

**Underpayment of Estimated Tax by
Farmers and Fishermen**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**

▶ **Information about Form 2210-F and its separate instructions is at www.irs.gov/form2210f.**

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 2013 or 2014, but not for both years, and line 10 below is smaller than line 7 below.

Part II Figure Your Underpayment

1 Enter your 2014 tax after credits from Form 1040, line 56; Form 1040NR, 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; 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 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		
5 Add lines 4a through 4f		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 2013 tax return (see instructions if your 2014 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 15, 2015, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2014		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, 2015, whichever is earlier		14	/ / 15
15 Number of days from January 15, 2015, to the date on line 14		15	
16 Penalty. Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{365}$ × .03 ▶		16	
<ul style="list-style-type: none"> • Form 1040 filers, enter the amount from line 16 on Form 1040, line 79. • Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 76. • Form 1041 filers, enter the amount from line 16 on Form 1041, line 26. 			