

# 2018 Estimated Tax Worksheet

Keep for Your Records



<b>1</b> Adjusted gross income you expect in 2018 (see instructions) . . . . .		<b>1</b>	
<b>2a</b> Deductions . . . . .		<b>2a</b>	
<ul style="list-style-type: none"> <li>• If you plan to itemize deductions, enter the estimated total of your itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income.*</li> <li>• If you don't plan to itemize deductions, enter your standard deduction.</li> </ul>	}		
<b>b</b> If you qualify for the deduction under section 199A, enter the estimated amount of the deduction you are allowed on your qualified business income from a qualified trade or business . . . . .		<b>2b</b>	
<b>c</b> Add lines 2a and 2b . . . . . ▶		<b>2c</b>	
<b>3</b> Subtract line 2c from line 1 . . . . .		<b>3</b>	
<b>4 Tax.</b> Figure your tax on the amount on line 3 by using the <b>2018 Tax Rate Schedules</b> . <b>Caution:</b> 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 . . . . .		<b>4</b>	
<b>5</b> Alternative minimum tax from <b>Form 6251</b> or included on <b>Form 1040A, line 28</b> . . . . .		<b>5</b>	
<b>6</b> Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44 . . . . .		<b>6</b>	
<b>7</b> Credits (see instructions). <b>Do not</b> include any income tax withholding on this line . . . . .		<b>7</b>	
<b>8</b> Subtract line 7 from line 6. If zero or less, enter -0- . . . . .		<b>8</b>	
<b>9</b> Self-employment tax (see instructions) . . . . .		<b>9</b>	
<b>10</b> Other taxes (see instructions) . . . . .		<b>10</b>	
<b>11a</b> Add lines 8 through 10 . . . . .		<b>11a</b>	
<b>b</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 . . . . .		<b>11b</b>	
<b>c Total 2018 estimated tax.</b> Subtract line 11b from line 11a. If zero or less, enter -0- . . . . . ▶		<b>11c</b>	
<b>12a</b> Multiply line 11c by 90% (66 <sup>2</sup> / <sub>3</sub> % for farmers and fishermen) . . . . .	<b>12a</b>		
<b>b</b> Required annual payment based on prior year's tax (see instructions) . . . . .	<b>12b</b>		
<b>c Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 12a or 12b . . . . . ▶		<b>12c</b>	
<b>Caution:</b> 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.			
<b>13</b> Income tax withheld and estimated to be withheld during 2018 (including income tax withholding on pensions, annuities, certain deferred income, etc.) . . . . .		<b>13</b>	
<b>14a</b> Subtract line 13 from line 12c . . . . .	<b>14a</b>		
Is the result zero or less?			
<input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments.			
<input type="checkbox"/> <b>No.</b> Go to line 14b.			
<b>b</b> Subtract line 13 from line 11c . . . . .	<b>14b</b>		
Is the result less than \$1,000?			
<input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments.			
<input type="checkbox"/> <b>No.</b> Go to line 15 to figure your required payment.			
<b>15</b> If the first payment you are required to make is due April 17, 2018, enter 1/4 of line 14a (minus any 2017 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 . . . . .		<b>15</b>	

\*When figuring your 2018 estimated taxes, and estimating your deductions, you might want to take into account that the standard deduction for all filing statuses has increased substantially and many itemized deductions have been eliminated or the deduction amount has been reduced. See the items under *What's New*.

**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) 2017 overpayment credit applied		(f) Total amount paid and credited (add (d) and (e))
1	4/17/2018									
2	6/15/2018									
3	9/17/2018									
4	1/15/2019*									
Total. . . . . ▶										

\* You do not have to make this payment if you file your 2018 tax return by January 31, 2019, **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

**2018 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 “2018 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, 2019**

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

<b>Print or type</b>	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 (2018)

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<b>Calendar year—Due Sept. 17, 2018</b>		
Amount of estimated tax you are paying		
by check or money order.	Dollars	Cents

<b>Print or type</b>	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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<b>Calendar year—Due June 15, 2018</b>		
Amount of estimated tax you are paying		
by check or money order.	Dollars	Cents

<b>Print or type</b>	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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<b>Calendar year—Due April 17, 2018</b>		
Amount of estimated tax you are paying		
by check or money order.	Dollars	Cents

<b>Print or type</b>	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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