Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ Go to *www.irs.gov/Form2210* for instructions and the latest information.
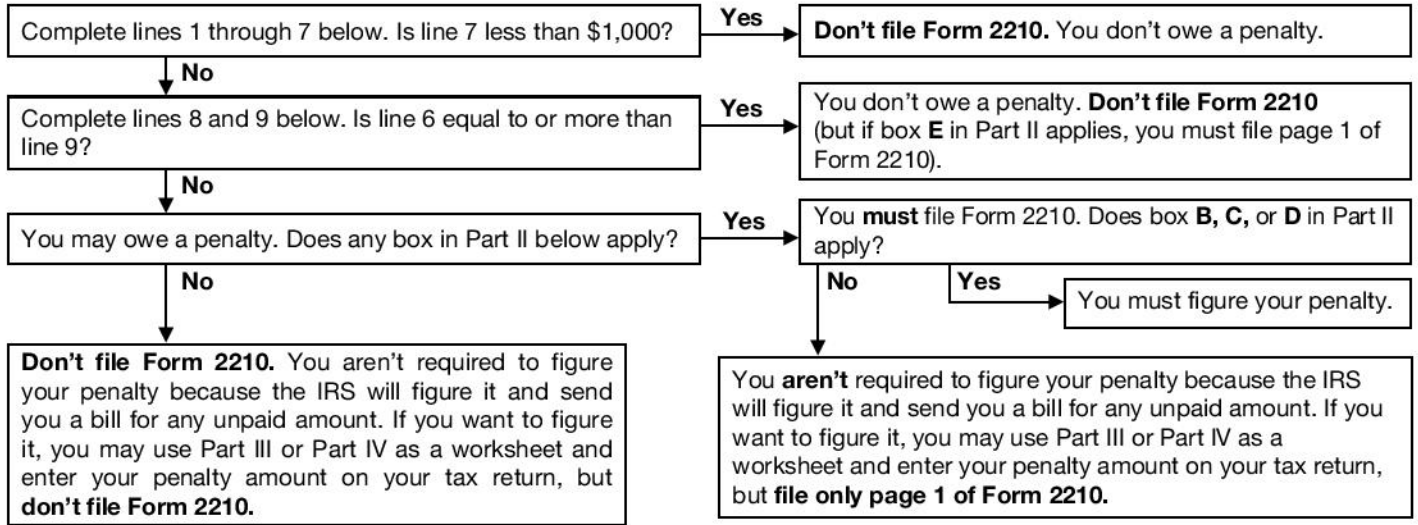▶ **Attach to Form 1040, 1040NR, 1040NR-EZ, or 1041.**

OMB No. 1545-0074

2018

Attachment
Sequence No. **06**

Name(s) shown on tax return

John Doe

Identifying number

123-45-6789

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000? — **Yes** → **Don't file Form 2210.** You don't owe a penalty.

↓ **No**

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — **Yes** → You don't owe a penalty. **Don't file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

↓ **No**

You may owe a penalty. Does any box in Part II below apply? — **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?

↓ **No**   **No** | **Yes** → You must figure your penalty.

Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

Part I	Required Annual Payment		
1	Enter your 2018 tax after credits from Form 1040, line 13 (see instructions if not filing Form 1040)	1	15,000
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	1,000
3	Refundable credits, including the premium tax credit (see instructions)	3	(500)
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	4	16,500.00
5	Multiply line 4 by 90% (0.90) . . . . 5 | 14,850.00		
6	Withholding taxes. **Don't** include estimated tax payments (see instructions)	6	0.00
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	7	16,500.00
8	Maximum required annual payment based on prior year's tax (see instructions)	8	14,000
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	14,000.00

Next: Is line 9 more than line 6?

☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.

☒ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II	Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

A ☒ You request a **waiver** (see instructions) of your entire penalty due to tax reform or other reasons. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.

