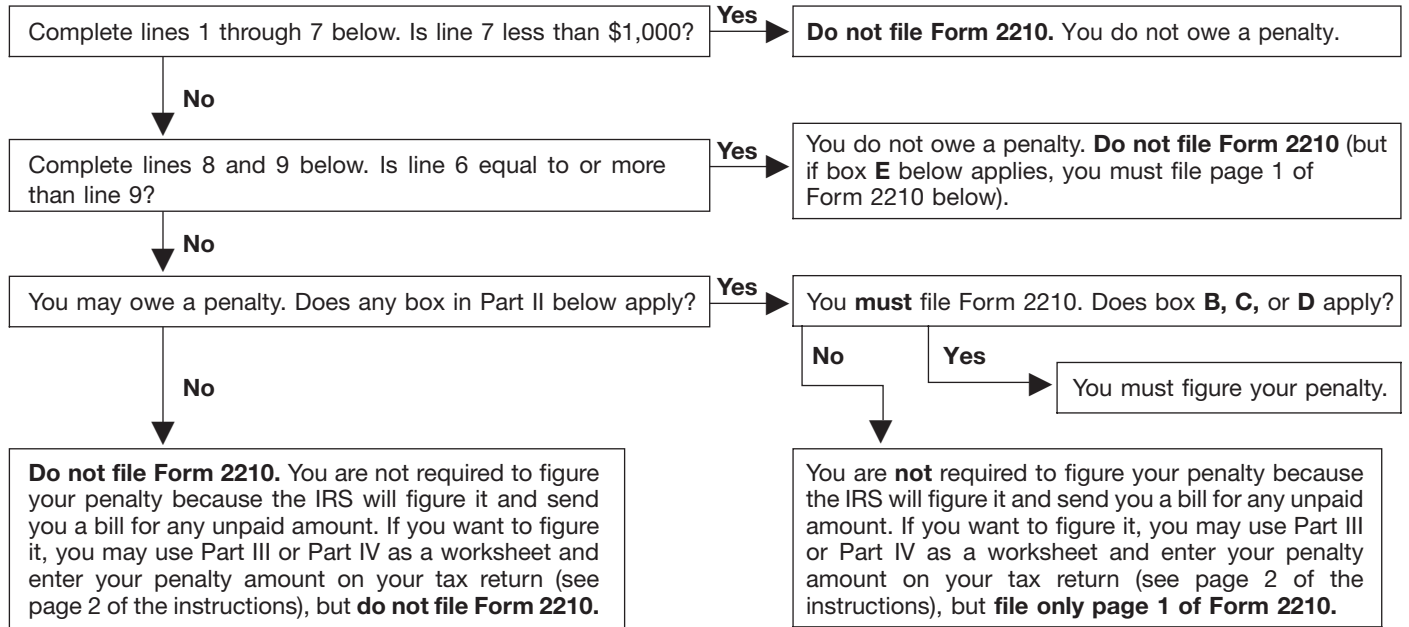


Name(s) shown on tax return

Identifying number

Do You Have To File Form 2210?



Part I Required Annual Payment (see page 2 of the instructions)

1	Enter your 2004 tax after credits from Form 1040, line 56 (or comparable line of your return)	1		
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2		
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for federal tax paid on fuels, and health coverage tax credit for eligible individuals	3	()
4	Current year tax. Combine lines 1, 2, and 3	4		
5	Multiply line 4 by 90% (.90)	5		
6	Withholding taxes. Do not include estimated tax payments. See page 2 of the instructions	6		
7	Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210	7		
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8		
9	Required annual payment. Enter the smaller of line 5 or line 8	9		

Next: Is line 9 more than line 6?

- No.** You **do not** owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- Yes.** You may owe a penalty, but **do not 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 only box **A** or **E** (or both) applies, file only page 1 of Form 2210. You are **not** 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 (see page 2 of the instructions), but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210.**

- A** You request a **waiver** (see page 1 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** You request a waiver (see page 1 of the 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 wages 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 2003 or 2004, 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 are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

Part III Short Method

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax) **or**
- You paid estimated tax in **equal** amounts on your due dates.

