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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.



# Instructions for Form 2210-F

## Underpayment of Estimated Tax by Farmers and Fishermen

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Future Developments

For the latest information about developments related to Form 2210-F and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2210F](https://www.irs.gov/Form2210F).

#### What's New

##### Farmers and fishermen underpayment penalty relief.

Certain changes in the rules that affect farmers and fishermen may have made it difficult for you to accurately determine and pay your tax liability for the 2018 tax year by March 1, 2019, which is a special due date applicable to farmers and fishermen to pay estimated tax. (See *Exceptions to the Penalty*, later). Therefore, the IRS is providing relief to you by waiving the estimated tax penalty if you meet certain requirements. To qualify for the relief, you must file your 2018 income tax return, and pay the tax in full by April 15, 2019 (by April 17, 2019, if you live in Maine or Massachusetts). To claim the waiver, see *Special Waiver of Penalty*, later. For more information, see [Notice 2019-17](https://www.irs.gov/Notice2019-17). For the latest information about developments related to Form 2210-F and its instructions, go to [IRS.gov/Form2210F](https://www.irs.gov/Form2210F).

##### Treatment of deferred foreign income under section 965.

No underpayment penalty will be imposed under section 6654 with respect to your net tax liability under section 965. You may exclude such amounts when calculating the amount of your required installment. For more information, see Notice 2018-26.

### Reminders

**Additional medicare tax.** A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. See Form 8959.

**Net investment income tax.** You may be subject to Net Investment Income Tax (NIIT). NIIT is a 3.8% (0.038) tax on the lesser of net investment income or the excess of your modified adjusted gross income over a threshold amount. See Form 8960.

**Premium tax credit.** You may be eligible to claim the premium tax credit. The premium tax credit provides assistance for premiums for health insurance coverage enrolled in through a Health Insurance Marketplace (also called an "Exchange"). The credit may reduce the amount of tax you owe or increase your refund. For more information, see Form 8962 and Pub. 974.

**Health coverage tax credit.** You may be eligible to claim the health coverage tax credit. The health coverage tax credit provides assistance to eligible individuals for premiums for certain health insurance coverage enrolled in outside of a Health Insurance Marketplace. The credit may reduce the amount of tax you owe or increase your refund. This credit doesn't apply to health insurance coverage enrollments through a Health Insurance Marketplace. For more information, see Form 8885.

### Purpose of Form

If you are an individual, estate, or trust and at least two-thirds of your 2017 or 2018 gross income is from farming or fishing, use Form 2210-F to see if you owe a penalty for underpaying your estimated tax.

For a definition of gross income from farming and fishing and more details, see chapter 2 of Pub. 505, Tax Withholding and Estimated Tax.

### Who Must File Form 2210-F

If you checked box A or B in Part I of Form 2210-F, you must figure the penalty yourself and attach the completed form to your return.

### The IRS Will Figure the Penalty for You

If you didn't check box A or B in Part I, you don't need to figure the penalty or file Form 2210-F. Complete your return as usual, leave the penalty line on your return blank, and don't attach Form 2210-F. If you owe the penalty, the IRS will send you a bill. Interest won't be charged on the penalty if you pay by the date specified on the bill.

### Who Must Pay the Underpayment Penalty

You may owe the penalty for 2018 if you didn't pay at least the smaller of:

1. Two-thirds of the tax shown on your 2018 return, or
2. 100% of the tax shown on your 2017 return. Your 2017 tax return must cover a 12-month period.

**Return.** In these instructions, "return" refers to your original income tax return. However, an amended return is considered the original return if it is filed by the due date (including extensions) of the original return. Also, a joint return that replaces previously filed separate returns is considered the original return.

### Exceptions to the Penalty

You won't have to pay the penalty or file this form if any of the following applies (but see Waiver of Penalty below).

- You file your return and pay the tax due by March 1, 2019. If you don't file your return and pay the tax due by March 1, 2019, you may be able to request a waiver of the underpayment penalty.
- You had no tax liability for 2017, you were a U.S. citizen or resident alien for the entire year (or an estate of a domestic decedent or a domestic trust), and your 2017 return was (or would have been had you been required to file) for a full 12 months.
- The total tax shown on your 2018 return minus the amount of tax you paid through withholding is less than \$1,000. To determine whether the total tax is less than \$1,000, complete lines 1 through 9.

