Form **2210**

Underpayment of Estimated Tax by Individuals, Estates, and Trusts See separate instructions.

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, 1040A, 1040NR, 1040NR-EZ, or 1041

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. File Form 2210 **only** if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from Part III, line 21, or Part IV, line 35, on the penalty line of your return, but **do not** attach Form 2210.

Part I Reasons for Filing—If 1a, 1b, or 1c 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 apply, see the Note above):

- a Vou request a waiver. In certain circumstances, the IRS will waive all or part of the penalty. See Waiver of Penalty on page 1 of the instructions.
- **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 page 4 of the instructions.
- c Vou had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. See the instructions for line 23 on page 3.
- d Vour required annual payment (line 14 below) is based on your 1998 tax and you filed or are filing a joint return for either 1998 or 1999 but not for both years.

Part II Required Annual Payment

2	Enter your 1999 tax after credits (see page 2 of the instructions)	2	
3	Other taxes (see page 2 of the instructions)	3	
4	Add lines 2 and 3	4	
5	Earned income credit		
6	Additional child tax credit		
7	Credit for Federal tax paid on fuels		
8	Add lines 5, 6, and 7	8	
9	Current year tax. Subtract line 8 from line 4	9	
10	Multiply line 9 by 90% (.90)		
11	Withholding taxes. Do not include any estimated tax payments on this line (see page 2 of the instructions)	11	
12	Subtract line 11 from line 9. If less than \$1,000, stop here; do not complete or file this form.		
	You do not owe the penalty	12	
13	Enter the tax shown on your 1998 tax return (105% of that amount if the adjusted gross income		
	shown on that return is more than \$150,000, or, if married filing separately for 1999, more than	13	
14	\$75,000). Caution: See page 2 of the instructions	14	
14	Note: If line 11 is equal to or more than line 14, stop here; you do not owe the penalty. Do not	14	
	file Form 2210 unless you checked box 1d above.		
Pa	t III Short Method (Caution: See page 2 of the instructions to find out if you can use you checked box 1b or 1c in Part I, skip this part and go to Part IV.)	e the	short method. If
15	Enter the amount, if any, from line 11 above		
16	Enter the total amount, if any, of estimated tax payments you made		
17	Add lines 15 and 16	17	
18	Total underpayment for year. Subtract line 17 from line 14. If zero or less, stop here; you do		
	not owe the penalty. Do not file Form 2210 unless you checked box 1d above	18	
19	Multiply line 18 by .05336	19	
20	 If the amount on line 18 was paid on or after 4/15/00, enter -0 		
	• If the amount on line 18 was paid before 4/15/00, make the following computation to find the		
	amount to enter on line 20. Amount on Number of days paid	20	
	line 18 × before 4/15/00 × .00022	20	
21	DENALTY Subtract line 20 from line 10. Enter the result here and on Form 1040, line 40. Form		

21	PENALLY. Subtract line 20 from line 19. Enter the result here and on Form 1040, line 69; Form
	1040A, line 44; Form 1040NR, line 68; Form 1040NR-EZ, line 27; or Form 1041, line 26 ►

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

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Part IV Regular Method (See page 3 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment							
			(a) 4/15/99	(b) 6/15/99	(c) 9/15/99	(d) 1/15/00	
22	Required installments. If box 1b applies, enter the amounts from Schedule AI, line 26. Otherwise, enter ¹ / ₄ of line 14, Form 2210, in each column	22					
23	Estimated tax paid and tax withheld (see page 3 of the instructions). For column (a) only, also enter the amount from line 23 on line 27. If line 23 is equal to or more than line 22 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	23					
24	Complete lines 24 through 30 of one column before going to the next column.	24					
24	Enter amount, if any, from line 30 of previous column						
25	Add lines 23 and 24	25					
26	Add amounts on lines 28 and 29 of the previous column	26					
27	Subtract line 26 from line 25. If zero or less, enter -0 For column (a) only, enter the amount from line 23	27					
28	If the amount on line 27 is zero, subtract line 25 from line 26. Otherwise, enter -0-	28					
29	Underpayment. If line 22 is equal to or more than line 27, subtract line 27 from line 22. Then go to line 24 of next column. Otherwise, go to line 30	29					
30	Overpayment. If line 27 is more than line 22, subtract line 22 from line 27. Then go to line 24 of next column	30					
Section B—Figure the Penalty (Complete lines 31 through 34 of one column before going to the next column.)							
	April 16, 1999—December 31, 1999		4/15/99	6/15/99	9/15/99		
iod 1	31 Number of days FROM the date shown above line 31 TO the date the amount on line 29 was		Days:	Days:	Days:		