B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2017 or 2018, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

For Paperwork Reduction Act Notice, see separate instructions.   Cat. No. 11744P   Form **2210** (2018)

Part III	**Short Method**

Can You Use the Short Method?	You can use the short method if: • You made no estimated tax payments (or your only payments were withheld federal income tax), **or** • You paid the same amount of estimated tax on each of the four payment due dates.
Must You Use the Regular Method?	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 didn't receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you can 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 Form 2210, line 9	**10**	14,000.00
11	Enter the amount, if any, from Form 2210, line 6 . . . . **11** 0.00		
12	Enter the total amount, if any, of estimated tax payments you made . **12** 1,940.00		
13	Add lines 11 and 12	**13**	1,940.00
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, **stop;** you don't owe a penalty. **Don't file Form 2210 unless you checked box E in Part II**	**14**	12,060.00
15	Multiply line 14 by 0.03603	**15**	434.52

16	• If the amount on line 14 was paid **on or after** 4/15/19, enter -0-.
	• If the amount on line 14 was paid **before** 4/15/19, make the following computation to find the amount to enter on line 16.
	    Amount on Number of days paid
	    line 14 × before 4/15/19 × 0.00016 . . . .
		16	0.00

17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040, line 23; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II** . . . . ▶	**17**	434.52

| **Part IV** | **Regular Method** (See the instructions if you are filing Form 1040NR or 1040NR-EZ.) | | | | | |

			Payment Due Dates			
Section A—Figure Your Underpayment			**(a)** 4/15/18	**(b)** 6/15/18	**(c)** 9/15/18	**(d)** 1/15/19
18	**Required installments.** If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column	18	3,500.00	3,500.00	3,500.00	3,500.00
19	Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you don't owe a penalty. **Don't file Form 2210 unless you checked a box in Part II** . . .	19	500	400	550	490
	Complete lines 20 through 26 of one column before going to line 20 of the next column.					
20	Enter the amount, if any, from line 26 in the previous column	20		0.00	0.00	0.00
21	Add lines 19 and 20	21		400.00	550.00	490.00
22	Add the amounts on lines 24 and 25 in the previous column	22		3,000.00	6,100.00	9,050.00
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	500.00	0.00	0.00	0.00
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		2,600.00	5,550.00	
25	**Underpayment.** If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 . ▶	25	3,000.00	3,500.00	3,500.00	3,500.00
26	**Overpayment.** If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26				

Section B—Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty in the instructions.)

27	**Penalty.** Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty. Also include this amount on Form 1040, line 23; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II** . . . . ▶	27	321.50

Worksheet for Form 2210, Part IV, Section B—Figure the Penalty (penalty worksheet)

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you will need to make more than one computation for that column.

		Payment Due Dates			
		(a) 4/15/17	**(b)** 6/15/17	**(c)** 9/15/17	**(d)** 1/15/18
1a Enter your underpayment from Part IV, Section A, line 25	1a	3,000.00	3,500.00	3,500.00	3,500.00
1b Date and amount of each payment applied to the underpayment in the same column. Don't enter more than the underpayment amount on line 1a for each column (see instructions). **Note:** Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	1b	06/15/2018 $400.00	BALANCE $3,500.00	BALANCE $3,500.00	BALANCE $3,500.00
Rate Period 1: April 16, 2017—June 30, 2017					
2 Computation starting dates for this period	2	4/15/17	6/15/17		
3 Number of days **from** the date on line 2 to the date the amount on line 1a was paid **or** 6/30/17, whichever is earlier	3	*Days:* 61	*Days:* 15		
4 Underpayment on line 1a × Number of days on line 3 / 365 × 0.04	4	$ 2.67	$ 5.75		
Rate Period 2: July 1, 2017—September 30, 2017					
5 Computation starting dates for this period	5	6/30/17	6/30/17	9/15/17	
6 Number of days **from** the date on line 5 to the date the amount on line 1a was paid **or** 9/30/17, whichever is earlier	6	*Days:* 0	*Days:* 92	*Days:* 15	
7 Underpayment on line 1a × Number of days on line 6 / 365 × 0.04	7	$ 0.00	$ 35.29	$ 5.75	
Rate Period 3: October 1, 2017—December 31, 2017					
8 Computation starting dates for this period	8	9/30/17	9/30/17	9/30/17	
9 Number of days **from** the date on line 8 to the date the amount on line 1a was paid **or** 12/31/17, whichever is earlier	9	*Days:* 0	*Days:* 92	*Days:* 92	
10 Underpayment on line 1a × Number of days on line 9 / 365 × 0.04	10	$ 0.00	$ 35.29	$ 35.29	
Rate Period 4: January 1, 2018—April 15, 2018					
11 Computation starting dates for this period	11	12/31/17	12/31/17	12/31/17	1/15/18
12 Number of days **from** the date on line 11 to the date the amount on line 1a was paid **or** 4/15/18, whichever is earlier	12	*Days:* 0	*Days:* 105	*Days:* 105	*Days:* 90
13 Underpayment on line 1a × Number of days on line 12 / 365 × 0.04	13	$ 0.00	$ 40.27	$ 40.27	$ 34.52
14 **Penalty.** Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 27 of Part IV, Section B .... ▶	14				$235.11

