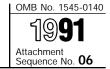Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of
Estimated Tax by Individuals and Fiduciaries
► See separate instructions.
► **Attach to Form 1040, Form 1040A, Form 1040NR, or Form 1041.**

OMB No. 1545-0140

1991

Attachment
Sequence No. **06**

Name(s) shown on tax return	Identifying number

Note: *In most cases, you do not need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. See Part I to find out if you should file Form 2210. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from line 20 or line 34 on the penalty line of your return, but do not attach Form 2210.*

Part I   **Reasons For Filing—**If 1a, b, or c below applies to you, you may be able to lower or eliminate your penalty. But you MUST check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

1   Check whichever boxes apply (if none of the boxes apply, **do not** file Form 2210):

a ☐ You request a **waiver.** (In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty.**)

b ☐ You use the **annualized income installment method.** (If your income varied during the year, this method may reduce the amount of one or more required installments. See **Instructions for Annualized Income Installment Worksheet**).

c ☐ You had Federal income tax withheld from wages and you treat it as paid for estimated tax purposes when it was **actually withheld** instead of evenly on the payment due dates. (See the instructions for line 22.)

d ☐ Your required annual payment (line 13 below) is based on your 1990 tax and you filed or are filing a joint return for either 1990 or 1991 but not for both years.

Part II   **Required Annual Payment—**All filers must complete this part.

2	Enter your 1991 tax after credits (see instructions)	**2**	
3	Other taxes (see instructions)	**3**	
4	Add lines 2 and 3	**4**	
5	Earned income credit **5**		
6	Credit for Federal tax on fuels **6**		
7	Add lines 5 and 6	**7**	
8	Current year tax. Subtract line 7 from line 4	**8**	
9	Multiply line 8 by 90% (.90) **9**		
10	Withholding taxes. **Do not** include any estimated tax payments on this line (see instructions) . .	**10**	
11	Subtract line 10 from line 8. If less than $500, stop here; **do not** complete or file this form. You do not owe the penalty	**11**	
12	Prior year (1990) tax. (**Caution:** *See instructions.*)	**12**	
13	**Required annual payment.** Enter the **smaller** of line 9 or line 12 (see instructions)	**13**	

Note: *If line 10 is equal to or more than line 13, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.*

Part III   **Short Method (Caution:** *Read the instructions to see if you can use the short method. If you checked box **1b** or **c** in Part I, skip this part and go to Part IV.)*

14	Enter the amount, if any, from line 10 above **14**		
15	Enter the total amount, if any, of estimated tax payments you made . . . **15**		
16	Add lines 14 and 15	**16**	
17	**Total underpayment for year.** Subtract line 16 from line 13. (If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.)	**17**	
18	Multiply line 17 by .06391	**18**	
19	• If the amount on line 17 was paid **on or after** 4/15/92, enter -0-.		
	• If the amount on line 17 was paid **before** 4/15/92, make the following computation to find the amount to enter on line 19. Amount on line 17 ✕ Number of days paid before 4/15/92 ✕ .00025	**19**	
20	**PENALTY.** Subtract line 19 from line 18. Enter the result here and on Form 1040, line 65; Form 1040A, line 33; Form 1040NR, line 65; or Form 1041, line 26 . . . . ►	**20**	

For Paperwork Reduction Act Notice, see page 1 of separate instructions.   Cat. No. 11744P   Form **2210** (1991)

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

		Payment Due Dates			
Section A—Figure Your Underpayment		**(a)** 4/15/91	**(b)** 6/15/91	**(c)** 9/15/91	**(d)** 1/15/92
21	**Required installment.** Divide line 13 by 4 and enter the result in each column. **Exception:** If you use the Annualized Income Installment Worksheet, see the instructions on page 4. Be sure you checked the box on line 1b in Part I **21**				
22	Estimated tax paid and tax withheld. (See instructions.) For column (a) only, also enter the amount from line 22 on line 26. (If line 22 is equal to or more than line 21 for all payment periods, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked a box in Part I.) **22**				
	Complete lines 23 through 29 of one column before going to the next column.				
23	Enter amount, if any, from line 29 of previous column **23**	/////			
24	Add lines 22 and 23 . . . . **24**	/////			
25	Add amounts on lines 27 and 28 of the previous column **25**	/////			
26	Subtract line 25 from line 24. If zero or less, enter -0-. For column (a) only, enter the amount from line 22 . **26**				
27	If the amount on line 26 is zero, subtract line 24 from line 25. Otherwise, enter -0- **27**	/////			/////
28	**Underpayment.** If line 21 is equal to or more than line 26, subtract line 26 from line 21. Then go to line 23 of next column. Otherwise, go to line 29 . . ▶ **28**				
29	Overpayment. If line 26 is more than line 21, subtract line 21 from line 26. Then go to line 23 of next column **29**				

Section B—Figure the Penalty (Complete lines 30 through 33 of one column before going to the next column.)

Rate Period 1	**April 16, 1991—December 31, 1991**	4/15/91	6/15/91	9/15/91	/////
	30 Number of days FROM the date shown above line 30 TO the date the amount on line 28 was paid **or** 12/31/91, whichever is earlier **30**	*Days:*	*Days:*	*Days:*	/////
	31 Underpayment on line 28 (see instructions) × Number of days on line 30 / 365 × .10 ▶ **31**	$	$	$	/////
Rate Period 2	**January 1, 1992—April 15, 1992**	12/31/91	12/31/91	12/31/91	1/15/92
	32 Number of days FROM the date shown above line 32 TO the date the amount on line 28 was paid **or** 4/15/92, whichever is earlier **32**	*Days:*	*Days:*	*Days:*	*Days:*
	33 Underpayment on line 28 (see instructions) × Number of days on line 32 / 366 × .09 ▶ **33**	$	$	$	$

34 **PENALTY.** Add all amounts on lines 31 and 33 in all columns. Enter the total here and on Form 1040, line 65; Form 1040A, line 33; Form 1040NR, line 65; or Form 1041, line 26 . . . . ▶ **34** $