



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

## 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.**

**2021**  
Attachment  
Sequence No. **06A**

Name(s) shown on tax return

Identifying number

**Generally, you don't 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 don't 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 don't attach Form 2210-F.

**Part I Reasons for Filing.** Check applicable boxes. If neither applies, **don't 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 2020 or 2021, but not for both years, and line 10 below is smaller than line 7 below.

**Part II Figure Your Underpayment**

1 Enter your 2021 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22; or Form 1041, Schedule G, line 3 . . . . .	<b>1</b>	
2 Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . .	<b>2</b>	
3 Add lines 1 and 2. If less than \$1,000, you don't owe a penalty; <b>don't file Form 2210-F</b> . . . . .	<b>3</b>	
4 Refundable credits (see instructions) . . . . .	<b>4</b>	
5 Reserved for future use . . . . .	<b>5</b>	
6 Current year tax. Subtract line 4 from line 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210-F</b> . . . . .	<b>6</b>	
7 Multiply line 6 by 66 <sup>2</sup> / <sub>3</sub> % (0.667) . . . . .	<b>7</b>	
8 Withholding taxes. <b>Don't</b> include any estimated tax payments on this line. See instructions . . . . .	<b>8</b>	
9 Subtract line 8 from line 6. If less than \$1,000, you don't owe a penalty; <b>don't file Form 2210-F</b> . . . . .	<b>9</b>	
10 Enter the tax shown on your 2020 tax return. (See instructions if your 2021 filing status changed to or from married filing jointly.) . . . . .	<b>10</b>	
11 <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 don't owe the penalty. <b>Don't file Form 2210-F</b> unless you checked box <b>B</b> above.		
12 Enter the estimated tax payments you made by January 15, 2022, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2021 . . . . .	<b>12</b>	
13 <b>Underpayment.</b> Subtract line 12 from line 11. If the result is zero or less, stop here; you don't owe the penalty. <b>Don't file Form 2210-F</b> unless you checked box <b>B</b> above . . . . .	<b>13</b>	

**Part III Figure the Penalty**

14 Enter the date the amount on line 13 was paid or April 15, 2022, whichever is earlier . . . . .	<b>14</b>	/ / 22
15 Number of days <b>from</b> January 15, 2022, <b>to</b> the date on line 14 . . . . .	<b>15</b>	
16 <b>Penalty.</b> Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{365}$ × X.XX		
Enter here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27 . . . . . ▶	<b>16</b>	