## Special Waiver of Penalty

If you were unable to file your income tax return and pay the tax in full by March 1, 2019, you may request a waiver of the underpayment penalty. To qualify for the relief, you must file your 2018 income tax return, and pay the tax in full by April 15, 2019 (April 17, 2019, if you live in Maine or Massachusetts). To claim the waiver, enter your name and identifying number at the top of Form 2210-F and check Box A in Part I. Leave the rest of the form blank, and file Form 2210-F with your income tax return.

## Waiver of Penalty

If you have an underpayment on line 13, and the Special Waiver mentioned above does not apply, all or part of the penalty for that underpayment will be waived if the IRS determines that:

- In 2017 or 2018, you retired after reaching age 62 or became disabled, and your underpayment was due to reasonable cause (and not willful neglect), or
- The underpayment was due to a casualty, disaster, or other unusual circumstance, and it would be inequitable to impose the penalty. For federally declared disasters, see the separate information, later.

To request either of the above waivers, do the following.

- Check box A in Part I.
- Complete Form 2210-F through line 15 without regard to the waiver. Enter the amount you want waived in parentheses on the dotted line to the left of line 16. Subtract this amount from the total penalty you figured without regard to the waiver, and enter the result on line 16.
- Attach Form 2210-F and a statement to your return explaining the reasons you were unable to meet the estimated tax requirements.
- If you are requesting a waiver due to retirement or disability, attach documentation that shows your retirement date (and your age on that date) or the date you became disabled.
- If you are requesting a waiver due to a casualty, disaster (other than a federally declared disaster as discussed later), or other unusual circumstance, attach documentation such as copies of police and insurance company reports.

The IRS will review the information you provide and will decide whether to grant your request for a waiver.

**Federally declared disaster.** Certain estimated tax payment deadlines for taxpayers who reside or have a business in a federally declared disaster area are postponed for a period during and after the disaster. During the processing of your tax return, the IRS automatically identifies taxpayers located in a covered disaster area (by county or parish) and applies the appropriate penalty relief. **Don't** file Form 2210-F if your underpayment was due to a federally declared disaster. If you still owe a penalty after the automatic waiver is applied, the IRS will send you a bill.

An individual or a fiduciary for an estate or trust not in a covered disaster area but whose books, records, or tax professionals' offices are in a covered area is also entitled to relief. Also eligible are relief workers affiliated with a recognized government or charitable organization assisting in the relief activities in a covered disaster area. If you meet either of these eligibility requirements, you must call the IRS disaster hotline at 1-866-562-5227 and identify yourself as eligible for this relief. For information about claiming relief, see [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief). For more information on disaster assistance and emergency relief for individuals and businesses, see [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief). See Pub. 976, Disaster Relief and Pub. 505, chapter 4, for more details.

## Specific Instructions

Complete lines 1 through 11 to figure your required annual payment.

If you file an amended return by the due date of your original return, use the amounts shown on your amended return to figure your underpayment. If you file an amended return after the due date, use the amounts shown on the original return.

**Exception.** If you and your spouse file a joint return after the due date to replace previously filed separate returns, use the amounts shown on the joint return to figure your underpayment.

### Line 1

Enter the amount from Form 1040, line 13; Form 1040NR, line 53. For an estate or trust, enter the amount from Form 1041, Schedule G, line 3.



