1. Notice 2019-11 provides a waiver of the IRC 6654 Estimated Tax (ES) penalty to IMF taxpayers for taxable year 2018. This waiver is limited to individuals whose total withholding and estimated tax payments, made on or before January 15, 2019, equal or exceed 85% of the tax shown on the return for the 2018 taxable year.

2. To request this waiver of Estimated Tax (ES) penalty applicable under Notice 2019-11 an individual must file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts with his or her 2018 income tax return. Taxpayers should complete Part I of Form 2210 and the worksheet included in the form instructions to determine if the waiver in this notice applies. If the waiver applies, the taxpayer should check the waiver box (Part II, Box A) and include the statement “85% Waiver” with the return.

**EXAMPLE:** Taxpayer K had a tax liability of $40,000 for tax year 2017 and $38,000 for tax year 2018. The taxpayer’s employer withheld $2,300 plus the taxpayer made an estimated tax payment of $30,000 on January 15, 2019. Because the taxpayer paid 85% of his 2018 tax on or before January 15, 2019 and meets the requirement of the waiver the taxpayer should check the waiver box (Part II, Box A) on the Form 2210 and include the statement "85% Waiver" with the return.

3. If the taxpayer did not file a Form 2210 with the original return and subsequently requests relief from the ES penalty and meets waiver criteria, the penalty can be removed. The request does not need to be in writing.

**EXAMPLE:** Taxpayer J was assessed an ES penalty of $140 for an underpayment of $14,000 on their TY 2018 individual return. The taxpayer had a tax liability of $100,000 with $86,000 paid through withholding. The taxpayer calls the Service and requests the waiver provided in Notice 2019-
11. The IRS employee verifies the taxpayer paid 86% of the tax shown on the return through withholding. Under this waiver, the employee can abate the penalty since 86% of the tax liability was paid on or before January 15, 2019. The employee abates the assessed penalty without a written request because they independently verified that the provisions in this waiver had been met.

4. In accordance with Notice 2019-11 Section 3, this waiver is applied pursuant to the authority of IRC 6654(e)(3)(a). If the waiver criteria are met, remove or suppress the penalty with Penalty Reason Code (PRC) 044 Reason Code (RC) 065.