

**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**

► Information about Form 2210 and its separate instructions is at [www.irs.gov/form2210](http://www.irs.gov/form2210).  
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

**2013**  
Attachment  
Sequence No. **06**

Name(s) shown on tax return

Identifying number

**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	<b>Do not file Form 2210.</b> You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. <b>Do not file Form 2210</b> (but if box <b>E</b> 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 <b>must</b> file Form 2210. Does box <b>B, C, or D</b> in Part II apply?
No		
	No	You are <b>not</b> 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 <b>file only page 1 of Form 2210.</b>
	Yes	You must figure your penalty.
<b>Do not file Form 2210.</b> You are not 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 <b>do not file Form 2210.</b>		

**Part I Required Annual Payment**

1	Enter your 2013 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1		
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2		
3	Refundable credits (see instructions)	3	(	)
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210</b>	4		
5	Multiply line 4 by 90% (.90)	5		
6	Withholding taxes. <b>Do not</b> include estimated tax payments (see instructions)	6		
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210</b>	7		
8	Maximum required annual payment based on prior year's tax (see instructions)	8		
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9		

**Next:** Is line 9 more than line 6?

- ☐ **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.
- ☐ **Yes.** You may owe a penalty, but **do not** 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 are **not** 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, **do not** file Form 2210.

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not 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 2012 or 2013, 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 are **not** required to figure your penalty (unless box **B, C, or D** applies).

**Part III Short Method****Can You Use the 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 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 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.

<b>10</b> Enter the amount from Form 2210, line 9 . . . . .			<b>10</b>	
<b>11</b> Enter the amount, if any, from Form 2210, line 6 . . . . .	<b>11</b>			
<b>12</b> Enter the total amount, if any, of estimated tax payments you made .	<b>12</b>			
<b>13</b> Add lines 11 and 12 . . . . .			<b>13</b>	
<b>14 Total underpayment for year.</b> Subtract line 13 from line 10. If zero or less, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210 unless you checked box E in Part II</b> . . . . .			<b>14</b>	
<b>15</b> Multiply line 14 by .01995 . . . . .			<b>15</b>	
<b>16</b> • If the amount on line 14 was paid <b>on or after</b> 4/15/14, enter -0-.				
• If the amount on line 14 was paid <b>before</b> 4/15/14, make the following computation to find the amount to enter on line 16.				
Amount on line 14 × Number of days paid before 4/15/14 × .00008 . . . . .			<b>16</b>	
<b>17 Penalty.</b> Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. <b>Do not file Form 2210 unless you checked a box in Part II</b> . . . . . ►			<b>17</b>	

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

<b>Section A—Figure Your Underpayment</b>		<b>Payment Due Dates</b>			
		<b>(a)</b> 4/15/13	<b>(b)</b> 6/15/13	<b>(c)</b> 9/15/13	<b>(d)</b> 1/15/14
<b>18 Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column . . . . .	<b>18</b>				
<b>19</b> 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 do not owe a penalty. <b>Do not file Form 2210 unless you checked a box in Part II</b> . . . . .	<b>19</b>				
<b>Complete lines 20 through 26 of one column before going to line 20 of the next column.</b>					
<b>20</b> Enter the amount, if any, from line 26 in the previous column . . . . .	<b>20</b>				
<b>21</b> Add lines 19 and 20 . . . . .	<b>21</b>				
<b>22</b> Add the amounts on lines 24 and 25 in the previous column . . . . .	<b>22</b>				
<b>23</b> Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19 . . . . .	<b>23</b>				
<b>24</b> If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0- . . . . .	<b>24</b>				
<b>25 Underpayment.</b> 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 . ▶	<b>25</b>				
<b>26</b> Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column . . . . .	<b>26</b>				
<b>Section B—Figure the Penalty</b> (Use the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty in the instructions.)					
<b>27 Penalty.</b> 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 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. <b>Do not file Form 2210 unless you checked a box in Part II</b> . . . . . ▶	<b>27</b>				