

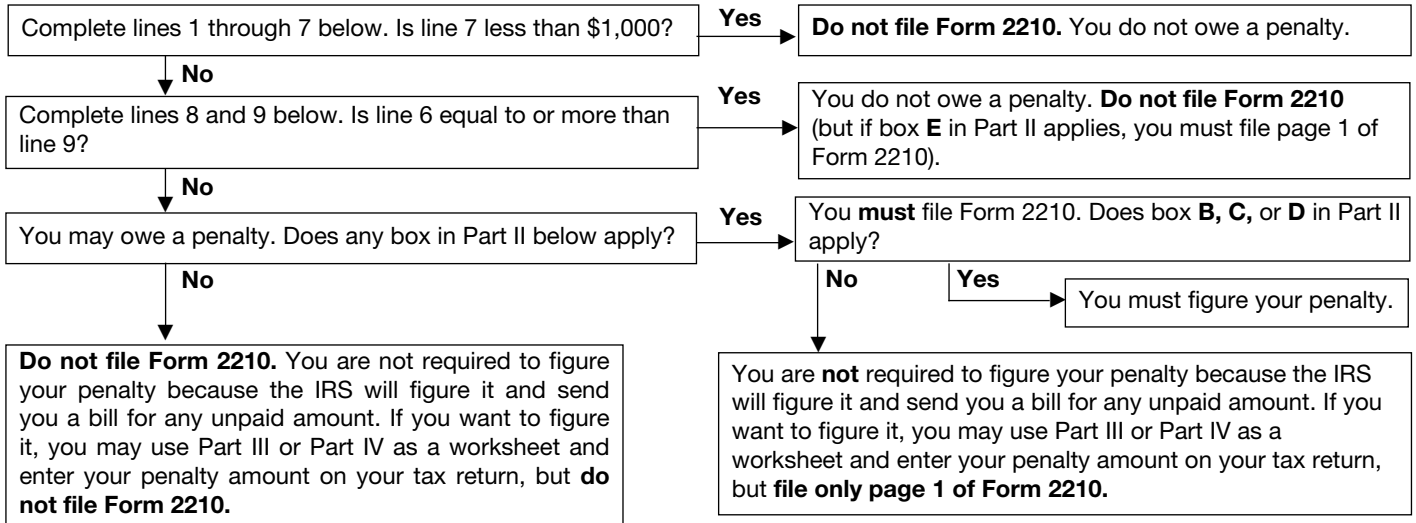
**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

► Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

Identifying number

Do You Have To File Form 2210?



Part I Required Annual Payment

1	Enter your 2012 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1		
2	Other taxes, including self-employment tax (see instructions)	2		
3	Refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	4		
5	Multiply line 4 by 90% (.90)	5		
6	Withholding taxes. Do not include estimated tax payments (see instructions)	6		
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	7		
8	Maximum required annual payment based on prior year's tax (see instructions)	8		
9	Required annual payment. Enter the smaller of line 5 or line 8	9		

Next: Is line 9 more than line 6?

- No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.
- Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.
 - If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
 - If box **A or E** applies (but not **B, C, or D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not** file Form 2210.

- A** You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2011 or 2012, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C, or D** applies).

IRS Federal Income Tax Form for Tax Year 2012
(Jan. 1, 2012 - Dec. 31, 2012)

You can prepare and efile this tax form as part of your 2012 Tax Return from:

Early Jan. 2013, until late October, 2013

You will just need to answer a few tax questions and the efile.com software will select the correct tax forms for you.

[You can start, prepare, and efile your tax return now](#)

Important Notice

If you need to file a 2012 Tax Return after October 2013 you have the following options:

- 1. After October 2013 you can no longer efile a 2012 Tax Return**
- 2. You can download this form and [mail it to the IRS](#)**
- 3. [Work with an efile.com LIVE TaxPro \(Accountant/CPA\) online](#)**



If you need to prepare tax returns for all other Tax Years please visit this page:

[Forms for back taxes or previous year tax returns](#)

OR

[You can work with an efile.com LIVE TaxPro online](#)

- Find a wide range of current [IRS Tax Publications](#) on efile.com.
- View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).
- Find many relevant Tax Tools here e.g. TaxStimator, Head of Household, Dependent, Qualifying Relative Educators. [efile.com Tax Tools, Educators and Estimators](#)
- Get online [answers to your tax questions](#).
- If you have further questions, please [contact an efile.com support representative](#).
- Work with a [tax professional LIVE online](#) to prepare your return.

Part III Short Method

Can You Use the Short Method?

