

**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.**

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 2010 or 2011, but not for both years, and line 10 below is smaller than line 7 below.

Part II Figure Your Underpayment

1 Enter your 2011 tax after credits from Form 1040, line 55; Form 1040NR, line 52; 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 Earned income credit (EIC)	4a		
b Additional child tax credit	4b		
c American opportunity credit (Form 8863, line 14)	4c		
d First-time homebuyer credit (Form 5405, line 10)	4d		
e Credit for federal tax paid on fuels	4e		
f Adoption credit	4f		
g Refundable credit for prior year minimum tax (Form 8801, line 27)	4g		
h Health coverage tax credit	4h		
i Credit determined under section 1341(a)(5)(B) (see instructions)	4i		
5 Add lines 4a through 4i	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 2010 tax return (see instructions if your 2011 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 17, 2012, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2011	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, 2012, whichever is earlier	14	/	
15 Number of days from January 15, 2012, to the date on line 14	15		
16 Penalty. Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{366}$ × .03 ▶	16		
<ul style="list-style-type: none"> • Form 1040 filers, enter the amount from line 16 on Form 1040, line 77. • Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 74. • Form 1041 filers, enter the amount from line 16 on Form 1041, line 26. 			