31 TO the date the amount on line Rate Per 31 paid or 12/31/99, whichever is earlier . 32 Underpayment on line 29 Number of (see page 3 of days on line 31 × × .08 the instructions) 365 32 \$ \$ \$ 12/31/99 12/31/99 12/31/99 1/15/00 January 1, 2000—April 15, 2000 Rate Period 2 Days: Days: Days: Days: 33 Number of days FROM the date shown above line 33 TO the date the amount on line 29 was 33 paid or 4/15/00, whichever is earlier 34 Underpayment on line 29 Number of (see page 3 of days on line 33 \times × .08 the instructions) 366 34 \$ \$ \$ \$ 35 PENALTY. Add all amounts on lines 32 and 34 in all columns. Enter the total here and on Form 1040, line 69; Form 1040A, line 44; Form 1040NR, line 68; Form 1040NR-EZ, line 27; or Form 1041, line 26 35 \$

Form 2210 (1999)

22 Enter ¼ of line 14 on page 1 of Form 2210 in each column 22 23 23 Enter amount from line 25 of the previous column of this schedule 23 23 24 24 24 25 Subtract line 21 from line 24. If zero or less, enter -0 25 25 26 Enter the smaller of line 21 or line 24 here and on Form 2210, line 22	Form	2210 (1999)					Page 3
Instead, use: the following: 2/28/94, 4/30/99, 7/31/99, and 11/32/99, 10/39-4/31/94<	Sch	edule AI—Annualized Income Installment Method (See page	es 4 t	hrough 6 of	f the instruc	ctions.)	
Part I Annualized income installments 1 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 Annualized income. Multiply line 1 by line 2. 2 3 Annualized income. Multiply line 1 by line 2. 3 4 2.4 1.5 5 Annualized income. Multiply line 1 by line 2. 3 6 4 2.4 1 1 2.4 2.4 1 1 2.4 2.4 2 4 2.4 1.5 3 Annualized income. Multiply line 1 by line 2. 1 5 4 2.4 1.5 6 Multiply line 3 for 10400. Rec 71 (6400. Rec 71							
1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your compiled income. Multiply line 1 by line 2				1/1/99–3/31/99	1/1/99–5/31/99	1/1/99-8/31/99	1/1/99–12/31/99
(Estate's and trust's, enter your taxable income without your examplion for each period 1,	Ра	rt I Annualized Income Installments	1	1			
exemption for each period.). 1 2 4 1.5 1 3 Annualized income. Multiply line 1 by line 2. 3 3 1	1						
2 Annualization amounts. (Estates and trusts, see instructions.) 2 4 2.4 1.5 1 3 Annualization amounts. (Estates and trusts, see instructions.) 3 3 1 1 4 Enter your lemized deductions for the periods shown ine ach column. If you do not lemize, enter -0- and skip to line 7. (Estates and trusts, senter -0-, Skip to line 9, and enter the amount from line 3 on line 9. 5 4 2.4 1.5 1 5 Multiply line 4 by line 5 (see instructions if line 3 is more than \$63,300) 7 5 4 2.4 1.5 1 6 Multiply line 4 by line 5 (see instructions if line 3 is more than \$94,975). (Estates and frusts and Form 1040N, FZ. line 1.) 7 8 8 9 9 9 9 9 9 9 1<			1				
3 Annualized income: Multiply line 1 by line 2 3 3 1 4 Enter your itemized deductions for the period shown in each column. If you donot lemize, enter -0- and skip to line 7, (Estates and trusts, enter -0- such skip to line 9, and enter the amount of your standard deduction from Form 1040, line 36, or Form 1040, line 21, form 1040NR - EZ, line 11, line 21, form 1040NR - EZ, line 21, form 1040NR - EZ, line 21, line 21, line 21, form 1040NR - EZ, line 21, line 21, line 21, line 21, line 21, line 22, line 22, line 21, line 22, line 22, line 24,	_			4	2.4	1 5	1
