

2016 Estimated Tax Worksheet

Keep for Your Records



1	Adjusted gross income you expect in 2016 (see instructions)			1	
2	<ul style="list-style-type: none"> If you plan to itemize deductions, enter the estimated total of your itemized deductions. Caution: If line 1 is over \$155,650 your deduction may be reduced. See Pub. 505 for details.				
	<ul style="list-style-type: none"> If you do not plan to itemize deductions, enter your standard deduction. 			2	
3	Subtract line 2 from line 1.			3	
4	Exemptions. Multiply \$4,050 by the number of personal exemptions. Caution: See Worksheet 2-6 in Pub. 505 to figure the amount to enter if line 1 is over: \$155,650			4	
5	Subtract line 4 from line 3			5	
6	Tax. Figure your tax on the amount on line 5 by using the 2016 Tax Rate Schedules. Caution: If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-7 and 2-8 in Pub. 505 to figure the tax. . . .			6	
7	Alternative minimum tax from Form 6251 or included on Form 1040A, line 28			7	
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44			8	
9	Credits (see instructions). Do not include any income tax withholding on this line			9	
10	Subtract line 9 from line 8. If zero or less, enter -0-			10	
11	Self-employment tax (see instructions)			11	
12	Other taxes (see instructions)			12	
13a	Add lines 10 through 12			13a	
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and refundable credit from Form 8885			13b	
c	Total 2016 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0- ▶			13c	
14a	Multiply line 13c by 90% (66 ² / ₃ % for farmers and fishermen)	14a			
b	Required annual payment based on prior year's tax (see instructions)	14b			
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b ▶			14c	
	Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see chapter 2 of Pub. 505.				
15	Income tax withheld and estimated to be withheld during 2016 (including income tax withholding on pensions, annuities, certain deferred income, etc.)			15	
16a	Subtract line 15 from line 14c	16a			
	Is the result zero or less? <input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> No. Go to line 16b.				
b	Subtract line 15 from line 13c	16b			
	Is the result less than \$1,000? <input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> No. Go to line 17 to figure your required payment.				
17	If the first payment you are required to make is due April 18, 2016, enter 1/4 of line 16a (minus any 2015 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order			17	

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see *Payment Due Dates*.)

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Payment number	Payment due date	(a) Amount due		(b) Date paid	(c) Check or money order number, or credit or debit card confirmation number	(d) Amount paid (do not include any convenience fee)*		(e) 2015 overpayment credit applied		(f) Total amount paid and credited (add (d) and (e))
1	4/18/2016									
2	6/15/2016									
3	9/15/2016									
4	1/17/2017**									
Total. ▶										

* You can deduct the convenience fee charged by the service provider in 2016 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2016 income tax return.

** You do not have to make this payment if you file your 2016 tax return by January 31, 2017, and pay the entire balance due with your return.

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax. Our legal right to ask for this information is Internal Revenue Code section 6654, which requires that you pay your taxes in a specified manner to avoid being penalized. Additionally, sections 6001, 6011, and 6012(a) and their regulations require you to file a return or statement for any tax for which you are liable; section 6109 requires you to provide your identifying number. Failure to provide this information, or providing false or fraudulent information, may subject you to penalties.

You are not 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 stated in Code section 6103.

We may disclose the information to the Department of Justice for civil and criminal litigation and to other federal agencies, as provided by law.

We may disclose it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, do not give the information asked for, or give fraudulent information, you may be charged penalties and be subject to criminal prosecution.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this package simpler, we would be happy to hear from you. See the instructions for your income tax return.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2016 Estimated Tax

Payment **4**
Voucher

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2016 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year — Due Jan. 17, 2017

Amount of estimated tax you are paying by check or money order.		
	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)		
	Foreign country name	Foreign province/county	Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2016)

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Calendar year—Due Sept. 15, 2016		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)		
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Calendar year—Due June 15, 2016		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)		
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Calendar year—Due April 18, 2016		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)		
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