

**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.

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 2021 or 2022, but not for both years, and line 10 below is smaller than line 7 below.

**Part II Figure Your Underpayment**

<b>1</b>	Enter your 2022 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22; or Form 1041, Schedule G, line 3 . . . . .	<b>1</b>	
<b>2</b>	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . .	<b>2</b>	
<b>3</b>	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>	
<b>4</b>	Refundable credits (see instructions) . . . . .	<b>4</b>	
<b>5</b>	Reserved for future use . . . . .	<b>5</b>	
<b>6</b>	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>	
<b>7</b>	Multiply line 6 by 66 <sup>2</sup> / <sub>3</sub> % (0.667) . . . . .	<b>7</b>	
<b>8</b>	Withholding taxes. <b>Don't</b> include any estimated tax payments on this line. See instructions . . . . .	<b>8</b>	
<b>9</b>	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>	
<b>10</b>	Enter the tax shown on your 2021 tax return. (See instructions if your 2022 filing status changed to or from married filing jointly.) . . . . .	<b>10</b>	
<b>11</b>	<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.		
<b>12</b>	Enter the estimated tax payments you made by January 17, 2023, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2022 . . . . .	<b>12</b>	
<b>13</b>	<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**

<b>14</b>	Enter the date the amount on line 13 was paid or April 15, 2023, whichever is earlier . . . . .	<b>14</b>	/ / 23
<b>15</b>	Number of days <b>from</b> January 15, 2023, <b>to</b> the date on line 14 . . . . .	<b>15</b>	
<b>16</b>	<b>Penalty.</b> Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{365}$ × 0.07		
	Enter here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27 . . . . .	<b>16</b>	