

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



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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** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) 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 a Search box.

If you wish, you can submit comments to the IRS 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 and may not be able to consider many suggestions until the subsequent revision of the product.

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](#).

## Underpayment of Estimated Tax by Farmers and Fishermen

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or Form 1041.**  
▶ **Go to [www.irs.gov/Form2210F](http://www.irs.gov/Form2210F) for instructions and the latest information.**

2019

Attachment  
Sequence No. **06A**

Name(s) shown on tax return

Identifying number

**Generally, you do not 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 do not need to file Form 2210-F, you still can use it to figure your penalty. Enter the amount from line 16 on the penalty line of your return, but do not attach Form 2210-F.

**Part I Reasons for Filing.** Check applicable boxes. If neither applies, **do not 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 2018 or 2019, 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 2019 tax after credits from Form 1040 or 1040-SR, line 14; Form 1040-NR, line 53; 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 do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .		<b>3</b>	
<b>4</b> Refundable credits you claimed on your tax return.			
<b>a</b> Earned income credit (EIC) . . . . .	<b>4a</b>		
<b>b</b> Additional child tax credit . . . . .	<b>4b</b>		
<b>c</b> American opportunity credit (Form 8863, line 8) . . . . .	<b>4c</b>		
<b>d</b> Credit for federal tax paid on fuels . . . . .	<b>4d</b>		
<b>e</b> Premium tax credit . . . . .	<b>4e</b>		
<b>f</b> Credit determined under section 1341(a)(5)(B) (see instructions) . . . . .	<b>4f</b>		
<b>g</b> Health coverage tax credit . . . . .	<b>4g</b>		
<b>5</b> Add lines 4a through 4g . . . . .		<b>5</b>	
<b>6</b> Current year tax. Subtract line 5 from line 3. If less than \$1,000, you do not owe a penalty; <b>do not 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>Do not</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 do not owe a penalty; <b>do not file Form 2210-F</b> . . . . .		<b>9</b>	
<b>10</b> Enter the tax shown on your 2018 tax return (see instructions if your 2019 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 do not owe the penalty. <b>Do not 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 15, 2020, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2019 . . . . .		<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 do not owe the penalty. <b>Do not 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, 2020, whichever is earlier . . . . .	<b>14</b>	/		/	
<b>15</b> Number of days <b>from</b> January 15, 2020, <b>to</b> the date on line 14 . . . . .	<b>15</b>				
<b>16</b> <b>Penalty.</b> Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{366} \times 0.05$ . . . . . ▶	<b>16</b>				
<ul style="list-style-type: none"> <li>• Form 1040 or 1040-SR filers, enter the amount from line 16 on Form 1040 or 1040-SR, line 24.</li> <li>• Form 1040-NR filers, enter the amount from line 16 on Form 1040-NR, line 76.</li> <li>• Form 1041 filers, enter the amount from line 16 on Form 1041, line 27.</li> </ul>					