



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

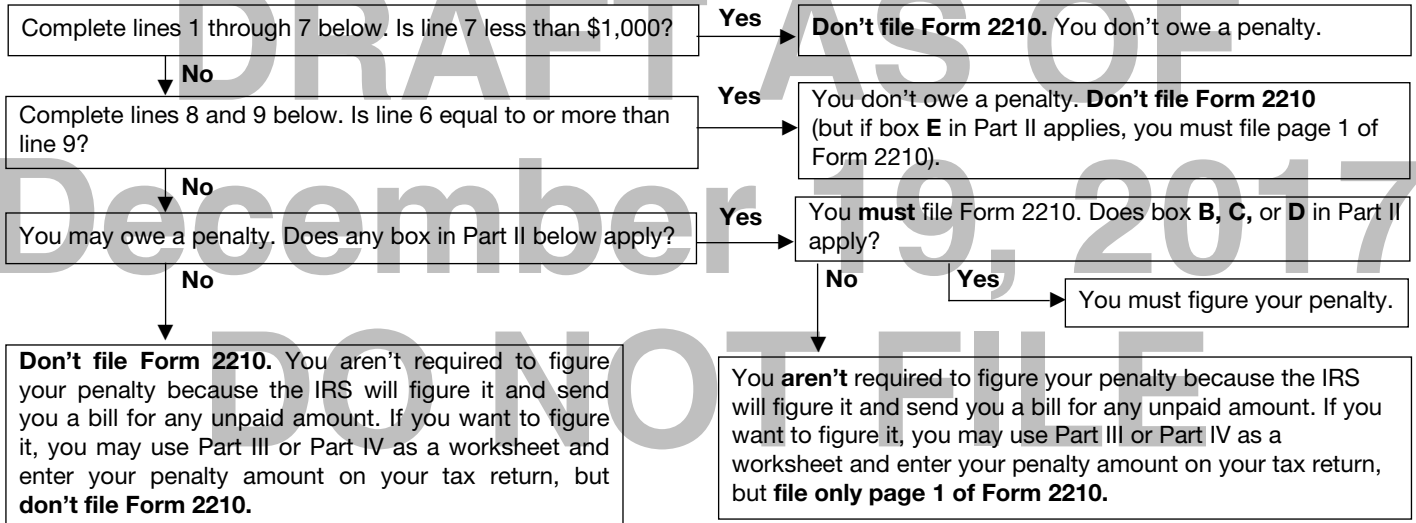
Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

► Go to www.irs.gov/Form2210 for instructions and the latest information.
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Do You Have To File Form 2210?



Part I Required Annual Payment

1	Enter your 2017 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1		
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2		
3	Refundable credits, including the premium tax credit (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4		
5	Multiply line 4 by 90% (0.90)	5		
6	Withholding taxes. Don't include estimated tax payments (see instructions)	6		
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7		
8	Maximum required annual payment based on prior year's tax (see instructions)	8		
9	Required annual payment. Enter the smaller of line 5 or line 8	9		

Next: Is line 9 more than line 6?

- No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.
- Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.
 - If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
 - If box **A or E** applies (but not **B, C, or D**) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

- A** You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2016 or 2017, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C, or D** applies).

Part III Short Method

Can You Use the Short Method?

You can use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you didn't receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you can use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9				10												
11	Enter the amount, if any, from Form 2210, line 6	11															
12	Enter the total amount, if any, of estimated tax payments you made	12															
13	Add lines 11 and 12				13												
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop ; you don't owe a penalty. Don't file Form 2210 unless you checked box E in Part II				14												
15	Multiply line 14 by 0.02660				15												
16	<ul style="list-style-type: none"> • If the amount on line 14 was paid on or after 4/15/18, enter -0-. • If the amount on line 14 was paid before 4/15/18, make the following computation to find the amount to enter on line 16. <div style="margin-left: 40px;"> <table style="border: none;"> <tr> <td style="padding-right: 10px;">Amount on</td> <td></td> <td style="padding-right: 10px;">Number of days paid</td> <td></td> <td></td> </tr> <tr> <td>line 14</td> <td style="text-align: center;">×</td> <td>before 4/15/18</td> <td style="text-align: center;">×</td> <td>0.00011</td> </tr> </table> </div>	Amount on		Number of days paid			line 14	×	before 4/15/18	×	0.00011				16		
Amount on		Number of days paid															
line 14	×	before 4/15/18	×	0.00011													
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 79; Form 1040A, line 51; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 26. Don't file Form 2210 unless you checked a box in Part II ▶				17												