You may 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 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may 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 do not owe a penalty. Do not file Form 2210 unless you checked box E in Part II				14		
15	Multiply line 14 by .01992				15		
16	<ul style="list-style-type: none"> • If the amount on line 14 was paid on or after 4/15/13, enter -0-. • If the amount on line 14 was paid before 4/15/13, make the following computation to find the amount to enter on line 16. 						
	Amount on line 14 × Number of days paid before 4/15/13 × .00008				16		
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II ▶				17		

Part IV Regular Method (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment	Payment Due Dates			
	(a) 4/15/12	(b) 6/15/12	(c) 9/15/12	(d) 1/15/13
18 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18			
19 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II	19			
Complete lines 20 through 26 of one column before going to line 20 of the next column.				
20 Enter the amount, if any, from line 26 in the previous column	20			
21 Add lines 19 and 20	21			
22 Add the amounts on lines 24 and 25 in the previous column	22			
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23			
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24			
25 Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 . ▶	25			
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26			

Section B—Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty in the instructions.)

27 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty. Also include this amount on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II ▶	27	
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Schedule AI—Annualized Income Installment Method (See the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/29/12, 4/30/12, 7/31/12, and 11/30/12.

	(a) 1/1/12–3/31/12	(b) 1/1/12–5/31/12	(c) 1/1/12–8/31/12	(d) 1/1/12–12/31/12
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Part I Annualized Income Installments

1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.) . . .	1				
2 Annualization amounts. (Estates and trusts, see instructions)	2				
3 Annualized income. Multiply line 1 by line 2 . . .	3				
4 If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. Exception: Estates and trusts, skip to line 9 and enter amount from line 3	4				
5 Annualization amounts	5				
6 Multiply line 4 by line 5	6				
7 In each column, enter the full amount of your standard deduction from Form 1040, line 40, or Form 1040A, line 24. (Form 1040NR or 1040NR-EZ filers, enter -0-. Exception: Indian students and business apprentices, see instructions.)	7				
8 Enter the larger of line 6 or line 7	8				
9 Subtract line 8 from line 3	9				
10 In each column, multiply \$3,800 by the total number of exemptions claimed. (Estates, trusts, and Form 1040NR or 1040NR-EZ filers, see instructions.) . .	10				
11 Subtract line 10 from line 9. If zero or less, enter -0-	11				
12 Figure your tax on the amount on line 11 (see instructions)	12				
13 Self-employment tax from line 34 (complete Part II below)	13				
14 Enter other taxes for each payment period (see instructions) .	14				
15 Total tax. Add lines 12, 13, and 14	15				
16 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3 (see instructions) . .	16				
17 Subtract line 16 from line 15. If zero or less, enter -0-	17				
18 Applicable percentage	18				
19 Multiply line 17 by line 18	19				
Complete lines 20–25 of one column before going to line 20 of the next column.					
20 Enter the total of the amounts in all previous columns of line 25	20				
21 Subtract line 20 from line 19. If zero or less, enter -0-	21				
22 Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column	22				
23 Subtract line 25 of the previous column from line 24 of that column	23				
24 Add lines 22 and 23	24				
25 Enter the smaller of line 21 or line 24 here and on Form 2210, Part IV, line 18 ▶	25				

Part II Annualized Self-Employment Tax (Form 1040 and Form 1040NR filers only)

26 Net earnings from self-employment for the period (see instructions)	26				
27 Prorated social security tax limit	27				
28 Enter actual wages for the period subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax. Exception: If you filed Form 4137 or Form 8919, see instructions	28				
29 Subtract line 28 from line 27. If zero or less, enter -0-	29				
30 Annualization amounts	30				
31 Multiply line 30 by the smaller of line 26 or line 29 .	31				
32 Annualization amounts	32				
33 Multiply line 26 by line 32	33				
34 Add lines 31 and 33. Enter here and on line 13 above . ▶	34				



Instructions for Form 2210

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form2210.

What's New

Temporary decrease in employee's share of payroll tax extended. Social security tax is withheld from an employee's wages at the rate of 4.2% (down from 6.2%) up to the social security wage limit of \$110,100. There is no change to Medicare withholding.

The same reduction applies to the net earnings from self-employment—the temporary rate will be 10.4% (down from 12.4%) of net earnings from self-employment up to the social security wage limit of \$110,100.

Purpose of Form

Generally, use Form 2210 to see if you owe a penalty for underpaying your estimated tax and, if you do, to figure the amount of the penalty. Even if you are not required to file Form 2210, you can use it to figure your penalty if you wish to do so. In that case, enter the penalty on your return, but do not file Form 2210.

Who Must File Form 2210

Use the flowchart at the top of page 1 of Form 2210 to see if you must file this form.



If box B, C, or D in Part II is checked, you must figure the penalty yourself and attach Form 2210 to your return.

The IRS Will Figure the Penalty for You

If you did not check box B, C, or D in Part II, you do not need to figure the penalty or file Form 2210. The IRS will figure any penalty for underpayment of estimated tax and send you a bill. If you file your return by April 15, 2013, no interest will be charged on the penalty if you pay the penalty by the date shown on the bill.

