

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**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.

Attachment
Sequence No. **06A**

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 23 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 *Waiver of Penalty* on page 2.
 - b Your required annual payment (line 18 below) is based on your 2007 tax and you filed, or are filing, a joint return for either 2007 or 2008 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2008 tax after credits from Form 1040, line 56; Form 1040NR, line 51; or Form 1041, Schedule G, line 4			2	
3	Other taxes, including self-employment tax (see instructions)			3	
4	Add lines 2 and 3. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F			4	
5	Earned income credit	5			
6	Additional child tax credit	6			
7	Credit for federal tax paid on fuels	7			
8	Health coverage tax credit	8			
9	Refundable credit for prior year minimum tax	9			
10	First-time homebuyer credit	10			
11	Recovery rebate credit	11			
12	Add lines 5 through 11			12	
13	Current year tax. Subtract line 12 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F			13	
14	Multiply line 13 by 66% (.667)	14			
15	Withholding taxes. Do not include any estimated tax payments on this line (see instructions)			15	
16	Subtract line 15 from line 13. If less than \$1,000, you do not owe a penalty; do not file Form 2210-F			16	
17	Enter the tax shown on your 2007 tax return (see instructions)			17	
18	Required annual payment. Enter the smaller of line 14 or line 17 Note: If line 15 is equal to or more than line 18, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.			18	
19	Enter the estimated tax payments you made by January 15, 2009, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2008			19	
20	Underpayment. Subtract line 19 from line 18. 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 1b above			20	

Part III Figure the Penalty

21	Enter the date the amount on line 20 was paid or April 15, 2009, whichever is earlier	21	/	/	09
22	Number of days from January 15, 2009, to the date on line 21	22			
23	Penalty. Underpayment on line 20 × $\frac{\text{Number of days on line 22}}{365}$ × .XX ▶	23			

- Form 1040 filers, enter the amount from line 23 on Form 1040, line 76.
- Form 1040NR filers, enter the amount from line 23 on Form 1040NR, line 74.
- Form 1041 filers, enter the amount from line 23 on Form 1041, line 26.