Form **2210-F**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Farmers and Fishers

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to *www.irs.gov/Form2210F* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **06A**

Name(s) shown on tax return | **Identifying number**

Generally, you don't 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 don't need to file Form 2210-F, you can still use it to figure your penalty. Enter the amount from line 16 on the penalty line of your return, but don't attach Form 2210-F.

Part I Reasons for Filing. Check applicable boxes. If neither applies, don't 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* in the instructions.

B ☐ You filed or are filing a joint return for either 2024 or 2025, but not for both years, and line 10 below is smaller than line 7 below.

Part II Figure Your Underpayment

1	Enter your 2025 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22; or Form 1041, Schedule G, line 3	**1**	
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	**2**	
3	Add lines 1 and 2. If less than $1,000, you don't owe a penalty; **don't file Form 2210-F**	**3**	
4	Refundable credits (see instructions)	**4**	
5	Reserved for future use	**5**	
6	Current year tax. Subtract line 4 from line 3. If less than $1,000, **stop**; you don't owe a penalty. **Don't file Form 2210-F**	**6**	
7	Multiply line 6 by 66⅔% (0.667) **7**		
8	Withholding taxes. **Don't** include any estimated tax payments on this line. See instructions	**8**	
9	Subtract line 8 from line 6. If less than $1,000, you don't owe a penalty; **don't file Form 2210-F**	**9**	
10	Enter the tax shown on your 2024 tax return. (See instructions if your 2025 filing status changed to or from married filing jointly.)	**10**	
11	**Required annual payment.** Enter the **smaller** of line 7 or line 10	**11**	
	Note: If line 8 is equal to or more than line 11, stop here; you don't owe the penalty. **Don't file Form 2210-F** unless you checked box **B** above.		
12	Enter the estimated tax payments you made by January 15, 2026, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2025	**12**	
13	**Underpayment.** Subtract line 12 from line 11. If the result is zero or less, stop here; you don't owe the penalty. **Don't file Form 2210-F** unless you checked box **B** above	**13**	

Part III Figure the Penalty

14	Enter the date the amount on line 13 was paid or April 15, 2026, whichever is earlier	**14**	/ / 26
15	Number of days **from** January 15, 2026, **to** the date on line 14	**15**	
16	**Penalty.** $\frac{\text{Underpayment on line 13}}{} \times \frac{\text{Number of days on line 15}}{365} \times 0.07$		
	Enter here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27	**16**	