If you want us to figure the penalty for you, complete your return as usual. Leave the penalty line on your return blank; do not file Form 2210.

Other Methods of Figuring the Penalty

We realize that there are different ways to figure the correct penalty. You do not have to use the method used on Form 2210 as long as you enter the correct penalty amount on the "Estimated tax penalty" line of your return.

However, if you are required to file Form 2210 because one or more of the boxes in Part II applies to you, you must complete

certain lines and enter the penalty on the "Estimated tax penalty" line of your return.

- If you use the short method, complete Part I, check the box(es) that applies in Part II, and complete Part III. Enter the penalty on line 17 and on the "Estimated tax penalty" line on your tax return.
- If you use the regular method, complete Part I, check the box(es) that applies in Part II, complete Part IV, Section A, and the Penalty Worksheet, later. Enter the penalty on line 27 of the form, and on the "Estimated tax penalty" line on your tax return.
- If you use the annualized income installment method, complete Part I, check the box(es) that applies in Part II, complete Schedule AI, complete Part IV, Section A, and the Penalty Worksheet, later. Enter the penalty on line 27 of the form, and on the "Estimated tax penalty" line on your tax return.

Who Must Pay the Underpayment Penalty

In general, you may owe the penalty for 2012 if the total of your withholding and timely estimated tax payments did not equal at least the smaller of:

1. 90% of your 2012 tax, or
2. 100% of your 2011 tax. (Your 2011 tax return must cover a 12-month period.)

Special rules for certain individuals. Different percentages are used for farmers and fishermen, and certain higher income taxpayers.

Farmers and fishermen. If at least two-thirds of your gross income for 2011 or 2012 is from farming and fishing, substitute 66 $\frac{2}{3}$ % for 90% in (1) above. See *Farmers and fishermen*, later, see if you qualify.

Higher income taxpayers. If your adjusted gross income (AGI) for 2011 was more than \$150,000 (\$75,000 if your 2012 filing status is married filing separately), substitute 110% for 100% in (2) above.

Penalty figured separately for each required payment. The penalty is figured separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you are due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. For details, see the Schedule AI instructions later.

Return. In these instructions, "return" refers to your original return. However, an amended return is considered the original return if it is filed by the due date (including extensions) of the original return. Also, a joint return that replaces previously filed separate returns is considered the original return.

Exceptions to the Penalty

You will not have to pay the penalty if either of the following applies.

- You had no tax liability for 2011, 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 2011 tax return was (or would have been had you been required to file) for a full 12 months.

- The total tax shown on your 2012 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 Part 1, lines 1 through 7.

Estates and trusts. No penalty applies to either of the following.

- A decedent's estate for any tax year ending before the date that is 2 years after the decedent's death.
- A trust that was treated as owned by the decedent if the trust will receive the residue of the decedent's estate under the will (or if no will is admitted to probate, the trust primarily responsible for paying debts, taxes, and expenses of administration) for any tax year ending before the date that is 2 years after the decedent's death.

Farmers and fishermen. If you meet both tests 1 and 2 below, you do not owe a penalty for underpaying estimated tax.

1. Your gross income from farming or fishing is at least two-thirds of your annual gross income from all sources for 2011 or 2012.
2. You filed Form 1040 or 1041 and paid the entire tax due by March 1, 2013.

See chapter 2 of Pub. 505, Tax Withholding and Estimated Tax, for the definition of gross income from farming and fishing.

If you meet test 1 but not test 2, use Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen, to see if you owe a penalty. If you do not meet test 1, use Form 2210.

Waiver of Penalty

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

- In 2011 or 2012, you retired after reaching age 62 or became disabled, and your underpayment was due to reasonable cause, 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 disaster areas, see the separate information below.

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

1. Check box A or box B in Part II.
 - a. If you checked box A, complete only page 1 of Form 2210 and attach it to your tax return (you are not required to figure the amount of penalty to be waived).
 - b. If you checked box B, complete Form 2210 through line 16 (or if you use the regular method, line 26 plus the Penalty Worksheet, later) without regard to the waiver. Enter the amount you want waived in parentheses on the dotted line next to line 17 (line 27 for the regular method). Subtract this amount from the total penalty you figured without regard to the waiver, and enter the result on line 17 (line 27 for the regular method).
2. Attach Form 2210 and a statement to your return explaining the reasons you were unable to meet the estimated tax requirements and the time period for which you are requesting a waiver.
3. 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.

4. If you are requesting a waiver due to a casualty, disaster (other than a federally declared disaster as discussed below), or other unusual circumstance, attach documentation such as copies of police and insurance company reports.

The IRS will review the information you provide and 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. **Do not** file Form 2210 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 1-866-562-5227 and identify yourself as eligible for this relief.

