

# Underpayment of Estimated Tax by Farmers and Fishermen

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**  
▶ **Go to [www.irs.gov/Form2210F](http://www.irs.gov/Form2210F) for instructions and the latest information.**

2020

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 both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you can still 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 2019 or 2020, but not for both years, and line 10 below is smaller than line 7 below.

**Part II Figure Your Underpayment**

|  |           |  |
|--|-----------|--|
| <b>1</b> Enter your 2020 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22; or Form 1041, Schedule G, line 3 . . . . .  | <b>1</b>  |  |
| <b>2</b> Other taxes, including the portion of 2020 self-employment tax to which the estimated tax requirement applies and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . . | <b>2</b>  |  |
| <b>3</b> Add lines 1 and 2. If less than \$1,000, you do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .   | <b>3</b>  |  |
| <b>4</b> Refundable credits you claimed on your tax return.  |           |  |
| <b>a</b> Earned income credit (EIC) . . . . .  | <b>4a</b> |  |
| <b>b</b> Additional child tax credit . . . . .   | <b>4b</b> |  |
| <b>c</b> American opportunity credit (Form 8863, line 8) . . . . .   | <b>4c</b> |  |
| <b>d</b> Credit for federal tax paid on fuels . . . . .  | <b>4d</b> |  |
| <b>e</b> Premium tax credit . . . . .  | <b>4e</b> |  |
| <b>f</b> Credit determined under section 1341(a)(5)(B) (see instructions) . . . . .  | <b>4f</b> |  |
| <b>g</b> Health coverage tax credit . . . . .  | <b>4g</b> |  |
| <b>5</b> Add lines 4a through 4g . . . . .   | <b>5</b>  |  |
| <b>6</b> Current year tax. Subtract line 5 from line 3. If less than \$1,000, you do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .   | <b>6</b>  |  |
| <b>7</b> Multiply line 6 by 66 <sup>2</sup> / <sub>3</sub> % (0.667) . . . . .   | <b>7</b>  |  |
| <b>8</b> Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions . . . . .  | <b>8</b>  |  |
| <b>9</b> Subtract line 8 from line 6. If less than \$1,000, you do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .   | <b>9</b>  |  |
| <b>10</b> Enter the tax shown on your 2019 tax return (see instructions if your 2020 filing status changed to or from married filing jointly) . . . . .  | <b>10</b> |  |
| <b>11</b> <b>Required annual payment.</b> Enter the <b>smaller</b> of line 7 or line 10 . . . . .  | <b>11</b> |  |
| <b>Note:</b> If line 8 is equal to or more than line 11, stop here; you do not owe the penalty. <b>Do not file Form 2210-F</b> unless you checked box <b>B</b> above.  |           |  |
| <b>12</b> Enter the estimated tax payments you made by January 15, 2021, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2020 . . . . .                                  | <b>12</b> |  |
| <b>13</b> <b>Underpayment.</b> Subtract line 12 from line 11. If the result is zero or less, stop here; you do not owe the penalty. <b>Do not file Form 2210-F</b> unless you checked box <b>B</b> above . . . . .               | <b>13</b> |  |

**Part III Figure the Penalty**

|  |           |        |
|--|-----------|--------|
| <b>14</b> Enter the date the amount on line 13 was paid or April 15, 2021, whichever is earlier . . . . .  | <b>14</b> | / / 21 |
| <b>15</b> Number of days <b>from</b> January 15, 2021, <b>to</b> the date on line 14 . . . . .   | <b>15</b> |        |
| <b>16</b> <b>Penalty.</b> Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{365}$ × 0.03 . . . . . ▶  | <b>16</b> |        |
| <ul style="list-style-type: none"> <li>• Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 38.</li> <li>• Form 1041 filers, enter the amount from line 16 on Form 1041, line 27.</li> </ul> |           |        |