	2210	Underp	avmen	t of			OMB No. 1545-014	40
Depa	rtment of the Treasury	Estimated Tax by Indivi See sepa Attach to Form 1040, 104	duals,	Estates		ists	2004 Attachment Sequence No. 06	6
-	al Revenue Service e(s) shown on tax re		UA, 1040N	n, 1040NN-E	Z , or 1041.	Ident	ifying number	<u>,</u>
		Do You Have T		Form 2	210?			
С	omplete lines 1	through 7 below. Is line 7 less than \$1,000	? Yes	Do not file	e Form 2210.	You do no	ot owe a penalty.	
	N o	,						
	omplete lines 8 nan line 9?	3 and 9 below. Is line 6 equal to or more	Yes		elow applies,		t file Form 2210 (bu file page 1 of	ut
	Vo	,						
Y	ou may owe a p	penalty. Does any box in Part II below apply	/? Yes ►	You must	file Form 221	0. Does b	ox B, C, or D apply	y?
	No			No	Yes	You mus	t figure your penalt	y.
yo yo it, ei	our penalty bec ou a bill for any , you may use F nter your penal	2210. You are not required to figure ause the IRS will figure it and send unpaid amount. If you want to figure Part III or Part IV as a worksheet and ty amount on your tax return (see ructions), but do not file Form 2210.		the IRS will amount. If or Part IV amount o	Il figure it and s you want to f as a worksh on your tax r	send you a figure it, yo neet and o return (se	ar penalty because a bill for any unpaid bu may use Part III enter your penalty e page 2 of the of Form 2210.	
		red Annual Payment (see page 2						
1 2	-	04 tax after credits from Form 1040, line 56 ncluding self-employment tax (see page 2 d				1		
3	Refundable cr	edits. Enter the total of your earned income	credit, add	litional child	tax credit, cre		(``
4		paid on fuels, and health coverage tax creaters ax. Combine lines 1, 2, and 3	alt for elig			. 3		
5	Multiply line 4	by 90% (.90)		5				
6 7	-	axes. Do not include estimated tax paymer from line 4. If less than \$1,000, you do not o		-		. 6		
8		uired annual payment based on prior year's) 8		
9		ual payment. Enter the smaller of line 5 o	r line 8 .			. 9		
		more than line 6? o not owe a penalty. Do not file Form 2210 u	inless box	E below app	olies.			
	🗌 Yes. You r	nay owe a penalty, but do not file Form 22	210 unless	one or mor	re boxes in Pa	art II belov	v applies.	
	 If only b will figure worksheet 	, C, or D applies, you must figure your pen ox A or E (or both) applies, file only page 1 it and send you a bill for any unpaid amour and enter your penalty on your tax return (of Form 2 it. If you w see page	2210. You ar vant to figure 2 of the inst	re not required e your penalty ructions), but	, you may	use Part III or IV as	s a
		ns for Filing. Check applicable boxes. If no						
A	of Form 22	st a waiver (see page 1 of the instructions) 210, but you are not required to figure your	penalty.					
В	amount ar	st a waiver (see page 1 of the instructions) nd file Form 2210.						
С	income in	ne varied during the year and your penal- stallment method. You must figure the pe	halty using	g Schedule A	Al and file For	m 2210.	-	
D		alty is lower when figured by treating the as actually withheld, instead of in equal an orm 2210.						
E		or are filing a joint return for either 2003 or ve. You must file page 1 of Form 2210, but						

C, or D applies).

Part III Short Method

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax) or
- You paid estimated tax in equal amounts on your due dates.

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box C or D in Part II, or
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from line 9, Form 2210	10	
11 12	Enter the amount, if any, from line 6, Form 2210 11 Enter the total amount, if any, of estimated tax payments you made 12		
13	Add lines 11 and 12	13	
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box E on page 1	14	
15	Multiply line 14 by .03184	15	
16	 If the amount on line 14 was paid on or after 4/15/05, enter -0 		
	• If the amount on line 14 was paid before 4/15/05, make the following computation to find the		
	amount to enter on line 16. Amount on Number of days paid line 14 × before 4/15/05 × .00014	16	
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 75; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do		
	not file Form 2210 unless you checked a box in Part II on page 1	17	