Details on the applicable disaster postponement period can be found at IRS.gov. Enter "disaster relief" in the search box, then select "Tax Relief in Disaster Situations." Select the federally declared disaster that affected you.

Additional Information

See Pub. 505, chapter 4, for more details and examples of filled-in Forms 2210.

For guidance on figuring estimated taxes for trusts and certain estates, see Notice 87-32, 1987-1 C.B. 477.

Specific Instructions

Part I—Required Annual Payment

Complete lines 1 through 9 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, line 55; Form 1040A, line 35; Form 1040NR, line 52; or Form 1040NR-EZ, line 15. For an estate or trust, enter the amount from Form 1041, Schedule G, line 4.

Line 2

Enter the total of the following amounts.

IF you file...	THEN include on line 2 the amounts on...
1040	<p>Lines 56, 58 (additional tax on distributions only), 59a*, 59b, and any write-ins on line 60 with the exception of:</p> <ul style="list-style-type: none"> • Uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance (identified as "UT"), • Tax on excess golden parachute payments (identified as "EPP"), • Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"), • Look-back interest due under section 167(g) (identified as "From Form 8866"), and under section 460(b) (identified as "From Form 8697"), • Recapture of federal mortgage subsidy (identified as "FMSR"), • Recapture of COBRA premium assistance (identified as "COBRA"), and • Advance payments of the health coverage tax credit when not eligible (identified as "HCTC").
1040NR	<p>Lines 53, 54, 56 (additional tax on distributions only), 57, 58a*, 58b, and any write-ins on line 59 with the exception of:</p> <ul style="list-style-type: none"> • Uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance (identified as "UT"), • Tax on excess golden parachute payments (identified as "EPP"), • Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"), • Look-back interest due under section 167(g) (identified as "From Form 8866"), and under section 460(b) (identified as "From Form 8697"), • Recapture of federal mortgage subsidy (identified as "FMSR"), • Recapture of COBRA premium assistance (identified as "COBRA"), and • Advance payments of the health coverage tax credit when not eligible (identified as "HCTC").
1041	<p>Schedule G, lines 5, 6,* and any write-ins on line 7 with the exception of:</p> <ul style="list-style-type: none"> • Look-back interest due under section 167(g) (identified as "From Form 8866"). • Look-back interest due under section 460(b) (identified as "From Form 8697").

*If you are a household employer, include your household employment taxes on line 2 only if you had federal income tax withheld from your income and would be required to make estimated tax payments even if the household employment taxes were not included.

If you file Form 1040NR-EZ or Form 1040A, you will not have an entry on line 2.

Line 3

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

- Earned income credit.
- Additional child tax credit.
- Refundable American opportunity credit (Form 8863, Line 8).
- Credit for federal tax paid on fuels.
- Refundable credit for prior year minimum tax (Form 8801, Line 27).
- 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 6

Enter the taxes withheld from Form 1040, lines 62 and 69; Form 1040A, line 36, plus any excess social security and tier 1 railroad retirement tax (RRTA) included on line 41; Form 1040NR, lines 61a, 61b, 61c, 61d, and 65; or Form 1040NR-EZ, lines 18a and 18b. For an estate or trust, enter the amount from Form 1041, line 24e.

Form 8689 filers. Also enter on this line the amount(s) from Form 8689, lines 40 and 44, that you entered on line 72 of your 2012 Form 1040.

Line 8

To figure your 2011 tax, first add the amounts listed in (1) below, then subtract from that total amount the refundable credits listed in (2) below that are shown on your 2011 tax return.

(1) Add the amounts listed in the chart below based on which tax return you filed for 2011.

IF you filed for 2011...	Add the following amounts shown on your 2011 tax return.
1040	Lines 55, 56, 58 (additional tax on distributions only), 59a*, 59b, and any write-ins on line 60 with the exception of: <ul style="list-style-type: none">• Uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance (identified as "UT"),• Tax on excess golden parachute payments (identified as "EPP"),• Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"),• Look-back interest due under section 167(g) (identified as "From Form 8866"), and under section 460(b) (identified as "From Form 8697"),• Recapture of federal mortgage subsidy (identified as "FMSR"),• Recapture of COBRA premium assistance (identified as "COBRA"), and• Negative amounts on Form 8885, line 7, because of advance payments of the health coverage tax credit when not eligible (identified as "HCTC").
1040 A	Line 35
1040NR	Lines 52, 53, 54, 56 (additional tax on distributions only), 57, 58a*, 58b, and any write-ins on line 59 with the exception of: <ul style="list-style-type: none">• Uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance (identified as "UT"),• Tax on excess golden parachute payments (identified as "EPP"),• Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"),• Look-back interest due under section 167(g) (identified as "From Form 8866"), and under section 460(b) (identified as "From Form 8697"),• Recapture of federal mortgage subsidy (identified as "FMSR"),• Recapture of COBRA premium assistance (identified as "COBRA"), and• Advance payments of the health coverage tax credit when not eligible (identified as "HCTC").
1040NR-EZ	Line 15
1041	Schedule G, lines 4, 5, 6,* and any write-ins on line 7 with the exception of: <ul style="list-style-type: none">• Look-back interest due under section 167(g) (identified as "From Form 8866").• Look-back interest due under section 460(b) (identified as "From Form 8697").

