



Instructions for Form 2210

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments

For the latest information about developments related to Form 2210 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2210](https://www.irs.gov/Form2210).

What's New

Credits and deductions extended. Numerous credits and deductions are extended retroactively for 2019. See the instructions for your tax return for details.

New forms for the qualified business income deduction. See Form 8995-A, Qualified Business Income Deduction, or Form 8995, Qualified Business Income Deduction Simplified Computation, and their separate instructions for information about your qualified business income deduction.

Tax Withholding Estimator. To determine adjustments to your withholdings, go to the Tax Withholding Estimator at [IRS.gov/W4App](https://www.irs.gov/W4App).

Publication 505. Chapters 4 and 5 will no longer be available in Pub. 505, Tax Withholding and Estimated Tax, so some elements of those chapters are added to these instructions, including Table 4-1, Calendar To Determine the Number of Days a Payment Is Late, and the 2019 Estimated Tax. Part I, Line 4, Qualified Dividends and Capital Gain Tax Worksheet, under *Specific Instructions*, later.

Reminders

Saturday, Sunday, or legal holiday. Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it's performed no later than the next day that isn't a Saturday, Sunday, or legal holiday. A legal holiday is any legal holiday in the District of Columbia. These instructions make the adjustment for Saturdays, Sundays, and legal holidays.

Health coverage tax credit. The health coverage tax credit has been extended.

Additional Medicare Tax. A 0.9% Additional Medicare Tax applies to Medicare wages, railroad retirement act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. See Form 8959.

Net Investment Income Tax. You may be subject to Net Investment Income Tax (NIIT). NIIT is a 3.8% (0.038) tax on the lesser of net investment income or the excess of your modified adjusted gross income over a threshold amount. See Form 8960.

Premium tax credit. You may be eligible to claim the premium tax credit (PTC). The PTC is a tax credit for certain people who enroll, or whose family member enrolls, in a qualified health plan offered through a Health Insurance Marketplace (also called an Exchange). The PTC provides financial assistance to pay the premiums by reducing the amount of tax you owe, giving you a refund, or increasing your refund amount. Advance payment of the PTC may be made through the Marketplace directly to your insurance provider. If you received premium assistance through advance payments of the PTC in 2019, and the amount advanced exceeded the amount of PTC you can take, you could be subject to a penalty

for underpaying your estimated tax. For example, you completed Form 8962, Premium Tax Credit, and have additional income tax liability because too much was advanced to your insurance provider. For more information about the PTC and advance payments of the PTC, see Form 8962 and Pub. 974.

Purpose of Form

Use Form 2210 to see if you owe a penalty for underpaying your estimated tax. The IRS will generally figure your penalty for you and you should not file Form 2210. You can, however, use Form 2210 to figure your penalty if you wish and include the penalty on your return. There are some situations in which you must file Form 2210, such as to request a waiver.

Who Must File Form 2210

Use the flowchart at the top of Form 2210, page 1, to see if you must file this form.



If box B, C, or D in Part II is checked, you must figure the penalty yourself and attach Form 2210 to your return.

The IRS Will Figure the Penalty for You

If you didn't check box B, C, or D in Part II, you don't need to figure the penalty. The IRS will figure any penalty for underpayment of estimated tax and send you a bill. If you file your return by April 15, 2020, no interest will be charged on the penalty if you pay the penalty by the date shown on the bill. If you want us to figure the penalty for you, complete your return as usual. Leave the penalty line on your return blank; don't file Form 2210.

Other Methods of Figuring the Penalty

There are different ways to figure the correct penalty. You don't have to use the method used on Form 2210 as long as you enter the correct penalty amount on the "Estimated tax penalty" line of your return.

However, if you're required to file Form 2210 because one or more of the boxes in Part II applies, you must complete certain lines and enter the penalty on the "Estimated tax penalty" line of your return.

- If you use the short method, complete Part I, check the box(es) that applies in Part II, and complete Part III. Enter the penalty on Form 2210, line 17, and on the "Estimated tax penalty" line on your tax return.
- If you use the regular method, complete Part I, check the box(es) that applies in Part II, complete Part IV, Section A, and the penalty worksheet, later. Enter the penalty on Form 2210, line 27, and on the "Estimated tax penalty" line on your tax return.
- If you use the annualized income installment method, complete Part I, check the box(es) that applies in Part II, complete Schedule AI, complete Part IV, Section A, and the penalty worksheet (Worksheet for Form 2210, Part IV, Section B—Figure the Penalty), later. Enter the penalty on Form 2210, line 27, and on the "Estimated tax penalty" line on your tax return.

Who Must Pay the Underpayment Penalty

In general, you may owe the penalty for 2019 if the total of your withholding and timely estimated tax payments didn't equal at least the smaller of:

1. 90% of your 2019 tax, or
2. 100% of your 2018 tax. Your 2018 tax return must cover a 12-month period.

Special rules for certain individuals. Different percentages are used for farmers and fishermen, and certain higher income taxpayers.

Farmers and fishermen. If at least two-thirds of your gross income for 2018 or 2019 is from farming and fishing, substitute 66 $\frac{2}{3}$ % for 90% in (1) above. See *Farmers and fishermen*, later, to see if you qualify.

Higher income taxpayers. If your adjusted gross income (AGI) for 2018 was more than \$150,000 (\$75,000 if your 2018 filing status is married filing separately), substitute 110% for 100% in (2) above.

Penalty figured separately for each required payment. The penalty is figured separately for each installment due date. Therefore, you may owe the penalty for an earlier due date even if you paid enough tax later to make up the underpayment. This is true even if you're due a refund when you file your tax return. However, you may be able to reduce or eliminate the penalty by using the annualized income installment method. For details, see the Schedule AI instructions later.

Return. In these instructions, "return" refers to your original return. However, an amended return is considered the original return if it is filed by the due date (including extensions) of the original return. Also, a joint return that replaces previously filed separate returns is considered the original return.

Exceptions to the Penalty

You won't have to pay the penalty or file this form if either of the following applies.

