

**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 . . . . .		<b>1</b>	
2	Other taxes, including self-employment tax (see instructions) . . . . .		<b>2</b>	
3	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>	
4	Refundable credits you claimed on your tax return.			
a	Earned income credit (EIC) . . . . .	<b>4a</b>		
b	Additional child tax credit . . . . .	<b>4b</b>		
c	American opportunity credit (Form 8863, line 14) . . . . .	<b>4c</b>		
d	First-time homebuyer credit (Form 5405, line 10) . . . . .	<b>4d</b>		
e	Credit for federal tax paid on fuels . . . . .	<b>4e</b>		
f	Adoption credit . . . . .	<b>4f</b>		
g	Refundable credit for prior year minimum tax (Form 8801, line 27) . . . . .	<b>4g</b>		
h	Health coverage tax credit . . . . .	<b>4h</b>		
i	Credit determined under section 1341(a)(5)(B) (see instructions) . . . . .	<b>4i</b>		
5	Add lines 4a through 4i . . . . .		<b>5</b>	
6	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>	
7	Multiply line 6 by 66 <sup>2</sup> / <sub>3</sub> % (.667) . . . . .	<b>7</b>		
8	Withholding taxes. <b>Do not</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 do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .		<b>9</b>	
10	Enter the tax shown on your 2010 tax return (see instructions if your 2011 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 do not owe the penalty. <b>Do not file Form 2210-F unless you checked box B above.</b>			
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 . . . . .		<b>12</b>	
13	<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 unless you checked box B above</b> . . . . .		<b>13</b>	

**Part III Figure the Penalty**

14	Enter the date the amount on line 13 was paid or April 15, 2012, whichever is earlier . . . . .		<b>14</b>	/ / 12
15	Number of days <b>from</b> January 15, 2012, <b>to</b> the date on line 14 . . . . .		<b>15</b>	
16	<b>Penalty.</b> Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{366}$ × .03 . . . . . ▶		<b>16</b>	
	<ul style="list-style-type: none"> <li>• Form 1040 filers, enter the amount from line 16 on Form 1040, line 77.</li> <li>• Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 74.</li> <li>• Form 1041 filers, enter the amount from line 16 on Form 1041, line 26.</li> </ul>			