*If you are a household employer, include your household employment taxes on line 2 only if you had federal income tax withheld from your income and would be required to make estimated tax payments even if the household employment taxes were not included.

(2) Subtract refundable credits listed below:

Subtract the total of the following refundable credits, if any, that you claimed on your 2011 tax return:

- Your earned income credit.
- Additional child tax credit.
- Refundable part of the American opportunity credit (Form 8863, line 14).
- First-time homebuyer credit (Form 5405, line 10).
- Credit for federal tax paid on fuels.
- Adoption credit.
- Refundable credit for prior year minimum tax (Form 8801, line 27).
- Health coverage tax credit.
- Credit determined under section 1341(a)(5)(B).

Enter the 2011 tax you figured above unless the AGI on your 2011 return is more than \$150,000 (\$75,000 if married filing separately for 2012). If your the AGI shown on your 2011 tax return is more than \$150,000 (\$75,000 if married filing separately), enter 110% of the amount of the tax computed above.

If you are filing a joint return for 2012, but you did not file a joint return for 2011, add your 2011 tax (as figured above) to your spouse's 2011 tax (as figured above) and enter the total on line 8.

If you filed a joint return for 2011 but you are not filing a joint return for 2012, see Pub. 505, chapter 4, *General Rule*, to figure your share of the 2011 tax to enter on line 8.

If you did not file a return for 2011 or your 2011 tax year was less than 12 months, do not complete line 8. Instead, enter the amount from line 5 on line 9. However, see *Exceptions to the Penalty* earlier.

Part III—Short Method

If you can use the short method (see Form 2210, Part III, *Can You Use the Short Method?*), complete lines 10 through 14 to figure your total underpayment for the year, and lines 15 through 17 to figure the penalty.

In certain circumstances, the IRS will waive all or part of the underpayment penalty. See *Waiver of Penalty* earlier.

Part IV—Regular Method

Use the regular method if you are not eligible to use the short method. See Form 2210, Part III, *Must You Use the Regular Method*.

If you checked box C in Part II, complete Schedule AI before Part IV.

Form 1040NR or 1040NR-EZ filers. If you are filing Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding, the instructions for completing Part IV are modified as follows.

1. Skip column (a).
2. On line 18, column (b), enter one-half of the amount on line 9 of Part I (unless you are using the annualized income installment method).
3. On line 19, column (b), enter the total tax payments made through June 15, 2012, for the 2012 tax year. If you are treating federal income tax (and excess social security or tier 1 railroad retirement tax) as having been withheld evenly throughout the year, you are considered to have paid one-third of these amounts on each payment due date.
4. Skip all lines in column (b) that are shaded in column (a).

Section A—Figure Your Underpayment

Line 18

Enter on line 18, columns (a) through (d), the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is one-fourth of the required annual payment shown in Part I, line 9. However, it may be to your benefit to figure your required installments by using the annualized income installment method. See the Schedule AI instructions later.

Line 19

Table 1—List your estimated tax payments for 2012.

Before completing line 19, enter in Table 1 the payments you made for 2012. Include the following payments.

- Any overpayment from your 2011 return applied to your 2012 estimated tax payments. Generally, treat the payment as made on April 15, 2012.
- Estimated tax payments you made for the 2012 tax year, plus any federal income tax and excess social security and tier 1 railroad retirement tax withheld.
- Any payment made on your balance due return for 2012. Use the date you filed (or will file) your return or April 15, 2013, whichever is earlier, as the payment date.

Table 1. Estimated Tax Payments

Date	Payments	Date	Payments

Entries on Form 2210. Enter on line 19 the following tax payments.

- Column (a)—payments you made by April 15, 2012.
- Column (b)—payments you made after April 15, 2012, through June 15, 2012.
- Column (c)—payments you made after June 15, 2012, through September 15, 2012.
- Column (d)—payments you made after September 15, 2012, through January 15, 2013.

When figuring your payment dates and the amounts to enter on line 19 of each column, apply the following rules.

- For withheld federal income tax and excess social security or tier 1 railroad retirement tax (RRTA), you are considered to have paid one-fourth of these amounts on each payment due date unless you can show otherwise. You will find these amounts on Form 1040, lines 62 and 69; Form 1040A, line 36, plus any excess social security and tier 1 RRTA included on line 41; Form 1040NR, lines 61a, 61b, 61c, 61d, and 65; Form 1040NR-EZ, lines 18a and 18b; and Form 1041, line 24e.