If you do not itemize, enter -0- and skip to line 7. (Estates and trusts, enter -0, skip to line 9, skip to line 9, and enter the amount from line 3 on line 9). Annualization amounts Annualization amounts Multiply line 4 by line 5 (see instructions if line 3 is more than \$63,00). In each column, metrit be full amount or your standard deduction from Form 1040NR ez, line 11.) Benter the full amount or your standard deduction from Form 1040NR, ez, line 11.) Benter the full amount or your standard deduction from Form 1040NR, ez, line 11.) Benter the farger of line 6 or line 7. Subtract line 8 from line 3. Figure your tax on the amount on line 11 (see instructions) Form 1040 filers only, complete Part II and enter your self-emptoyment tax from line 35. Fore each payment period (see linstructions) Total tax. Add lines 12, 13, and 14. Subtract line 16 from line 5. If zero or less, enter -0. Subtract line 2 form providus columns of line 26. Subtract line 21 of more 19. If zero or less, enter -0. Subtract line 21 of mine 19. If zero or less, enter -0. Subtract line 21 of the previous column of this schedue Add line amounts mile 19. If zero or less, enter -0. Subtract line 21 of the previous column of this schedue Add line anounts mall previous columns of line 26. Subtract line 21 of the previous column of this schedue Add line anounts mall previous column of this schedue Subtract line 21 of the previous column of this schedue Add line anounts mall previous column of this				4	2.4	1.5	L
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6 Multiply line 4 by line 5 (see instructions if line 3 is more than \$63,300) 6 6 7 In each column, enter the full amount of your standard deduction from Form 1040, line 3 (or Form 10400, line 3 (form	5			4	2.4	1.5	1
from Form 1040, line 36, or Form 1040A, line 21 (Form 1040NR or 1040NR-EZ filters, enter standard deduction from Form 1040NR, line 35 or Form 1040NR-EX line 11,	-						
from Form 1040, line 36, or Form 1040A, line 21 (Form 1040NR or 1040NR-EZ filters, enter standard deduction from Form 1040NR, line 35 or Form 1040NR-EX line 11,	7	In each column, enter the full amount of your standard deduction					
business appendices, enter standard deduction from Form 1040NR, line 35 or Form 1040NR-EZ, line 11, 7 8 8 9 9 9 9 9 9 9 9 10 In each column, multiply \$2,750 by the total number of exemptions claimed (see instructions) film 3 is more than \$94,975). (Estates and trusts and Form 1040NR et 2 filers, enter the exemption amount shown on your tax return). 9 10 11 9 11 12 12 11 12 12 13 11 12 12 14 11 12 12 15 14 12 13 16 12 13 14 17 14 14 15 18 22.15k 67.5k 90k 19 11 12 12 10 12 13 14 15 19 11 12 14 15 10 12 14 15 16 11 15 17 18 22.15k 67.5k 90k 19							
line 35 or Form 1040NR-E2, line 11.) 7 1 8 Enter the larger of line 6 or line 7. 8 9 9 9 10 In each column, multiply \$2,750 by the total number of exemptions claimed (see instructions if line 3 is more than \$94,975). (Estates and trusts and Form 1040NR to 1040NR-E2 filers, enter the exemption amount shown on your tax return). 