



Note: *The draft you are looking for begins on the next page.*

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. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **2210-F**

**Underpayment of Estimated Tax by
Farmers and Fishers**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form2210F for instructions and the latest information.

2025
Attachment
Sequence No. **06A**

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 2024 or 2025, but not for both years, and line 10 below is smaller than line 7 below.

Part II Figure Your Underpayment

1	Enter your 2025 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22; or Form 1041, Schedule G, line 3	1	
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Add lines 1 and 2. If less than \$1,000, you don't owe a penalty; don't file Form 2210-F	3	
4	Refundable credits (see instructions)	4	
5	Reserved for future use	5	
6	Current year tax. Subtract line 4 from line 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210-F	6	
7	Multiply line 6 by 66 ² / ₃ % (0.667)	7	
8	Withholding taxes. Don't include any estimated tax payments on this line. See instructions	8	
9	Subtract line 8 from line 6. If less than \$1,000, you don't owe a penalty; don't file Form 2210-F	9	
10	Enter the tax shown on your 2024 tax return. (See instructions if your 2025 filing status changed to or from married filing jointly.)	10	
11	Required annual payment. Enter the smaller of line 7 or line 10	11	
	Note: If line 8 is equal to or more than line 11, stop here; you don't owe the penalty. Don't file Form 2210-F unless you checked box B above.		
12	Enter the estimated tax payments you made by January 15, 2026, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2025	12	
13	Underpayment. Subtract line 12 from line 11. If the result is zero or less, stop here; you don't owe the penalty. Don't file Form 2210-F unless you checked box B above	13	

Part III Figure the Penalty

14	Enter the date the amount on line 13 was paid or April 15, 2026, whichever is earlier	14	/ / 26
15	Number of days from January 15, 2026, to the date on line 14	15	
16	Penalty. 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	16	

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