CAUTION If you treat withholding as paid for estimated tax purposes when it was actually withheld, you must check box D in Part II and complete and attach Form 2210 to your return.

- Include all estimated tax payments you made for each period. Include any overpayment from your 2011 tax return you elected to apply to your 2012 estimated tax. If your 2011 return was fully paid by the due date, treat the overpayment as a payment made

on April 15, 2012. If you mail your estimated tax payments, use the date of the U.S. postmark as the date of payment.

- If an overpayment is generated on your 2011 return from a payment made after the due date, treat the payment as made on the date of payment. For example, you paid \$500 due on your 2011 return on July 1, 2012, and later amended the return and were due a \$400 refund which you elected to have applied to your estimated taxes. The \$400 overpayment would be treated as paid on July 1.
- If you file your return and pay the tax due by January 31, 2013, include on line 19, column (d), the amount of tax you pay with your tax return. In this case, you will not owe a penalty for the payment due on January 15, 2013.

Example 1. You filed your 2011 tax return on June 1, 2012, showing a \$2,000 refund. You elected to have \$1,000 of your 2011 overpayment applied to your 2012 estimated tax payments. In 2012, you had \$4,000 of federal income tax withheld from wages. You also made \$500 estimated tax payments on 9/15/12 and 1/15/13. On line 19, column (a), enter \$2,000 (\$1,000 withholding + \$1,000 overpayment). In column (b) enter \$1,000 (withholding), and in columns (c) and (d), enter \$1,500 (\$1,000 withholding + \$500 estimated tax payment).

Line 25

If line 25 is zero for all payment periods, you do not owe a penalty. But if you checked box C or D in Part II, you must file Form 2210 with your return. If you checked box E, you must file page 1 of Form 2210 with your return.

In certain circumstances, the IRS will waive all or part of the underpayment penalty. See *Waiver of Penalty* earlier.

Section B—Figure the Penalty

Use the Penalty Worksheet, later, to figure your penalty for each period by applying the appropriate rate against each underpayment shown in Section A, line 25. The penalty is figured for the number of days that each underpayment remains unpaid.

Your payments are applied first to any underpayment balance on an earlier installment. It does not matter if you designate a payment for a later period. See *Example 2*, below.

Use lines 3, 6, 9 and 12 of the Penalty Worksheet to show the number of days an underpayment remained unpaid. Use lines 4, 7, 10, and 13 to figure the actual penalty amount by applying the appropriate rate to an underpayment for the number of days it remained unpaid.

Example 2. You had a \$500 underpayment remaining after your April 15 payment. The June 15 installment required a payment of \$1,200. On June 10, you made a payment of \$1,200 to cover the June 15 installment. However, \$500 of this payment is applied first to the April 15 installment. The penalty for the April 15 installment is figured from April 15 to June 10 (56 days). The amount remaining to be applied to the June 15 installment is \$700.

Total days per rate period. If an underpayment remained unpaid for an entire rate period, use the chart below to determine the number of days to enter in each column. The chart is organized in the same format as the Penalty Worksheet.

Table 2. Chart of Total Days

Rate Period	(a) 4/15/12	(b) 6/15/12	(c) 9/15/12	(d) 1/15/13
4/16/12-6/30/12	76	15	—	—
7/1/12-9/30/12	92	92	15	—
10/1/12-12/31/12	92	92	92	—
1/1/13-4/15/13	105	105	105	90

For example, if you have an underpayment on line 25, column (a), but Table 1 shows you have no payments until after

December 31, 2012, you would enter “76” on line 3, column (a), of the Penalty Worksheet.



If you make a payment during a rate period, see Table 4-1 (Pub. 505, chapter 4) for an easy way to figure the number of days the payment is late.

Worksheet for Form 2210, Part IV, Section B—Figure the Penalty

Line 1b. If more than one payment was applied to fully pay the underpayment amount in a column (line 1a), enter on line 1b the date and amount applied up to the underpayment amount. If a payment was more than the underpayment amount, enter the excess in the next column with the same date.

Worksheet for Form 2210, Part IV, Section B—Figure the Penalty

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you will need to make more than one computation for that column.