- You had no tax liability for 2018, you were a U.S. citizen or resident alien for the entire year (or an estate of a domestic decedent or a domestic trust), and your 2018 tax return was (or would have been had you been required to file) for a full 12 months.
- The total tax shown on your 2019 return minus the amount of tax you paid through withholding is less than \$1,000. To determine whether the total tax is less than \$1,000, complete Part I, lines 1 through 7.

Estates and trusts. No penalty applies to either of the following.

- A decedent's estate for any tax year ending before the date that is 2 years after the decedent's death.
- A trust that was treated as owned by the decedent if the trust will receive the residue of the decedent's estate under the will (or if no will is admitted to probate, the trust primarily responsible for paying debts, taxes, and expenses of administration) for any tax year ending before the date that is 2 years after the decedent's death.

Farmers and fishermen. If you meet both tests 1 and 2 below, you don't owe a penalty for underpaying estimated tax.

1. Your gross income from farming or fishing is at least two-thirds of your annual gross income from all sources for 2018 or 2019.
2. You filed Form 1040, 1040-SR, or 1041 and paid the entire tax due by March 2, 2020.

See chapter 2 of Pub. 505, Tax Withholding and Estimated Tax, for the definition of gross income from farming and fishing.

If you meet test 1 but not test 2, use Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen, to see if you owe a penalty. When using Form 2210-F, refer to the Instructions for Form 2210-F, which discuss special rules that may apply. If you don't meet test 1, use Form 2210.

Waiver of Penalty

If you have an underpayment, all or part of the penalty for that underpayment will be waived if the IRS determines that:

- In 2018 or 2019, you retired after reaching age 62 or became disabled, and your underpayment was due to reasonable cause (and not willful neglect); or
- The underpayment was due to a casualty, disaster, or other unusual circumstance, and it would be inequitable to impose the penalty. For federally declared disaster areas, see *Federally declared disaster*, later.

To request any of the above waivers, do the following.

1. Check box A or box B in Part II.
 - a. If you checked box A, complete only page 1 of Form 2210 and attach it to your tax return (you aren't required to figure the amount of penalty to be waived).
 - b. If you checked box B, complete Form 2210 through line 16 (or if you use the regular method, line 26 plus the penalty worksheet, later) without regard to the waiver. Enter the amount you want waived in parentheses on the dotted line next to line 17 (line 27 for the regular method). Subtract this amount from the total penalty you figured without regard to the waiver, and enter the result on line 17 (line 27 for the regular method).
2. Attach Form 2210 and a statement to your return explaining the reasons you were unable to meet the estimated tax requirements and the time period for which you are requesting a waiver.
3. If you're requesting a waiver due to retirement or disability, attach documentation that shows your retirement date (and your age on that date) or the date you became disabled.
4. If you're requesting a waiver due to a casualty, disaster (other than a federally declared disaster, as discussed next), or other unusual circumstance, attach documentation such as copies of police and insurance company reports.

The IRS will review the information you provide and decide whether to grant your request for a waiver.

Federally declared disaster. Certain estimated tax payment deadlines for taxpayers who reside or have a business in a federally declared disaster area are postponed for a period during and after the disaster. During the processing of your tax return, the IRS automatically identifies taxpayers located in a covered disaster area (by county or parish) and applies the appropriate penalty relief. **Don't** file Form 2210 if your underpayment was due to a federally declared disaster. If you still owe a penalty after the automatic waiver is applied, the IRS will send you a bill.

An individual or a fiduciary for an estate or trust not in a covered disaster area but whose books, records, or tax professionals' offices are in a covered area is also entitled to relief. Also eligible are relief workers affiliated with a recognized government or charitable organization assisting in the relief activities in a covered disaster area. If you meet either of these eligibility requirements, you must call the IRS disaster hotline at 866-562-5227 and identify yourself as eligible for this relief. For information about claiming relief, see [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief). For more information on disaster assistance and emergency relief for individuals and businesses, see [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief). See Pub. 976, Disaster Relief, for more details. For guidance on figuring estimated taxes for trusts and certain estates, see Notice 87-32, 1987-1 C.B. 477.

Specific Instructions

Part I—Required Annual Payment

Complete lines 1 through 9 to figure your required annual payment.

If you file an amended return by the due date of your original return, use the amounts shown on your amended return to figure your underpayment. If you file an amended return after the due date, use the amounts shown on the original return.

Exception. If you and your spouse file a joint return after the due date to replace previously filed separate returns, use the amounts shown on the joint return to figure your underpayment.

Line 1

Enter the amount from Form 1040 or 1040-SR, line 14; Form 1040-NR, line 53; or Form 1040-NR-EZ, line 15. For an estate or trust, enter the amount from Form 1041, Schedule G, line 3.



Form 1040 or 1040-SR filers: You may exclude the amount of your net tax liability under section 965 when calculating the amount of your required annual payment. For purposes of figuring the amount includible on line 1 of Form 2210 only, you may refigure the amount you reported on line 14 of your Form 1040 or 1040-SR return as described below.

If you reported a net section 965 inclusion on line 8 of Schedule 1 (Form 1040 or 1040-SR), for purposes of figuring the amount includible on line 1 of Form 2210 only, the amount of the section 965 inclusion should be zero. Refigure lines 7 through 14 on Form 1040 or 1040-SR. Enter the refigured line 14 amount here.

If you are a shareholder of an S corporation and you reported a section 965 inclusion on line 8 of Schedule 1 (Form 1040 or 1040-SR) and entered a negative amount on line 12a for the deferred net section 965 tax liability amount on Form 1040 or 1040-SR, for purposes of figuring the amount includible on line 1 of Form 2210 only, the amount of the section 965 inclusion should be zero. Refigure lines 7 through 14 on Form 1040 or 1040-SR. Do not enter any amount on line 12a for the deferred net section 965 tax liability amount on Form 1040 or 1040-SR when refiguring lines 7 through 14. Enter the refigured line 14 amount here.

