

2024 Estimated Tax Worksheet

Keep for Your Records



1 Adjusted gross income you expect in 2024 (see instructions)		1	
2a Deductions		2a	
• If you plan to itemize deductions, enter the estimated total of your itemized deductions.			
• If you don't plan to itemize deductions, enter your standard deduction.			
b If you can take the qualified business income deduction, enter the estimated amount of the deduction		2b	
c Add lines 2a and 2b		2c	
3 Subtract line 2c from line 1		3	
4 Tax. Figure your tax on the amount on line 3 by using the 2024 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 2-5 and 2-6 in Pub. 505 to figure the tax		4	
5 Alternative minimum tax from Form 6251		5	
6 Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040 or 1040-SR, line 16		6	
7 Credits (see instructions). Do not include any income tax withholding on this line		7	
8 Subtract line 7 from line 6. If zero or less, enter -0-		8	
9 Self-employment tax (see instructions)		9	
10 Other taxes (see instructions)		10	
11a Add lines 8 through 10		11a	
b Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and section 1341 credit		11b	
c Total 2024 estimated tax. Subtract line 11b from line 11a. If zero or less, enter -0-		11c	
12a Multiply line 11c by 90% (66 ² / ₃ % for farmers and fishermen)	12a		
b Required annual payment based on prior year's tax (see instructions)	12b		
c Required annual payment to avoid a penalty. Enter the smaller of line 12a or 12b		12c	
Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11c 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 11c. For details, see chapter 2 of Pub. 505.			
13 Income tax withheld and estimated to be withheld during 2024 (including income tax withholding on pensions, annuities, certain deferred income, and Additional Medicare Tax withholding)		13	
14a Subtract line 13 from line 12c	14a		
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 14b.			
b Subtract line 13 from line 11c	14b		
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 15 to figure your required payment.			
15 If the first payment you are required to make is due April 15, 2024, enter ¼ of line 14a (minus any 2023 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		15	

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) 2023 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/15/2024						
2	6/17/2024						
3	9/16/2024						
4	1/15/2025*						
Total							

*You do not have to make this payment if you file your 2024 tax return by January 31, 2025, **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 territories 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.

Need to make a payment?

Save time by paying online. Paying online is convenient and secure.

The IRS offers easy ways to electronically pay your taxes.

Use Your Online Account (no fees)

- Go to www.irs.gov/Account to login and make a payment.
- Make a tax payment online directly from your checking or savings account.
- View your balance, payment plan details and options, digital copies of certain notices, and more.

Pay by Bank Account (no fees)

- Use Direct Pay online to make an individual tax payment from your checking or savings account without registration.
- Register for the Electronic Federal Tax Payment System (EFTPS) to make one-time or recurring payments from your checking or savings account.
- When you e-file with tax software or a tax professional, you can schedule an electronic funds withdrawal (EFW).

Pay by Card (processing fees apply)

- Pay online or by phone.
- When e-filing pay through tax preparation software.
- Processing fees go to a payment processor and limits apply. The IRS does not receive any fees.

Go to www.irs.gov/Payments for more details or to make a payment.

Separate here.

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

2024 Estimated Tax

Payment Voucher **4**

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 "2024 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. 15, 2025

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

Pay online at www.irs.gov/etpay

Simple. Fast. Secure.

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

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

Form 1040-ES (2024)

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Calendar year—Due Sept. 16, 2024
Amount of estimated tax you are paying by check or money order.

Pay online at
www.irs.gov/etpay

**Simple.
Fast.
Secure.**

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

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

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Calendar year—Due June 17, 2024
Amount of estimated tax you are paying by check or money order.

Pay online at
www.irs.gov/etpay

**Simple.
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Secure.**

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

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Separate here.

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 "2024 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 April 15, 2024
Amount of estimated tax you are paying by check or money order.

Pay online at
www.irs.gov/etpay

**Simple.
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Secure.**

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

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Form 1040-ES (2024)