

# IRS News Release

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## Farmers, Fishermen Affected by Storms Can Seek Penalty Relief

IR-2007-45, Feb. 28, 2007

WASHINGTON — The Internal Revenue Service announced today that farmers and fishermen may ask the IRS to waive any estimated tax penalties if they were affected by the snowstorms that began on February 19, 2007.

The timing and suddenness of the storm, as well as the resulting power outages, may have affected the ability of many farmers and fishermen to file their 2006 calendar year return by March 1, 2007.

Generally, farmers and fisherman can avoid an estimated tax penalty if they file their returns and pay the full amount of tax shown on their return by March 1, 2007. An individual is a farmer or fisherman for these purposes if two-thirds of the individual's total gross income for the taxable year or the preceding taxable year is from farming or fishing (including oyster farming).

If a taxpayer has an underpayment of estimated tax, all or part of the penalty for the underpayment may be waived if the IRS determines that the underpayment was due to a casualty, disaster or other unusual circumstance and it would be inequitable to impose the penalty.

To request a waiver of the estimated tax penalty, affected taxpayers should complete Form 2210-F *Underpayment of Estimated Tax by Farmers and Fisherman* and file it with their Form 1040 series income tax return. As indicated in the instructions to Form 2210-F, a statement should be attached to the Form explaining the reasons why you are unable to meet the March 1 deadline. At the top of the Form 2210-F, write "Request for Waiver Due to Winter Ice Storms."

Taxpayers may download forms and publications from [irs.gov](http://irs.gov) or may order them by calling 1-800-TAX-FORM (1-800-829-3676). The IRS toll-free number for general tax questions is 1-800-829-1040.