

**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.

Attachment
Sequence No. **06A**

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 can use it to figure your penalty. Enter the amount from line 23 on the penalty line of your return, but do not attach Form 2210-F.

Part I Reasons for Filing—If box 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 box 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 *Waiver of Penalty* on page 2.
 - b Your required annual payment (line 18 below) is based on your 2007 tax and you filed, or are filing, a joint return for either 2007 or 2008 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2008 tax after credits from Form 1040, line 56; Form 1040NR, line 51; or Form 1041, Schedule G, line 4			2	
3	Other taxes, including self-employment tax (see instructions)			3	
4	Add lines 2 and 3. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F			4	
5	Earned income credit	5			
6	Additional child tax credit	6			
7	Credit for federal tax paid on fuels	7			
8	Health coverage tax credit	8			
9	Refundable credit for prior year minimum tax	9			
10	First-time homebuyer credit	10			
11	Recovery rebate credit	11			
12	Add lines 5 through 11			12	
13	Current year tax. Subtract line 12 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F			13	
14	Multiply line 13 by 66% (.667)	14			
15	Withholding taxes. Do not include any estimated tax payments on this line (see instructions)			15	
16	Subtract line 15 from line 13. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F			16	
17	Enter the tax shown on your 2007 tax return (see instructions)			17	
18	Required annual payment. Enter the smaller of line 14 or line 17 Note: If line 15 is equal to or more than line 18, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.			18	
19	Enter the estimated tax payments you made by January 15, 2009, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2008			19	
20	Underpayment. Subtract line 19 from line 18. 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			20	

Part III Figure the Penalty

21	Enter the date the amount on line 20 was paid or April 15, 2009, whichever is earlier	21	/	/	09
22	Number of days from January 15, 2009, to the date on line 21	22			
23	Penalty. Underpayment on line 20 × $\frac{\text{Number of days on line 22}}{365}$ × .05 ▶	23			

- Form 1040 filers, enter the amount from line 23 on Form 1040, line 76.
- Form 1040NR filers, enter the amount from line 23 on Form 1040NR, line 74.
- Form 1041 filers, enter the amount from line 23 on Form 1041, line 26.

Section references are to the Internal Revenue Code.

General Instructions

Purpose of Form

If you are an individual or a fiduciary for an estate or trust and at least two-thirds of your 2007 or 2008 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.

The IRS Will Figure the Penalty for You

In most cases, the IRS will figure the penalty for you. Complete your return as usual, leave the penalty line on your return blank, and do not attach Form 2210-F. If you owe the penalty, we will send you a bill. And as long as you file your return by April 15, 2009, we will not charge you interest on the penalty if you pay by the date specified on the bill.



If you checked either of the boxes in Part I of the form, you must figure the penalty yourself and attach the completed form to your return.

Who Must Pay the Underpayment Penalty

You may owe the penalty for 2008 if you did not pay at least the smaller of (a) two-thirds of the tax shown on your 2008 return, or (b) 100% of the tax shown on your 2007 return.

Return. In these instructions, "return" refers to your original income tax 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 or file this form if any of the following applies.

- You file your return and pay the tax due by March 2, 2009.
- You had no tax liability for 2007, you were a U.S. citizen or resident alien for all of 2007 (or an estate of a domestic decedent or a domestic trust), and your 2007 return was (or would have been had you been required to file) for a full 12 months.

- The total tax shown on your 2008 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 2 through 16.

Waiver of Penalty

If you have an underpayment on line 20, all or part of the penalty for that underpayment will be waived if the IRS determines that:

- The underpayment was due to a casualty, disaster, or other unusual circumstance, and it would be inequitable to impose the penalty, or
- In 2007 or 2008, you retired after reaching age 62 or became disabled, and your underpayment was due to reasonable cause.

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

- Check the box on line 1a.
- Complete Form 2210-F through line 22 without regard to the waiver. Enter the amount you want waived in parentheses on the dotted line to the left of line 23. Subtract this amount from the total penalty you figured without regard to the waiver, and enter the result on line 23.
- 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 penalty waiver due to a casualty, disaster, or other unusual circumstance, attach documentation such as copies of police and insurance company reports.
- If you are requesting a penalty 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.

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

Specific Instructions

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 of your original return, 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 3

Enter the total of the following amounts on line 3.

- Self-employment tax.
- Tax from recapture of investment credit, low-income housing credit, qualified electric vehicle credit, Indian employment credit, new markets credit, credit for employer-provided childcare facilities, alternative motor vehicle credit, or credit for alternative fuel vehicle refueling property.
- Tax on early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
- Tax on distributions from a Coverdell education savings account or a qualified tuition program not used for qualified education expenses.
- Tax on Archer MSA, Medicare Advantage MSA, or health savings account distributions not used for qualified medical expenses.
- Additional tax on health savings account because you did not remain an eligible individual during the testing period.
- Tax for failure to maintain high-deductible health plan coverage.
- Section 72(m)(5) excess benefits tax.
- Advance earned income credit payments.
- Interest due under sections 453(l)(3) and 453A(c) on certain installment sales of property.
- Tax on income not effectively connected with a U.S. trade or business from Form 1040NR, lines 52 and 55.
- Tax on electing small business trusts included on Form 1041, Schedule G, line 7.
- An increase or decrease in tax as a shareholder in a qualified electing fund.
- Tax on accumulation distribution of trusts.
- Household employment taxes, before subtracting any advance EIC payments made to your employees. Do not include this amount if you will enter -0- on Form 2210-F, line 15, and the amount on line 13 (excluding household employment taxes) would be less than \$1,000.
- Additional tax on income received from a nonqualified deferred compensation plan that fails to meet certain requirements.
- Additional tax on recapture of a charitable contribution of a fractional interest in tangible personal property.

Line 15

Enter the taxes withheld shown on Form 1040, lines 62 and 65; Form 1040NR, lines 58, 60, 65, 66a, 66b, 67a, and 67b. For an estate or trust, enter the amount from Form 1041, line 24e.

Line 17

Figure your 2007 tax by using the taxes and credits shown on your 2007 tax return. Use the same taxes and credits shown on lines 2, 3, and 5 through 11 of this form.

If you are filing a joint return for 2008 but you did not file a joint return for 2007, add the tax shown on your 2007 return to the tax shown on your spouse's 2007 return and enter the total on line 17 (figured as explained above).

If you filed a joint return for 2007 but you are not filing a joint return for 2008, see chapter 4 of Pub. 505 to figure your share of the 2007 tax to enter on line 17.

If you did not file a return for 2007 or if your 2007 tax year was less than 12 months, do not complete line 17. Instead, enter the amount from line 14 on line 18. However, see *Exceptions to the Penalty* on page 2.

Line 19

If you are a household employer and made advance EIC payments, include those payments as estimated tax payments as of the date you paid the wages to your employee(s).

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.

Recordkeeping, 39 min.; **Learning about the law or the form**, 10 min.; **Preparing the form**, 20 min.; **Copying, assembling, and sending the form to the IRS**, 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.