Form **2210-F**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Farmers and Fishermen

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**
▶ **Information about Form 2210-F and its separate instructions is at *www.irs.gov/form2210*.**

OMB No. 1545-0140

2013

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 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 16 on the penalty line of your return, but do not attach Form 2210-F.

Part I Reasons for Filing. Check applicable boxes. If neither applies, 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* in the instructions.

B ☐ You filed or are filing a joint return for either 2012 or 2013, but not for both years, and line 10 below is smaller than line 7 below.

Part II Figure Your Underpayment

1	Enter your 2013 tax after credits from Form 1040, line 55; Form 1040NR, line 52; 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 do not owe a penalty; **do not file Form 2210-F**			3	
4	Refundable credits you claimed on your tax return.				
a	Earned income credit (EIC)	4a			
b	Additional child tax credit	4b			
c	American opportunity credit (Form 8863, line 8)	4c			
d	Credit for federal tax paid on fuels	4d			
e	Health coverage tax credit	4e			
f	Credit determined under section 1341(a)(5)(B) (see instructions)	4f			
5	Add lines 4a through 4f			5	
6	Current year tax. Subtract line 5 from line 3. If less than $1,000, you do not owe a penalty; **do not file Form 2210-F**			6	
7	Multiply line 6 by 66 2/3% (.667)	7			
8	Withholding taxes. **Do not** include any estimated tax payments on this line (see instructions)			8	
9	Subtract line 8 from line 6. If less than $1,000, you do not owe a penalty; **do not file Form 2210-F**			9	
10	Enter the tax shown on your 2012 tax return (see instructions if your 2013 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 do not owe the penalty.* ***Do not file Form 2210-F*** *unless you checked box* ***B*** *above.*				
12	Enter the estimated tax payments you made by January 15, 2014, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2013			12	
13	**Underpayment.** Subtract line 12 from line 11. If the result is zero or less, stop here; you do not owe the penalty. **Do not 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, 2014, whichever is earlier	14	/ / 14
15	Number of days **from** January 15, 2014, **to** the date on line 14	15	0%
16	**Penalty.** Underpayment on line 13 × Number of days on line 15 / 365 × .03 ▶	16	

- Form 1040 filers, enter the amount from line 16 on Form 1040, line 77.
- Form 1040NR filers, enter the amount from line 16 on Form 1040NR, line 74.
- Form 1041 filers, enter the amount from line 16 on Form 1041, line 26.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11745A

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