

2023



Department of the Treasury
Internal Revenue Service

Instructions for Form 2210-F

Underpayment of Estimated Tax by Farmers and Fishermen

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

General Instructions

Future Developments

For the latest information about developments related to Form 2210-F and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2210F](https://www.irs.gov/Form2210F).

What's New

Elective payment election. Beginning with tax year 2023, certain applicable entities and electing taxpayers can elect to treat certain Inflation Reduction Act of 2022 and Creating Helpful Incentives to Produce Semiconductors Act of 2022 credits as elective payments. While resulting overpayments may result in refunds, the required annual payment amount is reduced only by the amount of the credit allowed for the current year. Under the election, the unused current year credit is treated as a payment made on the later of the due date of the return (without extension) or the date on which the return is filed. It does not reduce the required annual payment amount and is not counted as an estimated tax payment for the year. For more information about the elective payment election, see Form 3800, General Business Credit, and its instructions.

Reminders

Tax Withholding Estimator. To determine adjustments to your withholdings, go to the Tax Withholding Estimator at [IRS.gov/W4App](https://www.irs.gov/W4App).

Additional Medicare Tax. A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. See Form 8959.

Net Investment Income Tax (NIIT). You may be subject to NIIT. NIIT is a 3.8% (0.038) tax on the lesser of net investment income or the excess of your modified adjusted gross income over a threshold amount. See Form 8960.

Premium tax credit. You may be eligible to claim the premium tax credit. The premium tax credit provides assistance for premiums for health insurance coverage enrolled in through a Health Insurance Marketplace (also called an Exchange). The credit may reduce the amount of tax you owe or increase your refund. For more information, see Form 8962 and Pub. 974.

Purpose of Form

If you are an individual, estate, or trust and at least two-thirds of your 2022 or 2023 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 or B in Part I of Form 2210-F, you must figure the penalty yourself and attach the completed form to your return.

The IRS Will Figure the Penalty for You

If you didn't check box A or B in Part I, you don't need to figure the penalty or file Form 2210-F. Complete your return as usual, leave the penalty line on your return blank, and don't attach Form 2210-F. If you owe the penalty, the IRS will send you a bill. Interest won't 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 2023 if you didn't pay, by January 15, 2024, at least the smaller of:

1. Two-thirds of the tax shown on your 2023 return, or
2. 100% of the tax shown on your 2022 return. Your 2022 tax return must cover a 12-month period.

Return. In these instructions, "return" refers to your original income tax return. However, a second, subsequent, or amended return filed by the due date (including extensions) of the original return is a "superseding" return and is considered as if it were the original return. The first return filed is ignored to the extent it was changed by the superseding return. Also, a joint return that replaces previously filed separate returns is considered the original return.

Exceptions to the Penalty

You won't have to pay the penalty or file this form if any of the following applies (but see [Waiver of Penalty](#), later).

- You file your return and pay the tax due by March 1, 2024.
- You had no tax liability for 2022, 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 2022 return was (or would have been had you been required to file) for a full 12 months.
- The total tax shown on your 2023 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 2022 or 2023, you retired after reaching age 62 or became disabled, and your underpayment was due to reasonable cause (and not willful neglect); 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, later.

To request either 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 later), 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. **Don't** 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 866-562-5227 and identify yourself as eligible for this relief. For information about claiming relief, see [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief). For more information on disaster assistance and emergency relief for individuals and businesses, see [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief). See Pub. 976, Disaster Relief.

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 1

Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 22. For an estate or trust, enter the amount from Form 1041, Schedule G, line 3.



Form 1040, 1040-SR, or 1041 filers: You may exclude the amount of your section 965 net tax liability when calculating the amount of your required annual payment.

Line 2

Enter the total of the following amounts.

IF you file...	THEN include on line 2 the amounts on...
1040, 1040-SR, or 1040-NR	Schedule 2 (Form 1040): Line 4, Line 8 (additional tax on distributions only), Line 9,* Line 10, Line 11, Line 12, Line 14, Line 15, Line 16, Line 17a, Line 17c, Line 17d, Line 17e, Line 17f, Line 17g, Line 17h, Line 17i, Line 17j, Line 17l, and Line 17z.
* If you're a household employer, include your household employment taxes on line 2. Don't include household employment taxes if both of the following are true: (1) You didn't have federal income tax withheld from your income, and (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.	

