



TaxNewsFlash

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Notice 2019-25: Expanded estimated tax penalty waiver for 2018, individual taxpayers

The IRS today released an advance version of Notice 2019-25 that modifies and supersedes the guidance in Notice 2019-11. Notice 2019-11 waived the addition to tax under section 6654 for underpayment of estimated income tax for certain individuals who were otherwise required to make tax year 2018 estimated income tax payments on or before January 15, 2019, so long as those individuals had made payments equal to or greater than 85% of the tax shown on the return for 2018.

Read [TaxNewsFlash](#) about Notice 2019-11.

Today's [Notice 2019-25](#) [PDF 20 KB]:

- Increases the availability of the waiver of the addition to tax by expanding the waiver to individuals whose total withholding and estimated tax payments equal or exceed 80% of the tax shown on the return for the 2018 tax year, reduced from the 85% threshold in Notice 2019-11
- Updates procedures for requesting the waiver of the addition to tax for failure to make estimated income tax payments for the 2018 taxable year by providing special instructions for completing Form 2210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
- Provides special procedures for taxpayers who paid additions to tax for underpayment of estimated tax but who qualify for relief under this notice to request a refund of the addition to tax on Form 843, *Claim for Refund and Request for Abatement*

Read a related IRS release, [IR-2019-55](#).

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