

**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 separate instructions.**

Attachment
Sequence No. **06A**

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 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 are certifying 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).

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			
	<ul style="list-style-type: none"> • 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. 				