		Payment Due Dates			
		(a) 4/15/12	(b) 6/15/12	(c) 9/15/12	(d) 1/15/13
1a Enter your underpayment from Part IV, Section A, line 25	1a				
1b Date and amount of each payment applied to the underpayment in the same column. Do not enter more than the underpayment amount on line 1a for each column (see instructions). Note. Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	1b				
Rate Period 1: April 16, 2012—June 30, 2012					
2 Computation starting dates for this period	2	4/15/12	6/15/12		
3 Number of days from the date on line 2 to the date the amount on line 1a was paid or 6/30/12, whichever is earlier	3	Days:	Days:		
4 Underpayment on line 1a × $\frac{\text{Number of days on line 3}}{366}$ × .03	4	\$	\$		
Rate Period 2: July 1, 2012—September 30, 2012					
5 Computation starting dates for this period	5	6/30/12	6/30/12	9/15/12	
6 Number of days from the date on line 5 to the date the amount on line 1a was paid or 9/30/12, whichever is earlier	6	Days:	Days:	Days:	
7 Underpayment on line 1a × $\frac{\text{Number of days on line 6}}{366}$ × .03	7	\$	\$	\$	
Rate Period 3: October 1, 2012—December 31, 2012					
8 Computation starting dates for this period	8	9/30/12	9/30/12	9/30/12	
9 Number of days from the date on line 8 to the date the amount on line 1a was paid or 12/31/12, whichever is earlier	9	Days:	Days:	Days:	
10 Underpayment on line 1a × $\frac{\text{Number of days on line 9}}{366}$ × .03	10	\$	\$	\$	
Rate Period 4: January 1, 2013—April 15, 2013					
11 Computation starting dates for this period	11	12/31/12	12/31/12	12/31/12	1/15/13
12 Number of days from the date on line 11 to the date the amount on line 1a was paid or 4/15/13, whichever is earlier	12	Days:	Days:	Days:	Days:
13 Underpayment on line 1a × $\frac{\text{Number of days on line 12}}{365}$ × .03	13	\$	\$	\$	\$
14 Penalty. Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 27 of Part IV, Section B					▶ 14 \$

Example 3. Your required installment for each payment due date is \$4,000. You made the following estimated tax payments.

Date	Payments
4/30/12	\$2,000
6/15/12	\$3,000
9/15/12	\$4,000
1/15/13	\$4,000

Line 1a, column (a), shows \$4,000. You enter "4/30 \$2,000" and "6/15 \$2,000" on line 1b, column (a). The remaining \$1,000 (\$3,000 – \$2,000) of the June 15 payment is entered on line 1b, column (b), "6/15 \$1,000." Also enter "9/15 \$3,000" on line 1b, column (b), because \$3,000 of the \$4,000 September payment must be used to fully pay the June underpayment. Continue in this manner until all your payments are used.

Line 3. If more than one payment was applied to an underpayment on line 1a, enter the number of days each payment was late.

Example 4. Using the same facts as *Example 3* above, enter "15" (number of days from 4/15 to 4/30) and "61" (number of days from 4/15 to 6/15) on line 3, column (a) (see illustration under *Example 5* below).

Line 4. Make the computation requested on line 4 and enter the result. If more than one payment was required to fully satisfy an underpayment amount, make a separate computation for each payment. See the example below and in chapter 4 of Pub. 505.

Example 5. Assume the same facts as in *Example 3*. On line 4, enter the penalty for each underpayment: "2.45" ($\$2,000 \times (15 \div 366) \times .03$) and "\$10.00" ($\$2,000 \times (61 \div 366) \times .03$). The entries are illustrated below.

(a)	
2	4/15/12
3	Days: 15 / 61
4	2.45 / \$ 10.00

Column (a) is fully paid in the first rate period; therefore, lines 6, 7, 9, 10, 12 and 13 for column (a) would be blank. Continue with the underpayment in columns (b), (c), and (d) in the same manner.

Note. If an underpayment balance remains for the remaining rate periods, calculate the penalty using the same steps as explained above, but use the dates and interest rates on lines 6 and 7 for rate period 2, lines 9 and 10 for rate period 3, and lines 12 and 13 for rate period 4.

Schedule AI—Annualized Income Installment Method

If your income varied during the year because, for example, you operated your business on a seasonal basis or had a large capital gain late in the year, you may be able to lower or eliminate the amount of one or more required installments by using the annualized income installment method. Use Schedule AI to figure the required installments to enter on Form 2210, Part IV, line 18.



If you use Schedule AI for any payment due date, you must use it for all payment due dates.

To use the annualized income installment method to figure the penalty, you must do all of the following.

1. Complete Schedule AI, Part I (and Part II, if necessary). Enter the amounts from Schedule AI, Part I, line 25, columns (a) through (d), in the corresponding columns of Form 2210, Part IV, line 18.
2. Complete Part IV to figure the penalty. This includes completing the Penalty Worksheet in the instructions.
3. Check box C in Part II.
4. Attach Form 2210, Parts I, II, IV, and Schedule AI to your return.

Additional information. See Pub. 505, chapter 4, for more details about the annualized income installment method and a completed example. Estates and trusts, see Notice 87-32.

Individuals filing Form 1040NR or 1040NR-EZ. If you are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding, follow these modified instructions for Schedule AI.