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Ра	rt IV	Regular Method (See page 2 of the instru	ction	s it you are fili I			-⊢∠.)
6	tion	A Figure Vour Underneument		(-)		Due Dates	(-1)
5e0	ction	A—Figure Your Underpayment		(a) 4/15/04	(b) 6/15/04	(c) 9/15/04	(d) 1/15/05
18	the	quired installments. If box C in Part II applies, enter amounts from Schedule AI, line 25. Otherwise, enter % (.25) of line 9, Form 2210, in each column	18				
19	Est the amo or her 221	imated tax paid and tax withheld (see page 2 of instructions). For column (a) only, also enter the ount from line 19 on line 23. If line 19 is equal to more than line 18 for all payment periods, stop e; you do not owe a penalty. Do not file Form 10 unless you checked a box in Part II mplete lines 20 through 26 of one column	19				
20		fore going to the next column. Her the amount, if any, from line 26 in previous					
	col	umn	20				
21		d lines 19 and 20	21				
22		the amounts on lines 24 and 25 in previous column	22				
23		ptract line 22 from line 21. If zero or less, enter -0 column (a) only, enter the amount from line 19	23				
24		ine 23 is zero, subtract line 21 from line 22.	24				
25	line 20	derpayment. If line 18 is equal to or more than 23, subtract line 23 from line 18. Then go to line of the next column. Otherwise, go to line 26.	25				
26	181	erpayment. If line 23 is more than line 18, subtract line from line 23. Then go to line 20 of the next column .	26				
Sec	tion	B-Figure the Penalty (Complete lines 27 th	rougl		-	oing to the nex	xt column.)
-		April 16, 2004—June 30, 2004	_	4/15/04 Days:	6/15/04 Days:	-	
Period	27	Number of days from the date shown above line 27 to the date the amount on line 25 was paid or 6/30/04, whichever is earlier	27	Duys.	Duys.		
Rate	28	Underpayment on line 25 (see page 4 of the instructions) $\times \frac{\text{Number of}}{366} \times .05$	28	\$	\$		
2		July 1, 2004—September 30, 2004		6/30/04	6/30/04	9/15/04	
Period 2	29	Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 9/30/04, whichever is earlier.	29	Days:	Days:	Days:	
Rate	30	Underpayment on line 25 Number of (see page 4 of the instructions) $\times \frac{\text{days on line 29}}{366} \times .04$	30	\$	\$	\$	
		October 1, 2004—December 31, 2004		9/30/04	9/30/04	9/30/04	
eriod 3	31	Number of days from the date shown above line 31 to the date the amount on line 25 was	21	Days:	Days:	Days:	
Rate Period	32	paid or 12/31/04, whichever is earlier Underpayment on line 25 Number of (see page 4 of the instructions) $\times \frac{\text{days on line 31}}{366} \times .05$	31	\$	\$	\$	
			02	φ 12/31/04	φ 12/31/04	φ 12/31/04	1/15/05
Rate Period 4	33	January 1, 2005—April 15, 2005 Number of days from the date shown above line 33 to the date the amount on line 25 was paid or 4/15/05, whichever is earlier	33	Days:	Days:	Days:	Days:
Rate	34	Underpayment on line 25 Number of (see page 5 of the instructions) $\times \frac{\text{days on line 33}}{365} \times .05$	34	\$	\$	\$	\$
35	104	nalty. Add all amounts on lines 28, 30, 32, and 34 in 10, line 75; Form 1040A, line 48; Form 1040NR, line 26, but do not file Form 2210 unless you check	all co 73; Fo	lumns. Enter the orm 1040NR-EZ	e total here and o , line 26; or Forr	on Form n 1041,	

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	redule AI—Annualized Income Installment Method (See page tes and trusts, do not use the period ending dates shown to the right.	es 5 a				(.))
Inste	ead, use the following: 2/29/04, 4/30/04, 7/31/04, and 11/30/04.		(a) 1/1/04–3/31/04	(b) 1/1/04–5/31/04	(c) 1/1/04–8/31/04	(d) 1/1/04–12/31/04
Pa	rt I Annualized Income Installments					
1	Enter your adjusted gross income for each period (see instructions).					
	(Estates and trusts, enter your taxable income without your					
	exemption for each period.)	1				
2	Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3				
4	Enter your itemized deductions for the period shown in each column.					
	If you do not itemize, enter -0- and skip to line 7. (Estates and trusts,					
_	enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4	4	2.4	1.5	1
5	Annualization amounts	6	-47	2.4	1.0	1
6	Multiply line 4 by line 5 (see instructions if line 3 is more than \$71,350)	-				
7	In each column, enter the full amount of your standard deduction					
	from Form 1040, line 39, or Form 1040A, line 24 (Form 1040NR or					
	1040NR-EZ filers, enter -0 Exception: Indian students and business apprentices, enter standard deduction from Form 1040NR,					
	line 36, or Form 1040NR-EZ, line 11.)	7				
8	Enter the larger of line 6 or line 7	8				
9	Subtract line 8 from line 3	9				
10	In each column, multiply \$3,100 by the total number of exemptions					
10	claimed (see instructions if line 3 is more than \$107,025). (Estates					
	and trusts and Form 1040NR or 1040NR-EZ filers, enter the					
	exemption amount shown on your tax return.)	10				
11	Subtract line 10 from line 9	11				
12	Figure your tax on the amount on line 11 (see instructions)	12				
13	Self-employment tax from line 34 below (complete Part II)	13				
14	Enter other taxes for each payment period (see instructions)	14				
15	Total tax. Add lines 12, 13, and 14	15				
16	For each period, enter the same type of credits as allowed on Form	16				
47	2210, lines 1 and 3 (see instructions)	17				
17 18	Applicable percentage	18	22.5%	45%	67.5%	90%
19	Applicable percentage	19				
10	Complete lines 20–25 of one column before going to the next					
	column.					
20	Add the amounts in all previous columns of line 25	20				
21	Subtract line 20 from line 19. If zero or less, enter -0-	21				
22	Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column	22				
23	Subtract line 25 of the previous column from line 24 of that					
	column	23				
24	Add lines 22 and 23	24				
25	Enter the smaller of line 21 or line 24 here and on Form 2210, line 18	25				
Pa	t II Annualized Self-Employment Tax (Form 1040 filers or					
26	Net earnings from self-employment for the period (see instructions)	26				
27	Prorated social security tax limit	27	\$21,975	\$36,625	\$58,600	\$87,900
28	Enter actual wages for the period subject to social security tax or					
_0	the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	28				
29	Subtract line 28 from line 27. If zero or less, enter -0	29				
30	Annualization amounts	30	0.496	0.2976	0.186	0.124
31	Multiply line 30 by the smaller of line 26 or line 29	31				
32	Annualization amounts	32	0.116	0.0696	0.0435	0.029
33	Multiply line 26 by line 32	33				
34	Add lines 31 and 33. Enter here and on line 13 above	34				
					For	m 2210 (2004)

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