

Rule Number	Rule Text
F2210-001	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' or Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then "Waiver Explanation Statement" [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 31.