



# Instructions for Form 2210-F

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### What's New

**Decreased estimated tax payments for qualified individuals with small businesses.** For 2009, qualifying individuals with small businesses may be able to make smaller estimated tax payments. If you qualify, your required annual payment for 2009 is the smaller of two-thirds of the tax shown on your 2009 tax return or 90% of the tax shown on your 2008 tax return. For more information, see *Qualified individuals with small businesses* below.

### Purpose of Form

If you are an individual, estate, or trust and at least two-thirds of your 2008 or 2009 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 chapter 2 of Pub. 505, Tax Withholding and Estimated Tax.

### Who Must File Form 2210-F

If you checked box A, B, or C in Part I of the form, you must figure the penalty yourself and attach the completed form to your return.

### The IRS Will Figure the Penalty for You

If you did not check box A, B, or C in Part I, you do not need to figure the penalty or file Form 2210-F. 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, the IRS will send you a bill. If you file your return by April 15, 2010, no interest will be charged on the penalty if you pay by the date specified on the bill.

### Who Must Pay the Underpayment Penalty

You may owe the penalty for 2009 if you did not pay at least the smaller of:

1. Two-thirds of the tax shown on your 2009 return, or
2. 100% of the tax shown on your 2008 return (your 2008 tax return must cover a 12-month period).

**Qualified individuals with small businesses.** If you meet the qualifications listed below and check box "C" in Part I, substitute 90% for 100% in (2) above.

- Your AGI in 2008 was less than \$500,000 (\$250,000 if married filing separately in 2009).
- More than 50% of your gross income in 2008 was from a small business, which is defined as a trade or business in which you were an owner during calendar year 2008, and that averaged less than 500 employees for 2008.

**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, 2010.
- You had no tax liability for 2008, you were a U.S. citizen or resident alien for the entire year (or an estate of a domestic decedent or a domestic trust), and your 2008 return was (or would have been had you been required to file) for a full 12 months.
- The total tax shown on your 2009 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 1 through 9.

### Waiver of Penalty

If you have an underpayment on line 13, all or part of the penalty for that underpayment will be waived if the IRS determines that:

- In 2008 or 2009, you retired after reaching age 62 or became disabled, and your underpayment was due to reasonable cause, or
- The underpayment was due to a casualty, disaster, or other unusual circumstance, and it would be inequitable to impose the penalty. For federally declared disasters, see the separate information below.
- The underpayment was caused by adjustments made to income tax withholding tables that took effect in spring 2009.

To request any of the above waivers, do the following.

- Check box A in Part I.
- Complete Form 2210-F through line 15 without regard to the waiver. Enter the amount you want waived in parentheses on the dotted line to the left of line 16. Subtract this amount from the total penalty you figured without regard to the waiver, and enter the result on line 16.
- 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 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.
- If you are requesting a waiver due to a casualty, disaster (other than a federally declared disaster as discussed below), or other unusual circumstance, attach documentation such as copies of police and insurance company reports.

The IRS will review the information you provide and will decide whether to grant your request for a waiver.

**Federally declared disaster.** Certain estimated tax payment deadlines for taxpayers who reside or have a business in a federally declared disaster area are postponed for a period during and after the disaster. During the processing of your tax return, the IRS automatically identifies taxpayers located in a covered disaster area (by county or parish) and applies the appropriate penalty relief. **Do not** file Form 2210-F if your underpayment was due to a federally declared disaster. If you still owe a penalty after the automatic waiver is applied, the IRS will send you a bill.

An individual or a fiduciary for an estate or trust not in a covered disaster area but whose books, records, or tax professionals' offices are in a covered area is also entitled to relief. Also eligible are relief workers affiliated with a recognized government or charitable organization assisting in the relief activities in a covered disaster area. If you meet either of these eligibility requirements, you must call the IRS disaster hotline at 1-866-562-5227 and identify yourself as eligible for this relief.

Details on the applicable disaster postponement period can be found at [www.irs.gov](http://www.irs.gov). Click on the "Individuals" tab, select "Tax Relief in Disaster Situations," and then the federally declared disaster that affected you.

## Specific Instructions

Complete lines 1 through 11 to figure your required annual payment.

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, 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 2

Enter the total of the following amounts on line 2.

IF you file...	THEN include on line 2 the amounts on...
1040	<p>Lines 56, 58 (additional tax on distributions only), 59,* and any write-ins on line 60 with the exception of:</p> <ul style="list-style-type: none"> <li>• Uncollected social security and Medicare tax or RRTA tax on tips or on group-term life insurance (identified by "UT"),</li> <li>• Tax on excess golden parachute payments (identified by "EPP"),</li> <li>• Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"),</li> <li>• Look-back interest due under section 167(g) (identified as "From Form 8866"),</li> <li>• Look-back interest due under section 460(b) (identified as "From Form 8697"),</li> <li>• Recapture of federal mortgage subsidy (identified as "FMSR"), and</li> <li>• Recapture of COBRA health insurance premium assistance (identified as "COBRA").</li> </ul>
1040NR	<p>Lines 52, 54 (additional tax on distributions only), 55, 56,* and any write-ins on line 57 with the exception of:</p> <ul style="list-style-type: none"> <li>• Uncollected social security and Medicare tax or RRTA tax on tips or on group-term life insurance (identified by "UT"),</li> <li>• Tax on excess golden parachute payments (identified by "EPP"),</li> <li>• Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"),</li> <li>• Recapture of federal mortgage subsidy (identified as "FMSR"), and</li> <li>• Look-back interest due under section 167(g) (identified as "From Form 8866"),</li> <li>• Look-back interest due under section 460(b) (identified as "From Form 8697"), and</li> <li>• Recapture of COBRA health insurance premium assistance (identified as "COBRA").</li> </ul>
1041	<p>Schedule G, lines 5, 6,* and any write-ins on line 7 with the exception of:</p> <ul style="list-style-type: none"> <li>• Look-back interest due under section 167(g) (identified as "From Form 8866"), and</li> <li>• Look-back interest due under section 460(b) (identified as "From Form 8697").</li> </ul>

\*If you are a household employer, include your household employment taxes (prior to subtracting advance EIC payments made to your employee(s)) on line 2 only if you had federal income tax withheld from your income and would be required to make estimated tax payments even if the household employment taxes were not included.

### Line 8

Enter the taxes withheld shown on Form 1040, lines 61 and 69; Form 1040NR, lines 58a, 58b, 58c, 58d, and 63; and Form 1041, line 24e.

### Line 10

Figure your 2008 tax using the taxes and credits shown on your 2008 tax return. Use the same type of taxes and credits as shown on lines 1, 2, and 4 of this form.

Enter the 2008 tax you figured above unless you are a qualified individual with a small business and you checked box C in Part I. Then enter 90% of that amount.

If you are filing a joint return for 2009 but you did not file a joint return for 2008, add the tax shown on your 2008 return to the tax shown on your spouse's 2008 return and enter the total on line 10 (both taxes figured as explained above).

If you filed a joint return for 2008 but you are not filing a joint return for 2009, see Pub. 505, chapter 4, *General Rule*, to figure your share of the 2008 tax to enter on line 10.

If you did not file a return for 2008 or if your 2008 tax year was less than 12 months, do not complete line 10. Instead, enter the amount from line 7 on line 11. However, see *Exceptions to the Penalty* on page 1.

### Line 12

If you are a household employer and made advance EIC payments, include those payments as estimated tax 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 burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below. **Recordkeeping**, 39 min.; **Learning about the law or the form**, 10 min.; **Preparing the form**, 37 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.