Part IV Regular Method (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment	Payment Due Dates			
	(a) 4/15/17	(b) 6/15/17	(c) 9/15/17	(d) 1/15/18
18 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column	18			
19 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	19			
<i>Complete lines 20 through 26 of one column before going to line 20 of the next column.</i>				
20 Enter the amount, if any, from line 26 in the previous column	20			
21 Add lines 19 and 20	21			
22 Add the amounts on lines 24 and 25 in the previous column	22			
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23			
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24			
25 Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 . ▶	25			
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26			

Section B—Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty in the instructions.)

27 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty. Also include this amount on Form 1040, line 79; Form 1040A, line 51; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 26. Don't file Form 2210 unless you checked a box in Part II ▶	27	
---	-----------	--

Schedule AI—Annualized Income Installment Method (See the instructions.)

Estates and trusts, **don't** use the period ending dates shown to the right. Instead, use the following: 2/28/17, 4/30/17, 7/31/17, and 11/30/17.

	(a)	(b)	(c)	(d)
	1/1/17–3/31/17	1/1/17–5/31/17	1/1/17–8/31/17	1/1/17–12/31/17

Part I Annualized Income Installments

1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.) . . .	1			
2 Annualization amounts. (Estates and trusts, see instructions)	2			
3 Annualized income. Multiply line 1 by line 2 . . .	3			
4 If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. Exception: Estates and trusts, skip to line 9 and enter amount from line 3	4			
5 Annualization amounts	5			
6 Multiply line 4 by line 5 (see instructions if line 3 is more than \$156,900)	6			
7 In each column, enter the full amount of your standard deduction from Form 1040, line 40, or Form 1040A, line 24. (Form 1040NR or 1040NR-EZ filers, enter -0-. Exception: Indian students and business apprentices, see instructions.) .	7			
8 Enter the larger of line 6 or line 7	8			
9 Subtract line 8 from line 3	9			
10 In each column, multiply \$4,050 by the total number of exemptions claimed (see instructions if line 3 is more than \$156,900). (Estates, trusts, and Form 1040NR or 1040NR-EZ filers, see instructions.) . .	10			
11 Subtract line 10 from line 9. If zero or less, enter -0-	11			
12 Figure your tax on the amount on line 11 (see instructions)	12			
13 Self-employment tax from line 34 (complete Part II below)	13			
14 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	14			
15 Total tax. Add lines 12, 13, and 14	15			
16 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3 (see instructions) . .	16			
17 Subtract line 16 from line 15. If zero or less, enter -0-	17			
18 Applicable percentage	18			
19 Multiply line 17 by line 18	19			
Complete lines 20–25 of one column before going to line 20 of the next column.				
20 Enter the total of the amounts in all previous columns of line 25	20			
21 Subtract line 20 from line 19. If zero or less, enter -0-	21			
22 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	22			
23 Subtract line 25 of the previous column from line 24 of that column	23			
24 Add lines 22 and 23	24			
25 Enter the smaller of line 21 or line 24 here and on Form 2210, Part IV, line 18 ▶	25			

Part II Annualized Self-Employment Tax (Form 1040 and Form 1040NR filers only)

26 Net earnings from self-employment for the period (see instructions)	26			
27 Prorated social security tax limit	27			
28 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. Exception: If you filed Form 4137 or Form 8919, see instructions	28			
29 Subtract line 28 from line 27. If zero or less, enter -0-	29			
30 Annualization amounts	30			
31 Multiply line 30 by the smaller of line 26 or line 29 .	31			
32 Annualization amounts	32			
33 Multiply line 26 by line 32	33			
34 Add lines 31 and 33. Enter here and on line 13 above . ▶	34			