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 did not receive wages as an employee subject to U.S. income tax withholding.

Note: *If any payment was made earlier than the due date, you may 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.*

10	Enter the amount from line 9, Form 2210				10		
11	Enter the amount, if any, from line 6, Form 2210	11					
12	Enter the total amount, if any, of estimated tax payments you made	12					
13	Add lines 11 and 12				13		
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box E on page 1				14		
15	Multiply line 14 by .03184				15		
16	<ul style="list-style-type: none"> ● If the amount on line 14 was paid on or after 4/15/05, enter -0-. ● If the amount on line 14 was paid before 4/15/05, make the following computation to find the amount to enter on line 16. 						
	Amount on line 14 × Number of days paid before 4/15/05 × .00014				16		
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 75; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked a box in Part II on page 1 ▶				17		

Part IV Regular Method (See page 2 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/04	(b) 6/15/04	(c) 9/15/04	(d) 1/15/05
18	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column				
19	Estimated tax paid and tax withheld (see page 2 of 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 do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II Complete lines 20 through 26 of one column before going to the next column.				
20	Enter the amount, if any, from line 26 in previous column				
21	Add lines 19 and 20				
22	Add the amounts on lines 24 and 25 in previous column				
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19				
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-				
25	Underpayment. 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. ▶				
26	Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column				

Section B—Figure the Penalty (Complete lines 27 through 34 of one column before going to the next column.)

Rate Period 1	April 16, 2004—June 30, 2004		4/15/04	6/15/04			
	27	28	Days:	Days:			
	27	Number of days from the date shown above line 27 to the date the amount on line 25 was paid or 6/30/04, whichever is earlier					
	28	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 27}}{366} \times .05$ ▶	\$	\$			
Rate Period 2	July 1, 2004—September 30, 2004		6/30/04	6/30/04	9/15/04		
	29	30	Days:	Days:	Days:		
	29	Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 9/30/04, whichever is earlier					
	30	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 29}}{366} \times .04$ ▶	\$	\$	\$		
Rate Period 3	October 1, 2004—December 31, 2004		9/30/04	9/30/04	9/30/04		
	31	32	Days:	Days:	Days:		
	31	Number of days from the date shown above line 31 to the date the amount on line 25 was paid or 12/31/04, whichever is earlier					
	32	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 31}}{366} \times .05$ ▶	\$	\$	\$		
Rate Period 4	January 1, 2005—April 15, 2005		12/31/04	12/31/04	12/31/04	1/15/05	
	33	34	Days:	Days:	Days:	Days:	
	33	Number of days from the date shown above line 33 to the date the amount on line 25 was paid or 4/15/05, whichever is earlier					
	34	Underpayment on line 25 (see page 5 of the instructions) × $\frac{\text{Number of days on line 33}}{365} \times .05$ ▶	\$	\$	\$	\$	
35	Penalty. Add all amounts on lines 28, 30, 32, and 34 in all columns. Enter the total here and on Form 1040, line 75; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked a box in Part II ▶					35	\$

Schedule AI—Annualized Income Installment Method (See pages 5 and 6 of the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/29/04, 4/30/04, 7/31/04, and 11/30/04.

	(a) 1/1/04–3/31/04	(b) 1/1/04–5/31/04	(c) 1/1/04–8/31/04	(d) 1/1/04–12/31/04
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Part I Annualized Income Installments

1				
2	4	2.4	1.5	1
3				
4				
5	4	2.4	1.5	1
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18	22.5%	45%	67.5%	90%
19				
20				
21				
22				
23				
24				
25				

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

26				
27	\$21,975	\$36,625	\$58,600	\$87,900
28				
29				
30	0.496	0.2976	0.186	0.124
31				
32	0.116	0.0696	0.0435	0.029
33				
34				