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you will need to make more than one computation for that column.

		Payment Due Dates			
		(a) 4/15/17	(b) 6/15/17	(c) 9/15/17	(d) 1/15/18
1a Enter your underpayment from Part IV, Section A, line 25	**1a**	3,000.00	3,500.00	3,500.00	3,500.00
1b Date and amount of each payment applied to the underpayment in the same column. Don't enter more than the underpayment amount on line 1a for each column (see instructions). **Note:** Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	**1b**	09/15/2018 $550.00			
Rate Period 1: April 16, 2017—June 30, 2017					
2 Computation starting dates for this period	**2**	4/15/17	6/15/17		
3 Number of days **from** the date on line 2 to the date the amount on line 1a was paid **or** 6/30/17, whichever is earlier	**3**	*Days:* 76	*Days:*		
4 Underpayment on line 1a × Number of days on line 3 / 365 × 0.04	**4**	$ 4.58	$		
Rate Period 2: July 1, 2017—September 30, 2017					
5 Computation starting dates for this period	**5**	6/30/17	6/30/17	9/15/17	
6 Number of days **from** the date on line 5 to the date the amount on line 1a was paid **or** 9/30/17, whichever is earlier	**6**	*Days:* 77	*Days:*	*Days:*	
7 Underpayment on line 1a × Number of days on line 6 / 365 × 0.04	**7**	$ 4.64	$	$	
Rate Period 3: October 1, 2017—December 31, 2017					
8 Computation starting dates for this period	**8**	9/30/17	9/30/17	9/30/17	
9 Number of days **from** the date on line 8 to the date the amount on line 1a was paid **or** 12/31/17, whichever is earlier	**9**	*Days:* 0	*Days:*	*Days:*	
10 Underpayment on line 1a × Number of days on line 9 / 365 × 0.04	**10**	$ 0.00	$	$	
Rate Period 4: January 1, 2018—April 15, 2018					
11 Computation starting dates for this period	**11**	12/31/17	12/31/17	12/31/17	1/15/18
12 Number of days **from** the date on line 11 to the date the amount on line 1a was paid **or** 4/15/18, whichever is earlier	**12**	*Days:* 0	*Days:*	*Days:*	*Days:*
13 Underpayment on line 1a × Number of days on line 12 / 365 × 0.04	**13**	$ 0.00	$	$	$
14 Penalty. Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 27 of Part IV, Section B . . . . ▶	**14**				$9.22

Worksheet for Form 2210, Part IV, Section B—Figure the Penalty (penalty worksheet)

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you will need to make more than one computation for that column.