If you are a shareholder of an S corporation and entered a positive amount on Form 1040 or 1040-SR, line 12a, for the section 965 net tax liability amount, for purposes of figuring the amount includible on line 1 of Form 2210 only, the amount of any positive net section 965 tax liability amounts reported on line 12a on Form 1040 or 1040-SR should be zero. Refigure lines 12 through 14 on Form 1040 or 1040-SR, and enter that refigured line 14 amount here.



Form 1041 filers: You may exclude the amount of your net tax liability under section 965 when calculating the amount of your required annual payment. For purposes of figuring the amount includible on line 1 of Form 2210 only, you may refigure the amount you reported on Form 1041, Schedule G, line 3.

If you reported a section 965 inclusion on line 8 of Form 1041, the amount of the section 965 inclusion should be zero. Refigure lines 8 through 22 of Form 1041. Next, refigure lines 1 through 3 of Form 1041, Schedule G, and enter that refigured line 3 amount here.

Line 2

Enter the total of the following amounts.

IF you file...	THEN include on line 2 the amounts on...
1040 or 1040-SR	<p>Schedule 2 (Form 1040 or 1040-SR), lines 4, 6 (additional tax on distributions only), 7a,* 7b, and, if applicable, the Additional Medicare Tax (Form 8959) and/or Net Investment Income Tax (Form 8960) on Schedule 2 (Form 1040 or 1040-SR), line 8, and any write-ins on Schedule 2 (Form 1040 or 1040-SR), line 8, with the exception of:</p> <ul style="list-style-type: none"> • Uncollected social security and Medicare tax or RRRTA tax on tips or group-term life insurance (identified as "UT"); • Tax on excess golden parachute payments (identified as "EPP"); • Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"); • Look-back interest due under section 167(g) (identified as "8866"), and under section 460(b) (identified as "8697"); • Recapture of federal mortgage subsidy (identified as "FMSR"); and • Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24, and the Instructions for Form 8621). Also, subtract the amount from Form 8621, line 9c, that has been entered in brackets to the left of Form 1040 or 1040-SR, line 16.
	<p>* If you're a household employer, include your household employment taxes on line 2. Don't include household employment taxes if both of the following are true: (1) You didn't have federal income tax withheld from your income, and (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.</p>

IF you file...	THEN include on line 2 the amounts on...
1040-NR	<p>Lines 54, 55, 57 (additional tax on distributions only), 58, 59a,* 59b and, if applicable, Additional Medicare Tax (Form 8959) and/or Net Investment Income Tax (Form 8960) on line 60, and any write-ins on line 60 with the exception of:</p> <ul style="list-style-type: none"> • Uncollected social security and Medicare tax or RRRTA tax on tips or group-term life insurance (identified as "UT"); • Tax on excess golden parachute payments (identified as "EPP"); • Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"); • Look-back interest due under section 167(g) (identified as "From Form 8866"), and under section 460(b) (identified as "From Form 8697"); • Recapture of federal mortgage subsidy (identified as "FMSR"); and • Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24, and the Instructions for Form 8621).
1041	<p>Schedule G, lines 5, 6, 7,* and any write-ins on line 9 with the exception of:</p> <ul style="list-style-type: none"> • Look-back interest due under section 167(g) (identified as "From Form 8866"); • Look-back interest due under section 460(b) (identified as "From Form 8697"); and • Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24, and the Instructions for Form 8621).
	<p>* If you're a household employer, include your household employment taxes on line 2. Don't include household employment taxes if both of the following are true: (1) You didn't have federal income tax withheld from your income, and (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.</p>

If you file Form 1040-NR-EZ, you won't have an entry on line 2.

Line 3

Enter the total amount of the following refundable credits, if any, that you claim on your tax return.

- Earned income credit.
- Additional child tax credit.
- Refundable part of the American opportunity credit (Form 8863, line 8).

- Credit for federal tax paid on fuels.
- Health coverage tax credit.
- Premium tax credit (Form 8962).
- Credit determined under section 1341(a)(5)(B).

To figure the amount of the section 1341 credit, see *Repayments* in Pub. 525.

Line 6

Enter the taxes withheld from Form 1040 or 1040-SR, line 17, and Schedule 3 (Form 1040 or 1040-SR), line 11; Form 1040-NR, lines 62a, 62b, 62c, 62d, and 67; or Form 1040-NR-EZ, lines 18a and 18b. For an estate or trust, enter the amount from Form 1041, Schedule G, line 14.

Filers of Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands. Also enter on this line the amount(s) from Form 8689, lines 40 and 45, that you entered on line 19 of your 2019 Form 1040 or 1040-SR.

Line 8

To figure your 2018 tax, first add the amounts listed in (1) later, then subtract from that total amount the refundable credits listed in (2) later that are shown on your 2018 tax return. **(1) Add the amounts listed in the chart below based on which tax return you filed for 2018.**

IF you filed for 2018...	THEN add the following amounts shown on your 2018 tax return.
1040	Schedule 4 (Form 1040), lines 57, 59 (additional tax on distributions only), 60a,* 60b, and any write-ins on line 62 with the exception of: <ul style="list-style-type: none"> • Uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance (identified as "UT"); • Tax on excess golden parachute payments (identified as "EPP"); • Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"); • Look-back interest due under section 167(g) (identified as "8866"), and under section 460(b) (identified as "8697"); • Recapture of federal mortgage subsidy (identified as "FMSR"); and • Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24, and the Instructions for Form 8621). Also, subtract the amount from Form 8621, line 9c, that has been entered in brackets to the left of Form 1040, line 15.
1040-NR	Lines 53, 54, 55, 57 (additional tax on distributions only), 58, 59a,* 59b, and any write-ins on line 60 with the exception of: <ul style="list-style-type: none"> • Uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance (identified as "UT"); • Tax on excess golden parachute payments (identified as "EPP"); • Excise tax on insider stock compensation from an expatriated corporation (identified as "ISC"); • Look-back interest due under section 167(g) (identified as "From Form 8866"), and under section 460(b) (identified as "From Form 8697"); • Recapture of federal mortgage subsidy (identified as "FMSR"); and • Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24, and the Instructions for Form 8621).
1040-NR-EZ	line 15
1041	Schedule G, lines 4, 5, 6,* and any write-ins on line 7 with the exception of: <ul style="list-style-type: none"> • Look-back interest due under section 167(g) (identified as "From Form 8866"); • Look-back interest due under section 460(b) (identified as "From Form 8697"); and • Interest accrued on deferred tax under a section 1294 election for the year of termination (see Form 8621, Part VI, line 24, and the Instructions for Form 8621).
* If you're a household employer, include your household employment taxes on line 2. Don't include household employment taxes if both of the following are true: (1) You didn't have federal income tax withheld from your income, and (2) You wouldn't be required to make estimated tax payments even if the household employment taxes weren't included.	

