

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

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**  
▶ **See separate instructions.**

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 more 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 none apply, **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* on page 1 of the instructions.
- B**  You filed or are filing a joint return for either 2008 or 2009, but not for both years, and line 10 below is smaller than line 7 below.
- C**  You are certifying that more than 50% of the gross income shown on your 2008 tax return is income from a small business (as defined in the instructions) and your adjusted gross income for 2008 is less than \$500,000 (less than \$250,000 if your 2009 filing status is married filing separately).

**Part II Figure Your Underpayment**

<b>1</b> Enter your 2009 tax after credits from Form 1040, line 55; Form 1040NR, line 51; or Form 1041, Schedule G, line 4 . . . . .	<b>1</b>		
<b>2</b> Other taxes, including self-employment 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> Making work pay and government retiree credits . . . . .	<b>4a</b>		
<b>b</b> Earned income credit (EIC) . . . . .	<b>4b</b>		
<b>c</b> Additional child tax credit . . . . .	<b>4c</b>		
<b>d</b> Refundable education credit . . . . .	<b>4d</b>		
<b>e</b> First-time homebuyer credit . . . . .	<b>4e</b>		
<b>f</b> Credit for federal tax paid on fuels . . . . .	<b>4f</b>		
<b>g</b> Refundable credit for prior year minimum tax . . . . .	<b>4g</b>		
<b>h</b> Health coverage tax credit . . . . .	<b>4h</b>		
<b>5</b> Add lines 4a through 4h . . . . .	<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> % (.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 2008 tax return (90% of that tax if you checked box C) (see instructions if your 2009 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 unless you checked box B or C above.</b>			
<b>12</b> Enter the estimated tax payments you made by January 15, 2010, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2009 . . . . .	<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 unless you checked box B or C above</b> . . . . .	<b>13</b>		

**Part III Figure the Penalty**

<b>14</b> Enter the date the amount on line 13 was paid or April 15, 2010, whichever is earlier . . . . .	<b>14</b>	/	/ 10
<b>15</b> Number of days <b>from</b> January 15, 2010, <b>to</b> the date on line 14 . . . . .	<b>15</b>		
<b>16</b> <b>Penalty.</b> Underpayment on line 13 x $\frac{\text{Number of days on line 15}}{365}$ x .04 . . . . . ▶	<b>16</b>		
<ul style="list-style-type: none"> <li>• Form 1040 filers, enter the amount from line 16 on Form 1040, line 76.</li> <li>• Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 71.</li> <li>• Form 1041 filers, enter the amount from line 16 on Form 1041, line 26.</li> </ul>			