

Underpayment of Estimated Tax by Farmers and Fishermen

▶ Attach to Form 1040, Form 1040NR, or Form 1041.
▶ See instructions on back.

Name(s) shown on tax return

Identifying number

Note: In most cases, you do not need to file Form 2210F. The IRS will figure any penalty you owe and send you a bill. See Part I to find out if you should file Form 2210F. If you do not need to file Form 2210F, you still may use it to figure your penalty. Enter the amount from line 18 on the penalty line of your return, but do not attach Form 2210F.

Part I Reasons For Filing—If 1a below applies to you, you may be able to lower or eliminate your penalty. But you **MUST** check that box and file Form 2210F with your tax return. If 1b below applies to you, check that box and file Form 2210F with your tax return.

- 1 Check whichever boxes apply (if neither box applies, **do not** file Form 2210F):
- a You request a **waiver**. (In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.)
 - b Your required annual payment (line 13 below) is based on your 1990 tax and you filed or are filing a joint return for either 1990 or 1991 but not for both years.

Part II Figure Your Underpayment

2 Enter your 1991 tax after credits (see instructions)	2		
3 Other taxes (see instructions)	3		
4 Add lines 2 and 3	4		
5 Earned income credit	5		
6 Credit for Federal tax on fuels	6		
7 Add lines 5 and 6	7		
8 Current year tax. Subtract line 7 from line 4	8		
9 Multiply line 8 by 66 $\frac{2}{3}$ %	9		
10 Withholding taxes. Do not include any estimated tax payments on this line (see instructions)	10		
11 Subtract line 10 from line 8. If less than \$500, stop here; do not complete or file this form. You do not owe the penalty.	11		
12 Prior year (1990) tax. (Caution: See instructions.)	12		
13 Required annual payment. Enter the smaller of line 9 or line 12 (see instructions) Note: If line 10 is equal to or more than line 13, stop here; you do not owe the penalty. Do not file Form 2210F unless you checked box 1b above.	13		
14 Amounts withheld during 1991 and amounts paid or credited by January 15, 1992.	14		
15 Underpayment. Subtract line 14 from line 13. (If the result is zero or less, stop here; you do not owe the penalty. Do not file Form 2210F unless you checked box 1b above.)	15		

Part III Figure the Penalty

16 Enter the date the amount on line 15 was paid or April 15, 1992, whichever is earlier	16	/	/ 92
17 Number of days FROM January 15, 1992, TO the date on line 16	17		
18 Penalty. Underpayment on line 15 × $\frac{\text{Number of days on line 17}}{366}$ × .09 ▶	18		

● Form 1040 filers, enter the amount from line 18 on Form 1040, line 65.
 ● Form 1040NR filers, enter the amount from line 18 on Form 1040NR, line 65.
 ● Form 1041 filers, enter the amount from line 18 on Form 1041, line 26.

General Instructions

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 33 min.

Learning about the law or the form. 7 min.

Preparing the form 20 min.

Copying, assembling, and sending the form to the IRS . . . 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the tax return with which this form is filed.

Purpose of Form

If you are an individual or a fiduciary and at least two-thirds of your 1990 or 1991 gross income is from farming or fishing, use Form 2210F to see if you must pay a penalty for underpaying your estimated tax.

IRS Will Figure the Penalty for You

In most cases, the IRS will figure the penalty for you. Complete your return as usual, leave the penalty line on your return blank, and do not attach Form 2210F. If you owe the penalty, we will send you a bill. And, as long as you file your return by April 15, 1992, we will not charge you interest if the bill is paid within 10 days after the notice date.

Note: *If you checked either of the boxes in Part I of the form, you must figure the penalty yourself and attach the completed form to your return.*

Who Must Pay the Underpayment Penalty

You may be charged a penalty if, for 1991, you did not pay at least 66⅔% of your 1991 tax liability or 100% of your 1990 tax liability, whichever is less.