(2) Subtract refundable credits listed below.

Subtract the total of the following refundable credits, if any, that you claimed on your 2018 tax return.

- Earned income credit.
- Additional child tax credit.
- Refundable part of the American opportunity credit (Form 8863, line 8).
- Credit for federal tax paid on fuels.
- Health coverage tax credit.
- Premium tax credit (Form 8962).
- Credit determined under section 1341(a)(5)(B).

Enter the 2018 tax you figured above unless the AGI on your 2018 return is more than \$150,000 (\$75,000 if married filing separately for 2019). If the AGI shown on your 2018 tax return is more than \$150,000 (\$75,000 if married filing separately), enter 110% of the amount of the tax computed earlier.

If you are filing a joint return for 2019, but you didn't file a joint return for 2018, add your 2018 tax (as figured earlier) to your spouse's 2018 tax (as figured earlier) and enter the total on line 8. If you file a separate return for 2019, but you filed a joint return with

your spouse for 2018, your 2018 tax is your share of the tax on the joint return. You are filing a separate return if you file as single, head of household, or married filing separately. If you didn't file a return for 2018 or your 2018 tax year was less than 12 months, don't complete line 8. Instead, enter the amount from line 5 on line 9. However, see *Exceptions to the Penalty*, earlier.



Form 1040 or 1040-SR filers: You may exclude the amount of your net tax liability under section 965 when calculating the amount of your maximum required annual payment based on your prior year's tax. For purposes of figuring out the amount includible on line 8 of Form 2210 only, you may refigure the amount you reported on your 2018 Form 1040, line 11a, as described below.

If you reported a net section 965 amount on your 2018 Schedule 1 (Form 1040), line 21, for purposes of figuring the amount includible on line 8 of Form 2210 only, the amount of the section 965 inclusion should be zero. Refigure lines 6 and 7 through 9 on your 2018 Form 1040, and use the refigured line 10 amount in calculating your 2018 tax for Form 2210, line 8.

If you're a shareholder of an S corporation and you reported a net section 965 amount on your 2018 Schedule 1 (Form 1040), line 21, and you reduced your 2018 Form 1040, line 11a, amount by the amount of your net tax liability deferred under section 965(i), for purposes of figuring the amount includible on line 8 of Form 2210 only, the amount of the section 965 inclusion should be zero. Do not enter any amount on your 2018 Form 1040, line 11a, amount for the amount of net tax liability deferred under section 965(i). Refigure lines 6 and 7 through 9 on your 2018 Form 1040, and use the refigured 2018 Form 1040, line 10, amount in calculating your 2018 tax for Form 2210, line 8.



Form 1041 filers: You may exclude the amount of your net tax liability under section 965 when calculating the amount of your maximum required annual payment based on your prior year's tax. For purposes of figuring the amount includible on line 8 of Form 2210 only, you may refigure the amount you reported on Schedule G, line 7, of your 2018 Form 1041 as described below.

If you reported a net section 965 amount to the extent it was distributed to a beneficiary or beneficiaries on line 8 of Form 1041, the amount of the net section 965 amount should be zero. Refigure lines 8 through 22 of Form 1041, and then refigure lines 1 through 3 and 7 of Schedule G. Use the refigured amount from Schedule G, line 7, in calculating your 2018 tax for Form 2210, line 8.

If you did not report a net section 965 amount on your 2018 Form 1041 but instead included the net tax liability under section 965 on Schedule G, line 7 (either in its entirety or reduced by the amount of the net tax liability deferred under section 965(i)), that amount should not be included. Refigure Schedule G, line 7, by not including the section 965 net tax liability (in its entirety or reduced for section 965(i)). Use the refigured amount from Schedule G, line 7, in calculating your 2018 tax for Form 2210, line 8.

Part III—Short Method

If you can use the short method, complete lines 10 through 14 to figure your total underpayment for the year, and lines 15 through 17 to figure the penalty. In certain circumstances, the IRS will waive all or part of the underpayment penalty. See *Waiver of Penalty*, earlier.

If you qualify to use this method, it will result in the same penalty amount as the regular method. However, either the annualized income installment method or the actual withholding method, explained later, may result in a smaller penalty.

You can use the short method only if you meet one of the following requirements.

- You made no estimated tax payments for 2018 (it does not matter whether you had income tax withholding).
- You paid the same amount of estimated tax on each of the four payment due dates.

If you don't meet either requirement, figure your penalty using the regular method in Part IV of Form 2210 and the penalty worksheet in the instructions.

Note. If any payment was made before the due date, you can use the short method, but the penalty may be less if you use the regular method. However, if the payment was only a few days early, the difference is likely to be small.

You can't use the short method if any of the following apply.

- You made any estimated tax payments late.
- You checked box C or D in Part II of Form 2210.
- You're filing Form 1040-NR or 1040-NR-EZ and you didn't receive wages as an employee subject to U.S. income tax withholding.



If you use the short method, you can't use the annualized income installment method to figure your underpayment for each payment period. Also, you can't use your actual withholding during each period to figure your payments for each period.

Part IV—Regular Method

Use the regular method if you aren't eligible to use the short method. See Form 2210, Part III, *Must You Use the Regular Method*. If you checked box C in Part II, complete Schedule AI before Part IV.

Form 1040-NR or 1040-NR-EZ filers. If you're filing Form 1040-NR or 1040-NR-EZ and didn't receive wages as an employee subject to U.S. income tax withholding, the instructions for completing Part IV are modified as follows.

