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IRS Provides Estimated Tax Penalty Relief to Farmers and Fishermen Receiving Corrected Premium Tax Credit Forms

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WASHINGTON — Farmers and fishermen who miss this year's March 2 tax deadline because they are receiving corrected premium tax credit forms (Form 1095-A) from the Health Insurance Marketplace will have until April 15, 2015, to file their 2014 returns and pay any tax due, the Internal Revenue Service announced today.

The IRS is providing this relief because a number of taxpayers have been informed that they will be receiving corrected Forms 1095-A from the Health Insurance Marketplace. Taxpayers need this form to file a complete and accurate return. As a result, the IRS is waiving the penalty for failing to make 2014 estimated tax payments for any farmer or fisherman who, due to this delay, files their return and pays any tax due by Wednesday, April 15. Additional guidance on this issue will be forthcoming.

Normally, farmers and fishermen who choose not to make quarterly estimated tax payments are not subject to a penalty if they file their returns and pay the full amount of tax due by March 1. This year, the due date was pushed back to Monday, March 2, because the normal deadline falls on a Sunday. A taxpayer qualifies as a farmer or fisherman for tax year 2014 if at least two-thirds of the taxpayer's total gross income was from farming or fishing in either 2013 or 2014.

Farmers and fishermen requesting this penalty waiver must attach [Form 2210-F](#) to their tax return. The form can be submitted electronically or on paper. The taxpayer's name and identifying number should be entered at the top of the form, the waiver box (Part I, Box A) should be checked, and the rest of the form should be left blank.

General information for tax filers about the 1095-A error and how individuals can learn if their form is affected is available on the CMS website [here](#). Treasury provided additional information for tax filers who have already filed using an incorrect form, which is available [here](#).

Forms, instructions, and other tax assistance are available on IRS.gov. The IRS reminds farmers, fishermen and other individual filers that the new IRS [Direct Pay](#) tool offers taxpayers the fastest and easiest way to pay any tax due. Details on this and other payment options are available through the [Pay Your Tax Bill](#) link on IRS.gov.