			Payment Due Dates			
			(a) 4/15/17	(b) 6/15/17	(c) 9/15/17	(d) 1/15/18
1a	Enter your underpayment from Part IV, Section A, line 25	1a	3,000.00	3,500.00	3,500.00	3,500.00
1b	Date and amount of each payment applied to the underpayment in the same column. Don't enter more than the underpayment amount on line 1a for each column (see instructions). **Note:** Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	1b	01/15/2019 $490.00			
	Rate Period 1: April 16, 2017—June 30, 2017					
2	Computation starting dates for this period	2	4/15/17	6/15/17		
3	Number of days **from** the date on line 2 to the date the amount on line 1a was paid **or** 6/30/17, whichever is earlier	3	*Days:* 76	*Days:*		
4	Underpayment on line 1a × Number of days on line 3 / 365 × 0.04	4	$4.08	$		
	Rate Period 2: July 1, 2017—September 30, 2017					
5	Computation starting dates for this period	5	6/30/17	6/30/17	9/15/17	
6	Number of days **from** the date on line 5 to the date the amount on line 1a was paid **or** 9/30/17, whichever is earlier	6	*Days:* 92	*Days:*	*Days:*	
7	Underpayment on line 1a × Number of days on line 6 / 365 × 0.04	7	$4.94	$	$	
	Rate Period 3: October 1, 2017—December 31, 2017					
8	Computation starting dates for this period	8	9/30/17	9/30/17	9/30/17	
9	Number of days **from** the date on line 8 to the date the amount on line 1a was paid **or** 12/31/17, whichever is earlier	9	*Days:* 92	*Days:*	*Days:*	
10	Underpayment on line 1a × Number of days on line 9 / 365 × 0.04	10	$4.94	$	$	
	Rate Period 4: January 1, 2018—April 15, 2018					
11	Computation starting dates for this period	11	12/31/17	12/31/17	12/31/17	1/15/18
12	Number of days **from** the date on line 11 to the date the amount on line 1a was paid **or** 4/15/18, whichever is earlier	12	*Days:* 15	*Days:*	*Days:*	*Days:*
13	Underpayment on line 1a × Number of days on line 12 / 365 × 0.04	13	$0.81	$	$	$
14	**Penalty.** Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 27 of Part IV, Section B .... ▶	14	$14.77			

Worksheet for Form 2210, Part IV, Section B—Figure the Penalty (penalty worksheet)

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you will need to make more than one computation for that column.

			Payment Due Dates			
			(a) 4/15/17	(b) 6/15/17	(c) 9/15/17	(d) 1/15/18
1a	Enter your underpayment from Part IV, Section A, line 25	1a	3,000.00	3,500.00	3,500.00	3,500.00
1b	Date and amount of each payment applied to the underpayment in the same column. Don't enter more than the underpayment amount on line 1a for each column (see instructions). **Note:** Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	1b	BALANCE $1,560.00			
	Rate Period 1: April 16, 2017—June 30, 2017					
2	Computation starting dates for this period	2	4/15/17	6/15/17		
3	Number of days **from** the date on line 2 to the date the amount on line 1a was paid **or** 6/30/17, whichever is earlier	3	*Days:* 76	*Days:*		
4	Underpayment on line 1a × Number of days on line 3 / 365 × 0.04	4	$ 12.99	$		
	Rate Period 2: July 1, 2017—September 30, 2017					
5	Computation starting dates for this period	5	6/30/17	6/30/17	9/15/17	
6	Number of days **from** the date on line 5 to the date the amount on line 1a was paid **or** 9/30/17, whichever is earlier	6	*Days:* 92	*Days:*	*Days:*	
7	Underpayment on line 1a × Number of days on line 6 / 365 × 0.04	7	$ 15.73	$	$	
	Rate Period 3: October 1, 2017—December 31, 2017					
8	Computation starting dates for this period	8	9/30/17	9/30/17	9/30/17	
9	Number of days **from** the date on line 8 to the date the amount on line 1a was paid **or** 12/31/17, whichever is earlier	9	*Days:* 92	*Days:*	*Days:*	
10	Underpayment on line 1a × Number of days on line 9 / 365 × 0.04	10	$ 15.73	$	$	
	Rate Period 4: January 1, 2018—April 15, 2018					
11	Computation starting dates for this period	11	12/31/17	12/31/17	12/31/17	1/15/18
12	Number of days **from** the date on line 11 to the date the amount on line 1a was paid **or** 4/15/18, whichever is earlier	12	*Days:* 105	*Days:*	*Days:*	*Days:*
13	Underpayment on line 1a × Number of days on line 12 / 365 × 0.04	13	$ 17.95	$	$	$
14	**Penalty.** Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 27 of Part IV, Section B . . . . ▶	14	$62.40			