1. Skip column (a).
2. On line 18, column (b), enter one-half of the amount on line 9 of Part I (unless you're using the annualized income installment method).
3. On line 19, column (b), enter the total tax payments made through June 15, 2019, for the 2019 tax year. If you're treating federal income tax (and excess social security or tier 1 railroad retirement tax) as having been withheld evenly throughout the year, you're considered to have paid one-third of these amounts on each payment due date.
4. Skip all lines in column (b) that are shaded in column (a).

Section A—Figure Your Underpayment

Line 18

Enter on line 18, columns (a) through (d), the amount of your required installment for the due date shown in each column heading. For most taxpayers, this is one-fourth of the required annual payment shown in Part I, line 9. However, it may be to your benefit to figure your required installments by using the annualized income installment method. See the Schedule AI instructions later.

Line 19

Table 1—List your estimated tax payments for 2019. Before completing line 19, enter in Table 1 the payments you made for 2019. Include the following payments.

- Any overpayment from your 2018 return applied to your 2019 estimated tax payments. Generally, treat the payment as made on April 15, 2019.
- Estimated tax payments you made for the 2019 tax year, plus any federal income tax and excess social security and RRTA tax withheld.
- Any payment made on your balance due return for 2019. Use the date you filed (or will file) your return or April 15, 2020, whichever is earlier, as the payment date.

Table 1. Estimated Tax Payments

Date	Payment amount	Date	Payment amount

Entries on Form 2210. Enter on line 19 the following tax payments.

- Column (a)—payments you made by April 15, 2019.
- Column (b)—payments you made after April 15, 2019, through June 17, 2019.
- Column (c)—payments you made after June 17, 2019, through September 15, 2019.
- Column (d)—payments you made after September 15, 2019, through January 15, 2020.

When figuring your payment dates and the amounts to enter on line 19 of each column, apply the following rules.

- For withheld federal income tax and excess social security or tier 1 railroad retirement tax (RRTA), you are considered to have paid one-fourth of these amounts on each payment due date unless you can show otherwise. You will find these amounts on Form 1040 or 1040-SR, line 17, and Schedule 3 (Form 1040 or 1040-SR), line 11; Form 1040-NR, lines 62a, 62b, 62c, 62d, and 67; Form 1040-NR-EZ, lines 18a and 18b; and Form 1041, line 25e.



If you treat withholding as paid for estimated tax purposes when it was actually withheld, you must check box D in Part II and complete and attach Form 2210 to your return.

- Include all estimated tax payments you made for each period. Include any overpayment from your 2018 tax return you elected to apply to your 2019 estimated tax. If your 2018 return was fully paid by the due date, treat the overpayment as a payment made on April 15, 2019. If you mail your estimated tax payments, use the date of the U.S. postmark as the date of payment.
- If an overpayment is generated on your 2018 return from a payment made after the due date, treat the payment as made on the date of payment. For example, you paid \$500 due on your 2018 return on July 1, 2019, and later amended the return and were due a \$400 refund which you elected to have applied to your estimated taxes. The \$400 overpayment would be treated as paid on July 1.
- If you file your return and pay the tax due by January 31, 2020, include on line 19, column (d), the amount of tax you pay with your tax return. In this case, you won't owe a penalty for the payment due on January 15, 2020.

Example 1. You filed your 2018 tax return on June 1, 2019, showing a \$2,000 refund. You elected to have \$1,000 of your 2018 overpayment applied to your 2019 estimated tax payments. In 2019, you had \$4,000 of federal income tax withheld from wages. You also made \$500 estimated tax payments on September 15, 2019, and January 15, 2020. On line 19, column (a), enter \$2,000 (\$1,000 withholding + \$1,000 overpayment). In column (b), enter \$1,000

(withholding), and in columns (c) and (d), enter \$1,500 (\$1,000 withholding + \$500 estimated tax payment).

Line 25

If line 25 is zero for all payment periods, you don't owe a penalty. But if you checked box C or D in Part II, you must file Form 2210 with your return. If you checked box E, you must file page 1 of Form 2210 with your return. In certain circumstances, the IRS will waive all or part of the underpayment penalty. See *Waiver of Penalty*, earlier.

Section B—Figure the Penalty

Use the penalty worksheet (Worksheet for Form 2210, Part IV, Section B—Figure the Penalty), later, to figure your penalty for each period by applying the appropriate rate against each underpayment shown in Section A, line 25. The penalty is figured for the number of days that each underpayment remains unpaid.

Your payments are applied first to any underpayment balance on an earlier installment even if you designate a payment for a later period. See *Example 2* below. Use lines 3, 6, 9, and 12 of the penalty worksheet to show the number of days an underpayment remained unpaid. Use lines 4, 7, 10, and 13 to figure the actual penalty amount by applying the appropriate rate to an underpayment for the number of days it remained unpaid.

Example 2. You had a \$500 underpayment remaining after your April 15 payment. The June 15 installment required a payment of \$1,200. On June 10, you made a payment of \$1,200 to cover the June 15 installment. However, \$500 of this payment is applied first to the April 15 installment. The penalty for the April 15 installment is figured from April 15 to June 10 (56 days). The amount remaining to be applied to the June 15 installment is \$700.

Total days per rate period. If an underpayment remained unpaid for an entire rate period, use the chart below to determine the number of days to enter in each column. The chart is organized in the same format as the penalty worksheet.

Table 2. Chart of Total Days

Rate Period	(a) 4/15/19	(b) 6/15/19	(c) 9/15/19	(d) 1/15/20
4/16/19–6/30/19	76	15	—	—
7/1/19–9/30/19	92	92	15	—
10/1/19–12/31/19	92	92	92	—
1/1/20–4/15/20	106	106	106	91

For example, if you have an underpayment on line 25, column (a), but Table 1 shows you have no payments until after January 2, 2020, you would enter “76” on line 3, column (a), of the penalty worksheet.

If you make a payment during a rate period, see Table 4-1, below, for an easy way to figure the number of days the payment is late.