1. Skip column (a).
2. Beginning with column (b), enter on line 1 your income for the period that is effectively connected with a U.S. trade or business.
3. Increase the amount on line 17 by the amount determined by multiplying your income for the period that is not effectively connected with a U.S. trade or business by the following.
 - In column (b), 72%.
 - In column (c), 45%.
 - In column (d), 30%.

However, if you can use a treaty rate lower than 30%, use the percentages determined by multiplying your treaty rate by 2.4, 1.5, and 1, respectively.

4. Enter on line 22, column (b), one-half of the amount from Form 2210, Part I, line 9. In columns (c) and (d), enter one-fourth of that amount.
5. Skip column (b) of lines 20 and 23.

Part I—Annualized Income Installments

To figure the amount of each required installment, Schedule AI selects the smaller of the annualized income installment or the regular installment (that has been increased by the amount saved by using the annualized income installment method in figuring any earlier installments).

Line 1

For each period (column), figure your total income minus your adjustments to income. Include your share of partnership or S corporation income or loss items for the period.

If you are self-employed, be sure to take into account the deductible part of your self-employment tax. For more information on how to figure this amount for each period, see Pub. 505, chapter 4.

Line 2

Estates and trusts do not use the amounts shown in columns (a) through (d). Instead, use 6, 3, 1.71429, and 1.09091, respectively, as the annualization amounts.

Line 7

If you are a resident of India and a student or business apprentice, enter your standard deduction from Form 1040NR, line 38; or Form 1040NR-EZ, line 11.

Line 10

For each column, multiply \$3,800 by your total exemptions.

Estates, trusts, and Form 1040NR or 1040NR-EZ filers. Use the exemption amount shown on your return.

Line 12

To compute the tax, use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Foreign Earned Income Tax Worksheet, Schedule J, or Form 8615, as appropriate. See the instructions for your tax return for the applicable Tax Table or worksheet.

Note. Chapter 4 of Pub. 505 contains a Qualified Dividends and Capital Gain Tax Worksheet and a Foreign Earned Income Tax Worksheet designed for use with Schedule AI.

Line 14

Enter all of the other taxes you owed because of events that occurred during the months shown in the column headings. Include the same taxes used to figure Form 2210, Part I, line 2 (except self-employment tax), plus the tax from Form 4972, Tax on Lump-Sum Distributions; Form 8814, Parents' Election To Report Child's Interest and Dividends; and any alternative minimum tax (AMT).

To figure the AMT, Form 1040 filers use Form 6251, Alternative Minimum Tax—Individuals; Form 1040A filers use the Alternative Minimum Tax Worksheet in the Form 1040A instructions; and estates and trusts use Schedule I (Form 1041), Alternative Minimum Tax—Estates and Trusts. Figure alternative minimum taxable income based on your income and deductions during the periods shown in the column headings. Multiply this amount by the annualization amounts shown for each column on Schedule AI, line 2, before subtracting the AMT exemption.

Line 16

For each column, enter the credits you are entitled to because of events that occurred during the months shown in the column headings. These are the credits you used to arrive at the amounts on lines 1 and 3 of Part I, Required Annual Payment.

When figuring your credits, annualize any item of income or deduction used to figure each credit. For example, if your earned income (and AGI) for the first period (column (a)) is \$8,000 and you qualify for the earned income credit (EIC), use your annualized earned income (\$32,000) to figure your EIC for column (a). See the example under *Completing Schedule AI* in chapter 4 of Pub. 505.

Part II—Annualized Self-Employment Tax

If you had net earnings from self-employment during any period, complete Part II for that period to figure your annualized self-employment tax.

If you are married and filing a joint return and both you and your spouse had net earnings from self-employment, complete a separate Part II for each spouse. Enter on line 13 of Schedule AI, Part I, the combined amounts from line 34 of both Parts II.

Line 26

Generally, to figure your net earnings from self-employment on line 26, multiply your net profit from all trades or businesses for each period by 92.35% (.9235).

However, if your Form W-2 showed church employee income or you deducted Conservation Reserve Program payments on your Schedule SE, use a separate Schedule SE as a worksheet to calculate net earnings from self-employment for each period. For this purpose, net earnings from self-employment is the amount on line 4 of the Short Schedule SE or line 6 of the Long Schedule SE.

Line 28

If you filed Form 4137 or Form 8919, use the following instructions to figure the additional amount to include in the appropriate columns of line 28.

- Form 4137: Include the actual unreported tips for the period subject to social security tax. This will be the amount on Form 4137, line 10, when the form is completed for a specific period.
- Form 8919: Include the actual wages for the period from which the social security tax was not withheld. This will be the amount on Form 8919, line 10, when the form is completed for a specific period.

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 shown below.

	Short Method	Regular Method
Recordkeeping	13 min.	13 min.
Learning about the law or the form	15 min.	34 min.
Preparing the form	35 min.	4 hr. 1 min.
Copying, assembling, and sending the form to the IRS	16 min.	41 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.