

Form **2210-F**

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

OMB No. 1545-0140

2009

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040NR, or Form 1041.
▶ See separate instructions.

Attachment
Sequence No. **06A**

Name(s) shown on tax return

are certifying

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 more 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 none apply, 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 1 of the instructions.
- B** You filed or are filing a joint return for either 2008 or 2009, but not for both years, and line 10 below is smaller than line 7 below.
- C** You certify that more than 50% of the gross income shown on your 2008 tax return is income from a small business (as defined in the instructions) and your adjusted gross income for 2008 is less than \$500,000 (less than \$250,000 if your 2009 filing status is married filing separately).

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Part II Figure Your Underpayment

| | | | | |
|-----------|---|-----------|--|--|
| 1 | Enter your 2009 tax after credits from Form 1040, line 55; Form 1040NR, line 51; 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 | Making work pay and government retiree credits | 4a | | |
| b | Earned income credit (EIC) | 4b | | |
| c | Additional child tax credit | 4c | | |
| d | Refundable education credit | 4d | | |
| e | First-time homebuyer credit | 4e | | |
| f | Credit for federal tax paid on fuels | 4f | | |
| g | Refundable credit for prior year minimum tax | 4g | | |
| h | Health coverage tax credit | 4h | | |
| 5 | Add lines 4a through 4h | 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 2008 tax return (90% of that tax if you checked box C) (see instructions if your 2009 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 or C above. | | | |
| 12 | Enter the estimated tax payments you made by January 15, 2010, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2009 | 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 or C above | 13 | | |

Part III Figure the Penalty

| | | | | | |
|-----------|---|-----------|---|---|-----------|
| 14 | Enter the date the amount on line 13 was paid or April 15, 2010, whichever is earlier | 14 | / | / | 10 |
| 15 | Number of days from January 15, 2010, to the date on line 14 | 15 | | | |
| 16 | Penalty. Underpayment on line 13 x $\frac{\text{Number of days on line 15}}{365}$ x .04 ▶ | 16 | | | |

- Form 1040 filers, enter the amount from line 16 on Form 1040, line 76.
- Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 71.
- Form 1041 filers, enter the amount from line 16 on Form 1041, line 26.