Table 4-1. Calendar To Determine the Number of Days a Payment Is Late

Instructions. Use this table with Form 2210 if you're completing Part IV, Section B. First, find the number for the payment due date by going across to the column of the month the payment was due and moving down the column to the due date. Then, in the same manner, find the number for the date the payment was made. Finally, subtract the due date number from the payment date number. The result is the number of days the payment is late.

Example. The payment due date is June 15 (61). The payment was made on November 4 (203). The payment is 142 days late (203 – 61).

Day of Month	Tax Year 2019												
	2019 April	2019 May	2019 June	2019 July	2019 Aug.	2019 Sept.	2019 Oct.	2019 Nov.	2019 Dec.	2020 Jan.	2020 Feb.	2020 Mar.	2020 Apr.
1		16	47	77	108	139	169	200	230	262	292	321	351
2		17	48	78	109	140	170	201	231	263	294	322	352
3		18	49	79	110	141	171	202	232	264	295	323	353
4		19	50	80	111	142	172	203	233	265	296	324	354
5		20	51	81	112	143	173	204	234	266	297	325	355
6		21	52	82	113	144	174	205	235	267	298	326	356
7		22	53	83	114	145	175	206	236	268	298	327	357
8		23	54	84	115	146	176	207	237	269	299	328	358
9		24	55	85	116	147	177	208	238	270	300	320	359
10		25	56	86	117	148	178	209	239	271	301	330	360
11		26	57	87	118	149	179	210	240	272	302	331	361
12		27	58	88	119	150	180	211	241	273	303	332	362
13		28	59	89	120	151	181	212	242	274	304	333	363
14		29	60	90	121	152	182	213	243	275	305	333	365
15	0	30	61	91	122	153	183	214	244	277	306	334	366
16	1	31	62	92	123	154	184	215	245	277	307	335	
17	2	32	63	93	124	155	185	216	246	278	308	336	
18	3	33	64	94	125	156	186	217	247	279	309	337	
19	4	34	65	95	126	157	187	218	248	280	310	338	
20	5	35	66	96	127	158	188	219	249	281	311	339	
21	6	36	67	97	128	159	189	220	250	282	312	340	
22	7	37	68	98	129	160	190	221	251	283	313	341	
23	8	38	69	99	130	161	191	222	252	284	314	342	
24	9	39	70	100	131	162	192	223	253	285	315	343	
25	10	40	71	101	132	163	193	224	254	286	316	344	
26	11	41	72	102	133	164	194	225	255	287	317	345	
27	12	42	73	103	134	165	195	226	256	288	318	346	
28	13	43	74	104	135	166	196	227	257	289	319	347	
29	14	44	75	105	136	167	197	228	258	290	320	348	
30	15	45	76	106	137	168	198	229	259	290		349	
31		46		107	138		199		260	291		350	

Example 3. Your required installment for each payment due date is \$4,000. You made the following estimated tax payments.

Date	Payments
4/30/19	\$2,000
6/15/19	\$3,000
9/15/19	\$4,000
1/15/20	\$4,000

Worksheet for Form 2210, Part IV, Section B—Figure the Penalty (Penalty Worksheet)

Line 1b. If more than one payment was applied to fully pay the underpayment amount in a column (line 1a), enter on line 1b the date and amount applied up to the underpayment amount. If a payment was more than the underpayment amount, enter the excess in the next column with the same date.

Line 1a, column (a), shows \$4,000. You enter "4/30 \$2,000" and "6/15 \$2,000" on line 1b, column (a). The remaining \$1,000 (\$3,000

Worksheet for Form 2210, Part IV, Section B—Figure the Penalty (Penalty Worksheet)

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you will need to make more than one computation for that column.

		Payment Due Dates			
		(a) 4/15/19	(b) 6/15/19	(c) 9/15/19	(d) 1/15/20
1a Enter your underpayment from Part IV, Section A, line 25	1a				
1b Date and amount of each payment applied to the underpayment in the same column. Don't enter more than the underpayment amount on line 1a for each column (see instructions). Note. Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	1b				
Rate Period 1: April 16, 2019–June 30, 2019					
2 Computation starting dates for this period	2	4/15/19	6/15/19		
		Days:	Days:		
3 Number of days from the date on line 2 to the date the amount on line 1a was paid or 6/30/19, whichever is earlier	3				
4 Underpayment on line 1a × $\frac{\text{Number of days on line 3}}{365}$ × 0.06	4	\$	\$		
Rate Period 2: July 1, 2019–September 30, 2019					
5 Computation starting dates for this period	5	6/30/19	6/30/19	9/15/19	
		Days:	Days:	Days:	
6 Number of days from the date on line 5 to the date the amount on line 1a was paid or 9/30/19, whichever is earlier	6				
7 Underpayment on line 1a × $\frac{\text{Number of days on line 6}}{365}$ × 0.05	7	\$	\$	\$	
Rate Period 3: October 1, 2019–December 31, 2019					
8 Computation starting dates for this period	8	9/30/19	9/30/19	9/30/19	
		Days:	Days:	Days:	
9 Number of days from the date on line 8 to the date the amount on line 1a was paid or 12/31/19, whichever is earlier	9				
10 Underpayment on line 1a × $\frac{\text{Number of days on line 9}}{365}$ × 0.05	10	\$	\$	\$	
Rate Period 4: January 1, 2020–April 15, 2020					
11 Computation starting dates for this period	11	12/31/19	12/31/19	12/31/19	1/15/20
		Days:	Days:	Days:	Days:
12 Number of days from the date on line 11 to the date the amount on line 1a was paid or 4/15/20, whichever is earlier	12				
13 Underpayment on line 1a × $\frac{\text{Number of days on line 12}}{366}$ × 0.05	13	\$	\$	\$	\$
14 Penalty. Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 27 of Part IV, Section B	14				\$

– \$2,000) of the June 15 payment is entered on line 1b, column (b), “6/15 \$1,000.” Also enter “9/15 \$3,000” on line 1b, column (b), because \$3,000 of the \$4,000 September payment must be used to fully pay the June underpayment. Continue in this manner until all your payments are used.