*Form 1040 filers: You may exclude the amount of your net tax liability under section 965 when calculating the amount of your required annual payment. For purposes of figuring the amount includable on line 1 of Form 2210-F only, you may refigure the amount you reported on line 13 of your Form 1040 return as described below.*

*If you reported a net section 965 inclusion on line 21 of Schedule 1 (Form 1040), for purposes of figuring the amount includable on line 1 of Form 2210-F only, the amount of the section 965 inclusion should be zero. Refigure lines 6 through line 13 on page 2 of Form 1040. Enter the refigured line 13 amount here.*

*If you are a shareholder of an S corporation and you reported a section 965 inclusion on line 21 of Schedule 1 (Form 1040) and entered a negative amount on line 11a for the deferred net section 965 tax liability amount on page 2 of Form 1040, for purposes of figuring the amount includable on line 1 of Form 2210-F only, the amount of the section 965 inclusion should be zero. Refigure lines 6 through line 13 on page 2 of Form 1040. Do not enter any amount on line 11a for the deferred net section 965 tax liability amount on page 2 of Form 1040 when refiguring lines 6 through line 13. Enter the refigured line 13 amount here.*

*If you are a shareholder of an S corporation and entered a positive amount on line 11a for the section 965 net tax liability amount, for purposes of figuring the amount includable on line 1 of Form 2210-F only, the amount of any positive net section 965 tax liability amounts reported on line 11a on page 2 of Form 1040 should be zero. Refigure lines 11 through 13 on page 2 of Form 1040. Enter the refigured line 13 amount here.*



*Form 1041 filers: You may exclude the amount of your net tax liability under section 965 when calculating the amount of your required annual payment. For purposes of figuring the amount includable on line 1 of Form 2210-F only, you may refigure the amount you reported on Form 1041, Schedule G, line 3, as described below.*

*If you reported a section 965 inclusion on line 8 of Form 1041, the amount of the section 965 inclusion should be zero. Refigure lines 8 through line 22 of Form 1041. Next, refigure lines 1 through 3 of Form 1041, Schedule G. Enter the refigured line 3 amount here.*

### Line 2

Enter the total of the following amounts.

IF you file...	THEN include on line 2 the amounts on...
1040	<p>Schedule 4 (Form 1040) lines 57, 59 (additional tax on distributions only), 60a*, 60b, and, if applicable, Additional Medicare Tax (Form 8959) and/or Net Investment Income Tax (Form 8960) on Schedule 4 (Form 1040) line 62, and any write-ins on Schedule 4 (Form 1040) line 62 with the exception of:</p> <ul style="list-style-type: none"> <li>• Uncollected social security and Medicare tax or RRTA tax on tips or on group-term life insurance (identified as "UT");</li> <li>• Tax on excess golden parachute payments (identified as "EPP");</li> <li>• Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC");</li> <li>• Look-back interest due under section 167(g) (identified as "8866");</li> <li>• Look-back interest due under section 460(b) (identified as "8697");</li> <li>• Recapture of federal mortgage subsidy (identified as "FMSR"); and</li> <li>• Interest accrued on deferred tax under a section 1294 election for the year of termination (See Form 8621, Part VI, line 24, and Instructions for Form 8621.) Also, subtract the amount from Form 8621, line 9c, that has been entered in brackets to the left of Form 1040, line 15.</li> </ul>
1040NR	<p>Lines 54, 55, 57 (additional tax on distributions only), 58, 59a*, 59b, and, if applicable, Additional Medicare Tax (Form 8959) and/or Net Investment Income Tax (Form 8960) on line 60, and any write-ins on line 60 with the exception of:</p> <ul style="list-style-type: none"> <li>• Uncollected social security and Medicare tax or RRTA tax on tips or on group-term life insurance (identified as "UT");</li> <li>• Tax on excess golden parachute payments (identified as "EPP");</li> <li>• Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC");</li> <li>• Look-back interest due under section 167(g) (identified as "From Form 8866");</li> <li>• Look-back interest due under section 460(b) (identified as "From Form 8697");</li> <li>• Recapture of federal mortgage subsidy (identified as "FMSR"); and</li> <li>• Interest accrued on deferred tax under a section 1294 election for the year of termination (See Form 8621, Part VI, line 24, and Instructions for Form 8621.)</li> </ul>
1041	<p>Schedule G, lines 4, 5, 6*, and any write-ins on line 7 with the exception of:</p> <ul style="list-style-type: none"> <li>• Look-back interest due under section 167(g) (identified as "From Form 8866");</li> <li>• Look-back interest due under section 460(b) (identified as "From Form 8697"); and</li> <li>• Interest accrued on deferred tax under a section 1294 election for the year of termination (See Form 8621, Part VI, line 24, and Instructions for Form 8621.)</li> </ul>
<p>*If you're a household employer include your household employment taxes. Don't include household employment taxes if both of the following are true on line 2: (1) You didn't have federal income tax withheld from your income and, (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.</p>	

## Line 4

To figure the amount of the section 1341 credit, see *Repayments* in Pub. 525, *Taxable and Nontaxable Income*.

