

**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 instructions on back.**

Name(s) shown on tax return

Identifying number

**In most cases, 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 20 on the penalty line of your return but do not attach Form 2210-F.**

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

- 1 Check whichever boxes apply (if neither applies, see the text above Part I and **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 the instructions for **Waiver of Penalty**.
  - b  Your required annual payment (line 15 below) is based on your 2003 tax and you filed or are filing a joint return for either 2003 or 2004 but not for both years.

**Part II Figure Your Underpayment**

2 Enter your 2004 tax after credits from Form 1040, line 56; Form 1040NR, line 51; or Form 1041, Schedule G, line 4 . . . . .	<b>2</b>		
3 Other taxes (see instructions) . . . . .	<b>3</b>		
4 Add lines 2 and 3 . . . . .	<b>4</b>		
5 Earned income credit . . . . .	<b>5</b>		
6 Additional child tax credit . . . . .	<b>6</b>		
7 Credit for Federal tax paid on fuels . . . . .	<b>7</b>		
8 Health coverage tax credit . . . . .	<b>8</b>		
9 Add lines 5, 6, 7, and 8 . . . . .	<b>9</b>		
10 Current year tax. Subtract line 9 from line 4 . . . . .	<b>10</b>		
11 Multiply line 10 by 66% . . . . .	<b>11</b>		
12 Withholding taxes. <b>Do not</b> include any estimated tax payments on this line (see instructions)	<b>12</b>		
13 Subtract line 12 from line 10. If less than \$1,000, stop here; you do not owe the penalty. <b>Do not file Form 2210-F</b> . . . . .	<b>13</b>		
14 Enter the tax shown on your 2003 tax return. <b>Caution: See instructions</b> . . . . .	<b>14</b>		
15 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 11 or line 14 . . . . . <b>Note: If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.</b>	<b>15</b>		
16 Enter the estimated tax payments you made by January 18, 2005, and any Federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2004 . . . . .	<b>16</b>		
17 <b>Underpayment.</b> Subtract line 16 from line 15. 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 1b above</b> . . . . .	<b>17</b>		

**Part III Figure the Penalty**

18 Enter the date the amount on line 17 was paid or April 15, 2005, whichever is earlier . . . . .	<b>18</b>	/	/ 05
19 Number of days <b>from</b> January 15, 2005, <b>to</b> the date on line 18 . . . . .	<b>19</b>		
20 <b>Penalty.</b> Underpayment on line 17 × $\frac{\text{Number of days on line 19}}{365}$ × .05 . . . . . ▶	<b>20</b>		

- Form 1040 filers, enter the amount from line 20 on Form 1040, line 75.
- Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 73.
- Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

If you are an individual or a fiduciary for an estate or trust and at least two-thirds of your 2003 or 2004 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 Pub. 505, Tax Withholding and Estimated Tax.

### The 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 2210-F. If you owe the penalty, we will send you a bill. And as long as you file your return by April 15, 2005, we will not charge you interest on the penalty if you pay by the date specified on the bill.



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 owe the penalty for 2004 if you did not pay at least the smaller of (a) two-thirds of the tax shown on your 2004 return or (b) the tax shown on your 2003 return.

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

- You file your return and pay the tax due by March 1, 2005.
- You had no tax liability for 2003, you were a U.S. citizen or resident for all of 2003, and your 2003 return was, or would have been had you been required to file, for a full 12 months.
- The total tax shown on your 2004 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 2 through 13.

### Waiver of Penalty

If you have an underpayment on line 17, all or part of the penalty for that underpayment will be waived if the IRS determines that:

- The underpayment was due to a casualty, disaster, or other unusual circumstance, and it would be inequitable to impose the penalty, or
- In 2003 or 2004, 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:

- Check the box on line 1a.
- Complete Form 2210-F up to line 20 without regard to the waiver. Write the amount you want waived in parentheses on the dotted line to the left of line 20. Subtract this amount from the total penalty you figured without regard to the waiver and enter the result on line 20.
- 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 penalty waiver due to a casualty, disaster, or other unusual circumstance, attach documentation such as police and insurance company reports.
- 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.

## 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 previously filed separate returns, use the amounts shown on the joint return to figure your underpayment.

### Line 3

Enter the total of the following amounts on line 3.

- Self-employment tax.
- Tax from recapture of investment, low-income housing, qualified electric vehicle, Indian employment, new markets, or employer-provided childcare facilities credits.
- Tax on early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
- Tax on distributions from a Coverdell education savings account or a qualified tuition plan that are not used for qualified education expenses.
- Tax on Archer MSA or health savings account distributions not used for qualified medical expenses.
- Section 72(m)(5) penalty tax.
- Advance EIC payments.
- Interest due under sections 453(l)(3) and 453A(c) on certain installment sales of property.
- Tax on income not effectively connected with a U.S. trade or business from Form 1040NR, lines 52 and 55.
- An increase or decrease in tax as a shareholder in a qualified electing fund.
- Tax on accumulation distribution of trusts.

• Tax on electing small business trusts included on Form 1041, Schedule G, line 7.

• Household employment taxes (before subtracting advance EIC payments made to your employees; also see the instructions for line 16). But do not include that amount if you do not have an amount on Form 2210-F, line 12, and the amount on Form 2210-F, line 10 (excluding household employment taxes), is less than \$1,000. If so, do not file this form; you do not owe the penalty.

### Line 12

Enter the taxes withheld from Form 1040, lines 63 and 66; Form 1040NR, lines 58, 60, 65, 66, and 67; or Form 1041, line 24e.

### Line 14

Figure your 2003 tax by using the taxes and credits from your 2003 tax return. Use the same taxes and credits as shown on lines 2, 3, 5, 6, 7, and 8 of this form.

If you are filing a joint return for 2004 but you did not file a joint return for 2003, add the tax shown on your 2003 return to the tax shown on your spouse's 2003 return and enter the total on line 14 (figured as explained above). If you filed a joint return for 2003 but you are not filing a joint return for 2004, see Pub. 505 to figure your share of the 2003 tax to enter on line 14.

If you did not file a return for 2003 or if your 2003 tax year was less than 12 months, do not complete line 14. Instead, enter the amount from line 11 on line 15. However, see *Exceptions to the Penalty* on this page.

### Line 16

If you are a household employer and made advance EIC payments, include those payments as of the date you paid the wages to your employee(s).

**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 average time is: **Recordkeeping**, 39 min.; **Learning about the law or the form**, 9 min.; **Preparing the form**, 35 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 simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

