

**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 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

| | | | |
|-----------|--|-----------|--|
| 1 | Enter your 2022 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 2021 tax return. (See instructions if your 2022 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 17, 2023, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2022 | 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, 2023, whichever is earlier | 14 | / / 23 |
| 15 | Number of days from January 15, 2023, to the date on line 14 | 15 | |
| 16 | Penalty. Underpayment on line 13 × $\frac{\text{Number of days on line 15}}{365}$ × 0.07 | 16 | |
| | Enter here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27 | 16 | |