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

► Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, 1040NR-EZ, or 1041.

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

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	<b>Don't file Form 2210.</b> 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. <b>Don't 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</b> , <b>C</b> , or <b>D</b> in Part II apply?
No		
	No	You <b>aren't</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>Don't file Form 2210.</b> 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 <b>don't file Form 2210.</b>		

**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	
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, including the premium tax credit (see instructions)	3	( )
4 Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	4	
5 Multiply line 4 by 90% (0.90)	5	
6 Withholding taxes. <b>Don't</b> include estimated tax payments (see instructions)	6	
7 Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't 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 **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).

**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.

<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 don't owe a penalty. <b>Don't file Form 2210 unless you checked box E in Part II</b> . . . . .		<b>14</b>
<b>15</b> Multiply line 14 by 0.03603 . . . . .		<b>15</b>
<b>16</b> • If the amount on line 14 was paid <b>on or after</b> 4/15/19, enter -0-. • If the amount on line 14 was paid <b>before</b> 4/15/19, make the following computation to find the amount to enter on line 16.		
Amount on line 14      ×      Number of days paid before 4/15/19      ×      0.00016 . . . . .		<b>16</b>
<b>17 Penalty.</b> 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. <b>Don't 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> 4/15/18	<b>(b)</b> 6/15/18	<b>(c)</b> 9/15/18	<b>(d)</b> 1/15/19
<b>18 Required installments.</b> 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 . . . . .	<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 don't owe a penalty. <b>Don't 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 23; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II</b> . . . . ▶	<b>27</b>				

**Schedule AI—Annualized Income Installment Method** (See the instructions.)

Estates and trusts, **don't** use the period ending dates shown to the right. Instead, use the following: 2/28/18, 4/30/18, 7/31/18, and 11/30/18.

	(a)	(b)	(c)	(d)
	1/1/18–3/31/18	1/1/18–5/31/18	1/1/18–8/31/18	1/1/18–12/31/18

**Part I Annualized Income Installments**

<b>1</b> Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.) . . .	<b>1</b>				
<b>2</b> Annualization amounts. (Estates and trusts, see instructions.)	<b>2</b>	4	2.4	1.5	1
<b>3</b> Annualized income. Multiply line 1 by line 2 . . .	<b>3</b>				
<b>4</b> If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. <b>Exception:</b> Estates and trusts, skip to line 11 and enter amount from line 3	<b>4</b>				
<b>5</b> Annualization amounts . . . . .	<b>5</b>	4	2.4	1.5	1
<b>6</b> Multiply line 4 by line 5 . . . . .	<b>6</b>				
<b>7</b> In each column, enter the full amount of your standard deduction from Form 1040, line 8. (Form 1040NR or 1040NR-EZ filers, enter -0-. <b>Exception:</b> Indian students and business apprentices, see instructions.) . . . .	<b>7</b>				
<b>8</b> Enter the <b>larger</b> of line 6 or line 7 . . . . .	<b>8</b>				
<b>9</b> Deduction for qualified business income . . . . .	<b>9</b>				
<b>10</b> Add lines 8 and 9 . . . . .	<b>10</b>				
<b>11</b> Subtract line 10 from line 3 . . . . .	<b>11</b>				
<b>12</b> Form 1040, 1040NR, or 1040NR-EZ filers, enter -0- in each column. (Estates and trusts, see instructions.)	<b>12</b>				
<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>				
<b>14</b> Figure your tax on the amount on line 13 (see instructions)	<b>14</b>				
<b>15</b> Self-employment tax from line 36 (complete Part II below)	<b>15</b>				
<b>16</b> Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) . . . . .	<b>16</b>				
<b>17</b> Total tax. Add lines 14, 15, and 16 . . . . .	<b>17</b>				
<b>18</b> For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3 (see instructions) . .	<b>18</b>				
<b>19</b> Subtract line 18 from line 17. If zero or less, enter -0-	<b>19</b>				
<b>20</b> Applicable percentage . . . . .	<b>20</b>	22.5%	45%	67.5%	90%
<b>21</b> Multiply line 19 by line 20 . . . . .	<b>21</b>				
<b>Complete lines 22–27 of one column before going to line 22 of the next column.</b>					
<b>22</b> Enter the total of the amounts in all previous columns of line 27	<b>22</b>				
<b>23</b> Subtract line 22 from line 21. If zero or less, enter -0-	<b>23</b>				
<b>24</b> Enter 25% (0.25) of line 11 on page 1 of Form 2210 in each column	<b>24</b>				
<b>25</b> Subtract line 27 of the previous column from line 26 of that column . . . . .	<b>25</b>				
<b>26</b> Add lines 24 and 25 . . . . .	<b>26</b>				
<b>27</b> Enter the <b>smaller</b> of line 23 or line 26 here and on Form 2210, Part IV, line 18 . . . . . ►	<b>27</b>				

**Part II Annualized Self-Employment Tax** (Form 1040 and Form 1040NR filers only)

<b>28</b> Net earnings from self-employment for the period (see instructions) . . . . .	<b>28</b>				
<b>29</b> Prorated social security tax limit . . . . .	<b>29</b>	\$32,100	\$53,500	\$85,600	\$128,400
<b>30</b> Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. <b>Exception:</b> If you filed Form 4137 or Form 8919, see instructions	<b>30</b>				
<b>31</b> Subtract line 30 from line 29. If zero or less, enter -0-	<b>31</b>				
<b>32</b> Annualization amounts . . . . .	<b>32</b>	0.496	0.2976	0.186	0.124
<b>33</b> Multiply line 32 by the <b>smaller</b> of line 28 or line 31 . .	<b>33</b>				
<b>34</b> Annualization amounts . . . . .	<b>34</b>	0.116	0.0696	0.0435	0.029
<b>35</b> Multiply line 28 by line 34 . . . . .	<b>35</b>				
<b>36</b> Add lines 33 and 35. Enter here and on line 15 above ►	<b>36</b>				