form 1040 or 1040-SR, line 25d.
- Form 1040-NR, lines 25d, 25e, 25f, and 25g.
- Form 1041, Schedule G, line 14.

**Filers of Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands.** Also enter on this line the amount from Form 8689, lines 41 and 46, that you entered on your 2021 Form 1040 or 1040-SR, line 33.

## Line 10

Figure your 2020 tax using the taxes and credits shown on your 2020 tax return. Use the same type of taxes and credits as shown on lines 1, 2, and 4.

If you are filing a joint return for 2021 but you didn't file a joint return for 2020, add the tax shown on your 2020 return to the tax shown on your spouse's 2020 return and enter the total on line 10 (both taxes figured as explained earlier).

**2020 separate returns and 2021 joint return.** If you file a joint return with your spouse for 2021, but you filed

separate returns for 2020, your 2020 tax is the total of the tax shown on your separate returns. You filed a separate return if you filed as single, head of household, or married filing separately.

**2020 joint return and 2021 separate returns.** If you file a separate return for 2021, but you filed a joint return with your spouse for 2020, your 2020 tax is your share of the tax on the joint return. You are filing a separate return if you file as single, head of household, or married filing separately. To figure your share of the taxes on a joint return, first figure the tax both you and your spouse would have paid had you filed separate returns for 2020 using the same filing status as for 2021. Then multiply the tax on the joint return by the following fraction and enter the result on line 10.

The tax you would have paid had you filed a separate return

The total tax you and your spouse would have paid had you filed separate returns

**Example.** Lisa and Paul filed a joint return for 2020 showing taxable income of \$49,000 and a tax of \$5,488. Of the \$49,000 taxable income, \$41,000 was Lisa's and the rest was Paul's. For 2021, they file married filing separately. Lisa figures her share of the tax on the 2020 joint return as follows.

2020 tax on \$41,000 based on a separate return . . . . .	\$ 4,816
2020 tax on \$8,000 based on a separate return . . . . .	803
Total . . . . .	\$ 5,619
Lisa's percentage of total tax (\$4,816 ÷ \$5,619) . . . . .	85.7%
Lisa's part of tax on joint return (\$5,488 × 85.7% (0.857)) . . . . .	\$ 4,703

Lisa enters \$4,703 on line 10.

If you didn't file a return for 2020 or if your 2020 tax year was less than 12 months, don't complete line 10. Instead, enter the amount from line 7 on line 11. However, see [Exceptions to the Penalty](#), earlier.



**Form 1040, 1040-SR, or 1041 filers:** You may exclude the amount of your net tax liability under section 965 when calculating the amount of your maximum required annual payment based on your prior year's tax.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is as follows.

<b>Recordkeeping</b> . . . . .	39 min.
<b>Learning about the law or the form</b> . . . . .	06 min.
<b>Preparing the form</b> . . . . .	36 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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