

Form **2210-F****Underpayment of Estimated Tax by Farmers and Fishermen**

OMB No. 1545-0140

**2013**Attachment Sequence No. **06A**Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

► Attach to Form 1040, Form 1040NR, or Form 1041.  
► Information about Form 2210-F and its separate instructions is at [www.irs.gov/form2210](http://www.irs.gov/form2210).

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 2012 or 2013, but not for both years, and line 10 below is smaller than line 7 below.

**Part II Figure Your Underpayment**

1 Enter your 2013 tax after credits from Form 1040, line 55; Form 1040NR, line 52; or Form 1041, Schedule G, line 4 . . . . .

2 Other taxes, including self-employment tax (see instructions) . . . . .

3 Add lines 1 and 2. If less than \$1,000, you do not owe a penalty; **do not file Form 2210-F** . . . . .

4 Refundable credits you claimed on your tax return.

a Earned income credit (EIC) . . . . .

b Additional child tax credit . . . . .

c American opportunity credit (Form 8863, line 8) . . . . .

d Credit for federal tax paid on fuels . . . . .

e Refundable credit for prior year minimum tax (Form 8801, line 27) . . . . .

f Health coverage tax credit . . . . .

g Credit determined under section 1341(a)(5)(B) (see instructions) . . . . .

5 Add lines 4a through 4g . . . . .

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** . . . . .

7 Multiply line 6 by 66 2/3% (.667) . . . . .

8 Withholding taxes. **Do not** include any estimated tax payments on this line (see instructions) . . . . .

9 Subtract line 8 from line 6. If less than \$1,000, you do not owe a penalty; **do not file Form 2210-F** . . . . .

10 Enter the tax shown on your 2012 tax return (see instructions if your 2013 filing status changed to or from married filing jointly) . . . . .

11 **Required annual payment.** Enter the **smaller** of line 7 or line 10 . . . . .

**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, 2014, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2013 . . . . .

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** . . . . .

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4a	
4b	
4c	
4d	
4e	
4f	
4g	
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**Part III Figure the Penalty**

14 Enter the date the amount on line 13 was paid or April 15, 2014, whichever is earlier . . . . .

15 Number of days **from** January 15, 2014, **to** the date on line 14 . . . . .

16 **Penalty.** Underpayment  $\times$   $\frac{\text{Number of days on line 15}}{365} \times .xx$  . . . . . ►

- 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.

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