9 10 11 10 11 11 11 12 Figure your tax on the amount on line 11 (see instructions) 11 12 11 13 5 11 11 11 11 11 14 Enter other taxes for each payment period (see instructions) 14 14 15 16 14 Enter other taxes for each period, enter the same type of credits as allowed on Form 2210, lines 2, 5, 6, and 7 (see instructions) 16 17 18 22.5 § 45 § 67.5 § 90 § 14 Multiply line 17 by line 18 . . 18 22.5 § 45 § 67.5 § 90 § 15 Add the amounts in all previous columns of line 26. . 21 21 22 24 24 24 24 24 24 24 <td></td> <td>1040NR-EZ filers, enter -0 Exception: Indian students and</td> <td></td> <td></td> <td></td> <td></td> <td></td>		1040NR-EZ filers, enter -0 Exception: Indian students and					
8 Enter the larger of line 6 or line 7. 8 9 Subtract line 8 from line 6 or line 7. 8 9 In each column, multiply \$2,750 by the total number of exemptions claimed (see instructions if line 3 is more than \$94,975). (Estates and trusts and Form 10400 Rer 2 filers, enter the exemption amount shown on your tax return.) 10 11 Subtract line 10 from line 9. 11 12 Form 10400 filers only. complete Part II and enter your self-employment tax from line 35 below. 11 13 14 11 14 Enter other taxes for each payment period (see instructions) 13 15 16 11 16 5 14 17 14 15 18 22.5% 45% 67.5% 90% 19 11 22.5% 45% 67.5% 90% 19 Inter anount from line 15. If zero or less, enter -0. 18 22.5% 45% 67.5% 90% 19 Inter anount from line 21 or line 24. Inter anount from line 25 of the pervious column of this schedula 22 22 22 22 22 22 22 22 22 22 24 24			_				
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Caution: Complete lines 20–26 of one column before going to the next column. 20 20 20 20 Add the amounts in all previous columns of line 26							
20 Add the amounts in all previous columns of line 26	.,	Caution: Complete lines 20–26 of one column before going to the					
21 Subtract line 20 from line 19. If zero or less, enter -0 21 21 22 22 Enter ¼ of line 14 on page 1 of Form 2210 in each column 23 23 23 23 Enter amount from line 25 of the previous column of this schedule 24 24 24 24 Enter the 21 from line 24. If zero or less, enter -0	20		20				
22 Enter ¼ of line 14 on page 1 of Form 2210 in each column . 23 24 24 24 25 26 26 27 27 26 28 \$18,150 \$30,250 \$48,400 \$72,600 29 29 29 29 29 28 \$18,150 \$30,250 \$48,400 \$72,600 29 29 30 30 30 30 30 30 31 0.496 0.2976 0.186 0.124 31 0.496 0.2976 0.186 0.124 32 34 34							
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24 Add lines 22 and 23 and enter the total 24 24 25 25 Subtract line 21 from line 24. If zero or less, enter -0- 25 25 26 26 26 26 26 26 Part II Annualized Self-Employment Tax 27 28 \$18,150 \$30,250 \$48,400 \$72,600 29 29 30 30 30 27 28 \$18,150 \$30,250 \$48,400 \$72,600 29 30 30 30 30 30 31 0.496 0.2976 0.186 0.124 31 0.116 0.0696 0.0435 0.029 34 34							
25 Subtract line 21 from line 24. If zero or less, enter -0							
26 Enter the smaller of line 21 or line 24 here and on Form 2210, line 22. 26 26 26 Part II Annualized Self-Employment Tax 26 27 28 218,150 \$30,250 \$48,400 \$72,600 29 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 29 29 30 29 30 30 30 31 0.496 0.2976 0.186 0.124 31 0.496 0.2976 0.186 0.124 32 33 0.116 0.0696 0.0435 0.029 34 Multiply line 27 by line 33 0.124 34 34 34 34			25				
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34 Multiply line 27 by line 33 .				0 116	0 0696	0 0435	0 029
				0.110	0.0000	0.0100	0.027