

Part I Required Annual Payment

1	Enter your 2021 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the 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	Other payments and refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	
5	Multiply line 4 by 90% (0.90)	5	
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	
8	Maximum required annual payment based on prior year's tax (see 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 **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 as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.