Line 3. If more than one payment was applied to an underpayment on line 1a, enter the number of days each payment was late.

Example 4. Using the same facts as *Example 3* above, enter “15” (number of days from 4/15 to 4/30) and “61” (number of days from 4/15 to 6/15) on line 3, column (a) (see illustration under *Example 5* below).

Line 4. Make the computation requested on line 4 and enter the result. If more than one payment was required to fully satisfy an underpayment amount, make a separate computation for each payment. See *Example 5* below.

Example 5. Assume the same facts as in *Example 3*. On line 4, enter the penalty for each underpayment: “\$4.93” ($\$2,000 \times (15 \div 365) \times 0.06$) and “\$20.05” ($\$2,000 \times (61 \div 365) \times 0.06$). The entries are illustrated below.

(a)		
2	4/15/19	
3	Days: 15	Days: 61
4	\$4.93	\$20.05

Column (a) is fully paid in the first rate period; therefore, lines 6, 7, 9, 10, 12, and 13 for column (a) would be blank. Continue with the underpayment in columns (b), (c), and (d) in the same manner.

Note. If an underpayment balance remains for the remaining rate periods, calculate the penalty using the same steps as explained above, but use the dates and interest rates on lines 6 and 7 for rate period 2, lines 9 and 10 for rate period 3, and lines 12 and 13 for rate period 4.

Schedule AI—Annualized Income Installment Method

If your income varied during the year because, for example, you operated your business on a seasonal basis or had a large capital gain late in the year, you may be able to lower or eliminate the amount of one or more required installments by using the annualized income installment method. Use Schedule AI to figure the required installments to enter on Form 2210, Part IV, line 18.



If you use Schedule AI for any payment due date, you must use it for all payment due dates.

To use the annualized income installment method to figure the penalty, you must do all of the following.

1. Complete Schedule AI, Part I (and Part II, if necessary). Enter the amounts from Schedule AI, Part I, line 27, columns (a) through (d), in the corresponding columns of Form 2210, Part IV, line 18.
2. Complete Part IV to figure the penalty. This includes completing the penalty worksheet, earlier, in the instructions.
3. Check box C in Part II.
4. For each period shown on Schedule AI, figure your income and deductions based on your method of accounting. If you use the cash method of accounting (used by most people), include all income actually or constructively received during the period and all deductions actually paid during the period.
5. Attach Form 2210, Parts I, II, IV, and Schedule AI to your return.

Note. Each period (see the top of Schedule AI) includes amounts from the previous period(s).

- Period (a) includes items for January 1 through March 31.

- Period (b) includes items for January 1 through May 31.
- Period (c) includes items for January 1 through August 31.
- Period (d) includes items for the entire year.

Additional information. Estates and trusts, see Notice 87-32.

Individuals filing Form 1040-NR or 1040-NR-EZ. If you're filing Form 1040-NR or 1040-NR-EZ and you didn't receive wages as an employee subject to U.S. income tax withholding, follow these modified instructions for Schedule AI.

1. Skip column (a).
2. Beginning with column (b), enter on line 1 your income for the period that is effectively connected with a U.S. trade or business.
3. Increase the amount on line 19 by the amount determined by multiplying your income for the period that isn't effectively connected with a U.S. trade or business by the following.
 - In column (b), 72%.
 - In column (c), 45%.
 - In column (d), 30%.

However, if you can use a treaty rate lower than 30%, use the percentages determined by multiplying your treaty rate by 2.4, 1.5, and 1, respectively.

4. Enter on line 24, column (b), one-half of the amount from Form 2210, Part I, line 9. In columns (c) and (d), enter one-fourth of that amount.

5. Skip column (b) of lines 22 and 25.

Part I—Annualized Income Installments

To figure the amount of each required installment, Schedule AI selects the smaller of the annualized income installment or the regular installment (that has been increased by the amount saved by using the annualized income installment method in figuring any earlier installments).

Line 1

For each period (column), figure your total income minus your adjustments to income. Include your share of partnership or S corporation income or loss items for the period.

If you're self-employed, be sure to take into account the deductible part of your self-employment tax.

Line 2

Estates and trusts don't use the amounts shown in columns (a) through (d). Instead, use 6, 3, 1.71429, and 1.09091, respectively, as the annualization amounts.

Line 6

If you itemized deductions, multiply line 4 of each column by line 5 and enter the result on line 6.

Line 7

If you're a resident of India and a student or business apprentice, enter your standard deduction from Form 1040-NR, line 37; or Form 1040-NR-EZ, line 11.

Line 9

Enter your deduction for qualified business income. For information on how to compute your deduction for qualified business income, see the instructions for Forms 8995 and 8995-A.

Line 12

Form 1040, 1040-SR, 1040-NR, or 1040-NR-EZ filers, enter -0- in each column. Estates and trusts, use the exemption amount shown on your return.

Line 14

To compute the tax, see the instructions for your tax return for the applicable Tax Table or worksheet to use. For example, Form 1040 or 1040-SR filers can use the Tax Table, Tax Computation

Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, Foreign Earned Income Tax Worksheet, Schedule J, or Form 8615, Tax for Certain Children Who Have Unearned Income.

