Form **2210**

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

Go to www.irs.gov/Form2210 for instructions and the latest information.

OMB No. 1545-0140

Attachment Sequence No. 06

Department of the Treasury Internal Revenue Service Name(s) shown on tax return

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

Do You Have To	o File Form 2210?				
Complete lines 1 through 7 below. Is line 4 or 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?	You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then 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 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 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 2022 tax after credits from Form 1040, 104 instructions if not filing Form 1040.)					
2 Other taxes, including self-employment tax and, if applicable					
3 Other payments and refundable credits (see instructions) .	<u> </u>				
4 Current year tax. Combine lines 1, 2, and 3. If less than \$1,00 Don't file Form 2210					
5 Multiply line 4 by 90% (0.90)					
6 Withholding taxes. Don't include estimated tax payments. S					
7 Subtract line 6 from line 4. If less than \$1,000, stop ; you don					
8 Maximum required annual payment based on prior year's tax					
9 Required annual payment. Enter the smaller of line 5 or lin Next: Is line 9 more than line 6?	ne 8				
 No. You don't owe a penalty. Don't file Form 2210 unles Yes. You may owe a penalty, but don't file Form 2210 ur • If box B, C, or D applies, you must figure your penalty a • If box A or E applies (but not B, C, or D), file only page will figure it and send you a bill for any unpaid amount. If and enter your penalty on your tax return, but file only page 	nless one or more boxes in Part II below applies. and file Form 2210. a 1 of Form 2210. You aren't required to figure your penalty; the IRS you want to figure your penalty, you may use Part III as a worksheet age 1 of Form 2210.				
Part II Reasons for Filing. Check applicable boxes. If none					
A You request a waiver (see instructions) of your entire per aren't required to figure your penalty.	nalty. You must check this box and file page 1 of Form 2210, but you				
	enalty. You must figure your penalty and waiver amount and file Form				
C ☐ Your income varied during the year and your penalty is installment method. You must figure the penalty using S	reduced or eliminated when figured using the annualized income Schedule AI and file Form 2210.				
actually withheld, instead of in equal amounts on the pay ${\bf E} \ \square$ You filed or are filing a joint return for either 2021 or 20	al income tax withheld from your income as paid on the dates it was ment due dates. You must figure your penalty and file Form 2210. 022, but not for both years, and line 8 above is smaller than line 5 t required to figure your penalty (unless box B , C , or D applies).				

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Part III Penalty Computation (See	e the instructions	if yo	ou're filing Fori	m 1040-NR.)			raye i
, ,			Payment Due Dates				
Section A—Figure Your Underpayn	nent		(a) 4/15/22	(b) 6/15/22	(c) 9/15/22	-	(d) 1/15/23
10 Required installments. If box C in enter the amounts from Schedu Otherwise, enter 25% (0.25) of line each column. For fiscal year filers, s	ule AI, line 27. 9, Form 2210, in	10					
11 Estimated tax paid and tax wir instructions). For column (a) only, amount from line 11 on line 15, coluis equal to or more than line 10 periods, stop here; you don't owe file Form 2210 unless you checked	, also enter the umn (a). If line 11 for all payment a penalty. Don't	11					
Complete lines 12 through 18 of o	ne column before	goir	ng to line 12 of	the next column.			
12 Enter the amount, if any, from line 1 column13 Add lines 11 and 12		12 13					
14 Add the amounts on lines 16 and 1 column	7 in the previous	14					
15 Subtract line 14 from line 13. If ze -0 For column (a) only, enter the a 11	amount from line	15					
16 If line 15 is zero, subtract line 1 Otherwise, enter -0		16					
17 Underpayment. If line 10 is equal to 15, subtract line 15 from line 10. The the next column. Otherwise, go to lin	en go to line 12 of	17					
18 Overpayment. If line 15 is more subtract line 10 from line 15. Then the next column	go to line 12 of	18					
Section B-Figure the Penalty (Use t	he Worksheet for	Forn	n 2210, Part III	, Section B—Figu	ıre the Penalty	in the in	structions.)
19 Penalty. Enter the total penalty from the Penalty. Also include this amou 27. Don't file Form 2210 unless yo	int on Form 1040,	1040	-SR, or 1040-N		n 1041, line	19	
•					L		n 2210 (2022

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Sch	edule Al-Annualized Income Installment Meth	nod	(See the instruc	tions.)		
	es and trusts, don't use the period ending dates shown to the right. ad, use the following: 2/28/22, 4/30/22, 7/31/22, and 11/30/22.		(a) 1/1/22–3/31/22	(b) 1/1/22–5/31/22	(c) 1/1/22–8/31/22	(d) 1/1/22–12/31/22
Pa	rt I Annualized Income Installments					
	Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.)	1				
2	Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3				
	If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. Exception: Estates and trusts, skip to line 9. Annualization amounts	4 5 6	4	2.4	1.5	1
_	In each column, enter the sum of your standard deduction and line 12b from Form 1040 or 1040-SR. (Form 1040-NR filers, enter -0 Exception: Indian students and business apprentices, see instructions.) Enter the larger of line 6 or line 7	7 8				
9 10 11	trusts: Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11	9 10 11				
12 13 14		12 13 14				
15 16	Self-employment tax from line 36 (complete Part II below)	15				
47		16				
	Total tax. Add lines 14, 15, and 16 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions	17 18				
19 20	Subtract line 18 from line 17. If zero or less, enter -0	19 20	22.5%	45%	67.5%	90%
	Multiply line 19 by line 20	21	22.0%	.0%	071070	00%
	Complete lines 22–27 of one column before going	to li	ne 22 of the next	column.		
22	Enter the total of the amounts in all previous columns of line 27	22				
23	Subtract line 22 from line 21. If zero or less, enter -0-	23				
24	Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24				
25 26	Subtract line 27 of the previous column from line 26 of that column Add lines 24 and 25	25 26				
27	Enter the smaller of line 23 or line 26 here and on Form 2210, Part III, line 10	27				
Pa	t II Annualized Self-Employment Tax (Form 1	040	0, 1040-SR, or 1	040-NR filers on	ly)	
28 29	Net earnings from self-employment for the period (see instructions) Prorated social security tax limit	28 29	\$36,750	\$61,250	\$98,000	\$147,000
30		30				
31	•	31	0.406	0.2076	0196	0101
	Annualization amounts	32	0.496	0.2976	0.186	0.124
33	Multiply line 32 by the smaller of line 28 or line 31.	33	0446	0.0000	00475	0.000
34	Annualization amounts	34	0.116	0.0696	0.0435	0.029
35 36	Multiply line 28 by line 34	35 36				