Exceptions to the Penalty

You will not have to pay the penalty or file this form if any of the following applies:

1. You file your return and pay the tax due by March 2, 1992.
2. You had no tax liability for 1990, you were a U.S. citizen or resident for all of 1990, and your 1990 tax return was (or would have been had you been required to file) for a full 12 months.
3. The total tax shown on your 1991 return minus the amount of tax you paid through withholding is less than \$500. To

determine whether the total tax is less than \$500, complete lines 2 through 11.

Waiver of Penalty

If you have an underpayment on line 15, all or part of the penalty for that underpayment will be waived if the IRS determines that:

1. The underpayment was due to a casualty, disaster, or other unusual circumstances, and it would be inequitable to impose the penalty, or
2. In 1990 or 1991, you retired after age 62 or became disabled, and your underpayment was due to reasonable cause.

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

1. Check the box on line 1a.
2. Complete Form 2210F up to line 18 without regard to the waiver. Write the amount you want waived in parentheses on the dotted line to the left of line 18. Subtract this amount from the total penalty you figured without regard to the waiver, and enter the result on line 18.
3. Attach Form 2210F and a statement to your return explaining the reasons you were unable to meet the estimated tax requirements.
4. If you are requesting a penalty waiver due to a casualty, disaster, or other unusual circumstances, attach documentation such as police and insurance company reports.
5. If you are requesting a penalty 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.

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

Additional Information
For a definition of gross income from farming and fishing, and more information, get **Pub. 505**, Tax Withholding and Estimated Tax.

Specific Instructions

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 of your original return, use the amounts shown on the original return.

Exception: If you and your spouse file a joint return after the due date to replace separate returns you originally filed by the due date, use the amounts shown on the joint return to figure your underpayment. This rule applies only if both original separate returns were filed on time.

Line 2
Enter the amount from Form 1040, line 46; Form 1040NR, line 43; or Form 1041, Schedule G, line 4.

Line 3
Enter the total of the following amounts on line 3:

- Self-employment tax;
- Alternative minimum tax;
- Tax from recapture of investment credit or low-income housing credit;
- Tax on early distributions (Form 5329, Part II, only);
- Internal Revenue Code section 72(m)(5) penalty tax;
- Excise tax on golden parachute payments;
- Advance earned income credit payments;
- An increase or decrease in tax as a shareholder in a qualified electing fund; and
- Interest due under Internal Revenue Code sections 453(l)(3) and 453A(c) on certain installment sales of property.

Line 10

Enter the taxes withheld from Form 1040, lines 54 and 58; Form 1040NR, lines 51, 55, 58, and 59; or Form 1041, line 24e.

Line 12

Prior Year Tax.—Figure your 1990 tax by using the taxes and credits from your 1990 tax return. Use the same taxes and credits as shown on lines 2, 3, 5, and 6 of this form.

If you did not file a return for 1990 or if your 1990 tax year was less than 12 months, **do not** complete line 12. Instead, enter the amount from line 9 on line 13. However, see **Exceptions to the Penalty** on this page.

Filing Status Change.—If you are filing a joint return for 1991, but you **did not** file a joint return for 1990, add the tax shown on your 1990 return to the tax shown on your spouse's 1990 return and enter the total on line 12. If you filed a joint return for 1990, but you are **not** filing a joint return for 1991, see Pub. 505 to figure your share of the 1990 tax to enter on line 12. Also, see the **Caution** under the line 13 instructions.

Line 13

Compare the amounts on lines 9 and 12. Enter the **smaller** of the two amounts on line 13.

If the amount on line 10 is equal to or more than the amount on line 13, you will not have to complete or attach Form 2210F unless the **Caution** below applies to you.

Caution: *If the amount you enter on line 13 is your prior year tax (from line 12) and you filed or are filing a joint return for either 1990 or 1991 but not for both years, you must check the box on line 1b and complete and attach Form 2210F, even if you do not owe a penalty.*

Line 14

Enter the estimated tax payments you made plus any Federal income tax withheld and excess social security, Medicare, and railroad retirement tax paid.