2019 Estimated Tax. Part I, Line 4
Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the amount from the appropriate worksheet. <ul style="list-style-type: none"> • Line 3 of your 2019 Estimated Tax Worksheet. (Worksheet 2-1 in Pub. 505) • Line 3 of Worksheet 2-6 in Pub. 505 (use if you will exclude or deduct foreign earned income or housing) 	1. _____
2. Enter your qualified dividends expected for 2019 ¹	2. _____
3. Enter your net capital gain expected for 2019 ¹	3. _____
4. Add lines 2 and 3	4. _____
5. Enter your 28% rate gain or loss expected for 2019 ²	5. _____
6. Enter your unrecaptured section 1250 gain expected for 2019	6. _____
7. Add lines 5 and 6	7. _____
8. Enter the smaller of line 3 or line 7	8. _____
9. Subtract line 8 from line 4	9. _____
10. Subtract line 9 from line 1. If zero or less, enter -0-	10. _____
11. Enter the smaller of line 1 or \$78,750 (\$39,375 if single or married filing separately, or \$52,750 if head of household)	11. _____
12. Enter the smaller of line 10 or line 11	12. _____
13. Subtract line 4 from line 1. If zero or less, enter -0-	13. _____
14. Enter the larger of line 12 or line 13 Note. If line 11 and line 12 are the same, skip line 15 and go to line 16.	14. _____
15. Subtract line 12 from line 11. This is the amount taxed at 0% Note. If lines 1 and 11 are the same, skip lines 16 through 36 and go to line 37.	15. _____
16. Enter the smaller of line 1 or line 9	16. _____
17. Enter the amount from line 15. If line 15 is blank, enter -0-	17. _____
18. Subtract line 17 from line 16. If zero or less, enter -0-	18. _____
19. Enter: <ul style="list-style-type: none"> • \$434,500 if single, • \$244,425 if married filing separately, • 488,850 if married filing jointly or qualifying widow(er), or • \$461,700 if head of household 	19. _____
20. Enter the smaller of line 1 or line 19	20. _____
21. Add lines 14 and 15	21. _____
22. Subtract line 21 from line 20. If zero or less, enter -0-	22. _____
23. Enter the smaller of line 18 or line 22	23. _____
24. Multiply line 23 by 15% (0.15)	24. _____
25. Add line 17 and line 23. If line 1 equals the sum of lines 21 and 23, then skip lines 26 through 36 and go to line 37	25. _____
26. Subtract line 25 from line 16	26. _____
27. Multiply line 26 by 20% (0.20)	27. _____
28. Enter the smaller of line 3 or line 6	28. _____
29. Add lines 4 and 14	29. _____
30. Enter the amount from line 1 above	30. _____
31. Subtract line 30 from line 29. If zero or less, enter -0-	31. _____
32. Subtract line 31 from line 28. If zero or less, enter -0-	32. _____
33. Multiply line 32 by 25% (0.25) Note. If line 5 is zero or blank, skip lines 34 through 36 and go to line 37.	33. _____
34. Add lines 14, 15, 23, 26, and 32	34. _____
35. Subtract line 34 from line 1	35. _____

2019 Estimated Tax. Part I, Line 4
Qualified Dividends and Capital Gain Tax Worksheet (Continued)

36. Multiply line 35 by 28% (0.28)	36.
37. Figure the tax on the amount on line 14 from the 2019 Tax Rate Schedules	37.
38. Add lines 24, 27, 33, 36, and 37	38.
39. Figure the tax on the amount on line 1 from the 2019 Tax Rate Schedules	39.
40. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 38 or line 39 here and on Part 1, line 4 (or line 4 of Worksheet 2-6 in Pub. 505)	40.

¹ If you expect to deduct investment interest expense, don't include on this line any qualified dividends or net capital gain that you will elect to treat as investment income.
² This includes a section 1202 exclusion from eligible gain on qualified small business stock and gain or loss from the sale or exchange of collectibles. See the Instructions for Schedule D (Form 1040) for more information.

Line 16

Enter all of the other taxes you owed because of events that occurred during the months shown in the column headings. Include the same taxes used to figure Form 2210, Part I, line 2 (except self-employment tax), plus the tax from Form 4972, Tax on Lump-Sum Distributions; Form 8814, Parents' Election To Report Child's Interest and Dividends; and any alternative minimum tax (AMT).

To figure the AMT, Form 1040 or 1040-SR filers use Form 6251; estates and trusts use Schedule I (Form 1041). Figure alternative minimum taxable income based on your income and deductions during the periods shown in the column headings. Multiply this amount by the annualization amounts shown for each column on Schedule AI, line 2, before subtracting the AMT exemption.

Line 18

For each column, enter the credits you're entitled to because of events that occurred during the months shown in the column headings. These are the credits you used to arrive at the amounts on lines 1 and 3 of Part I, Required Annual Payment.

When figuring your credits, annualize any item of income or deduction used to figure each credit. For example, if your earned income (and AGI) for the first period (column (a)) is \$8,000 and you qualify for the earned income credit (EIC), use your annualized earned income (\$32,000) to figure your EIC for column (a).

Part II—Annualized Self-Employment Tax

If you had net earnings from self-employment during any period, complete Part II for that period to figure your annualized self-employment tax.

If you're married and filing a joint return and both you and your spouse had net earnings from self-employment, complete a separate Part II for each spouse. Enter on line 15 of Schedule AI, Part I, the combined amounts from line 36 of each spouse's Part II.

Any Additional Medicare Tax on self-employment income will be computed in Part I.

Line 28

Generally, to figure your net earnings from self-employment on line 28, multiply your net profit from all trades or businesses for each period by 92.35% (0.9235).

However, if your Form W-2 showed church employee income or you deducted Conservation Reserve Program payments on your Schedule SE, use a separate Schedule SE as a worksheet to calculate net earnings from self-employment for each period. For this purpose, net earnings from self-employment is the amount on Short Schedule SE, line 4, or Long Schedule SE, line 6.

Line 30

If you filed Form 4137, Social Security and Medicare Tax on Unreported Tip Income, or Form 8919, Uncollected Social Security and Medicare Tax on Wages, use the following instructions to figure the additional amount to include in the appropriate columns of line 30.

- Form 4137: Include the actual unreported tips for the period subject to social security tax. This will be the amount on Form 4137, line 10, when the form is completed for a specific period.
- Form 8919: Include the actual wages for the period from which the social security tax wasn't withheld. This will be the amount on Form 8919, line 10, when the form is completed for a specific period.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

	Short Method	Regular Method
Recordkeeping	13 min.	13 min.
Learning about the law or the form	12 min.	13 min.
Preparing the form	36 min.	4 hr., 06 min.
Copying, assembling, and sending the form to the IRS	20 min.	1 hr., 03 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we'd be happy to hear from you. See the instructions for the tax return with which this form is filed.