## Line 8

Enter the taxes withheld shown on Form 1040, line 16 and Schedule 5 (Form 1040) line 72; Form 1040NR, lines 62a, 62b, 62c, 62d, and 67; or Form 1041, line 25e.

**Filers of Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands.** Also enter on this line the amount from Form 8689, lines 40 and 45, that you entered on your 2018 Form 1040, line 18.

## Line 10

Figure your 2017 tax using the taxes and credits shown on your 2017 tax return. Use the same type of taxes and credits as shown on lines 1, 2, and 4a through 4f.

If you are filing a joint return for 2018 but you didn't file a joint return for 2017, add the tax shown on your 2017 return to the tax shown on your spouse's 2017 return and enter the total on line 10 (both taxes figured as explained earlier).

If you filed a joint return for 2017 but you aren't filing a joint return for 2018, see Pub. 505, chapter 4, *General Rule*, to figure your share of the 2017 tax to enter on line 10.

If you didn't file a return for 2017 or if your 2017 tax year was less than 12 months, don't complete line 10. Instead, enter the amount from line 7 on line 11. However, see *Exceptions to the Penalty*, earlier.



**Form 1040 filers:** You may exclude the amount of your net tax liability under section 965 when calculating the amount of your maximum required annual payment based on your prior year's tax. For purposes of figuring out the amount includable on line 10 of Form 2210-F only, you may refigure the amount you reported on line 44 of your 2017 Form 1040 return as described below.

*If you reported a net section 965 amount on line 21 of your 2017 Form 1040, for purposes of figuring the amount includable on line 10 of Form 2210-F only, the amount of the section 965 inclusion should be zero. Refigure lines 22, 37, and 38–56 on your 2017 Form 1040, and use the new amount from line 56 in calculating your 2017 tax for line 10.*

*If you are a shareholder of an S corporation and you reported a net section 965 amount on line 21 of your 2017 Form 1040, and you reduced line 44 by the amount of your net tax liability deferred under section 965(i), for purposes of figuring the amount includable on line 10 of Form 2210-F only, the amount of the section 965 inclusion should be zero. Do not enter any amount on line 44 for the amount of net tax liability deferred under section 965(i). Refigure lines 22, 37, and 38–56 on your 2017 Form 1040, and use the new amount from line 56 in calculating your 2017 tax for line 10.*



**Form 1041 filers:** You may exclude the amount of your net tax liability under section 965 when calculating the amount of your maximum required annual payment based on your prior year's tax. For purposes of figuring the amount includable on line 10 of Form 2210-F only, you may refigure the amount you reported on Schedule G, line 7, of your 2017 Form 1041 as described below.

*If you reported a net section 965 amount to the extent it was distributed to a beneficiary or beneficiaries on line 8, the amount of the net section 965 amount should be zero. Refigure lines 8 through 22 of Form 1041, and then refigure lines 1 through 3 and line 7 of Schedule G. Use the new amount from Schedule G, line 7, in calculating your 2017 tax for line 10.*

*If you did not report a net section 965 amount on your 2017 Form 1041 but instead included the net tax liability under section 965 on Schedule G, line 7 (either in its entirety or reduced by the amount of the net tax liability deferred under section 965(i)), that amount should not be included. Refigure Schedule G, line 7, by not including the section 965 net tax liability (in its entirety or reduced for section 965(i)). Use the new amount from Schedule G, line 7, in calculating your 2017 tax for line 10.*

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to

ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is as follows.

<b>Recordkeeping</b> . . . . .	39 min.
<b>Learning about the law or the form</b> . . . . .	06 min.
<b>Preparing the form</b> . . . . .	36 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

March 15, 2019