IF you file...	THEN include on line 2 the amounts on...
1041	<p>Schedule H (Form 1040): Line 8d,*</p> <p>Schedule G (Form 1041): Line 4, Line 5, Line 6, and Line 8, don't include the following write-ins:</p> <ul style="list-style-type: none"> • Look-back interest due under section 167(g) (identified as "From Form 8866"); • Look-back interest due under section 460(b) (identified as "From Form 8697"); and • Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24; and the Instructions for Form 8621).
<p>* If you're a household employer, include your household employment taxes on line 2. Don't include household employment taxes if both of the following are true: (1) You didn't have federal income tax withheld from your income, and (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.</p>	

Line 4

Enter the total amount of the following payments and refundable credits, if any, that you claim on your tax return.

- Earned income credit.
- Additional child tax credit.
- Refundable part of the American opportunity credit (Form 8863, line 8).
- Premium tax credit (Form 8962).
- Credit for federal tax paid on fuels.
- Qualified sick and family leave credits from Schedule(s) H.
- Credit determined under section 1341(a)(5)(B).

To figure the amount of the section 1341 credit, see *Repayments* in Pub. 525, *Taxable and Nontaxable Income*.

Line 8

Enter the taxes withheld shown on the following.

- Schedule 3 (Form 1040), line 11, if you filed with Form 1040, 1040-SR, or 1040-NR.
- Form 1040 or 1040-SR, line 25d.
- Form 1040-NR, lines 25d, 25e, 25f, and 25g.
- Form 1041, Schedule G, line 14.

Filers of Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands. Also enter on this line the amount from Form 8689, lines 41 and 46, that you entered on your 2023 Form 1040 or 1040-SR, line 33.

Line 10

Figure your 2022 tax using the taxes and credits shown on your 2022 tax return. Use the same type of taxes and credits as shown on lines 1, 2, and 4.

2022 separate returns and 2023 joint return. If you are filing a joint return for 2023 but you didn't file a joint return for 2022, add the tax shown on your 2022 return to the tax shown on your spouse's 2022 return and enter the total on line 10 (both taxes figured as explained earlier).

If you file a joint return with your spouse for 2023, but you filed separate returns for 2022, your 2022 tax is the total of the tax shown on your separate returns. You filed a separate return if you filed as single, head of household, or married filing separately.

2022 joint return and 2023 separate returns. If you file a separate return for 2023, but you filed a joint return with your spouse for 2022, your 2022 tax is your share of the tax on the joint return. You are filing a separate return if you file as single, head of household, or married filing separately. To figure your share of the taxes on a joint return, first figure the tax both you and your spouse would have paid had you filed separate returns for 2022 using the same filing status as for 2023. Then multiply the tax on the joint return by the following fraction and enter the result on line 10.

The tax you would have paid had you filed a separate return
The total tax you and your spouse would have paid had you filed separate returns

Example. Lisa and Paul filed a joint return for 2022 showing taxable income of \$49,000 and a tax of \$5,472. Of the \$49,000 taxable income, \$41,000 was Lisa's and the rest was Paul's. For 2023, they file married filing separately. Lisa figures her share of the tax on the 2022 joint return as follows.

2022 tax on \$41,000 based on a separate return	\$ 4,718
2022 tax on \$8,000 based on a separate return	803
Total	\$ 5,521
Lisa's percentage of total tax (\$4,718 ÷ \$5,521)	85.5%
Lisa's part of tax on joint return (\$5,472 × 85.5% (0.855))	\$ 4,679

Lisa enters \$4,679 on line 10.

If you didn't file a return for 2022 or if your 2022 tax year was less than 12 months, don't complete line 10. Instead, enter the amount from line 7 on line 11. However, see [Exceptions to the Penalty](#), earlier.



Form 1040, 1040-SR, or 1041 filers: You may exclude the amount of your net tax liability under section 965 when calculating the amount of your maximum required annual payment based on your prior year's tax.

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 as follows.

Recordkeeping	39 min.
Learning about the law or the form.	06 min.
Preparing the form	36 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.
