Publication 505

Tax Withholding and Estimated Tax

For use in **2024**

Volume 4 of 4

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Department of the Treasury
Internal Revenue Service

Publication 505 (Rev. 2024) Catalog Number 39260E
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Electronic Federal Tax Payment System (EFTPS)

Allows you to pay your taxes online or by phone directly from your checking or saving account.There is no fee for this service. You must be enrolled either online or have an enrollment form mailed to you. See *EFTPS* under *Pay by Phone*, later.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: **(1)** call one of the debit or credit card service providers, or **(2)** use the Electronic Federal Tax Payment System (EFTPS) to pay directly from your checking or savings account.

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

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EFTPS. To get more information about EFTPS or to enroll in EFTPS, visit *EFTPS.gov* or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go application.

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of $1,000 per day per transaction. To make a cash payment, you must choose a payment processor online with ACI Payments, Inc. at *fed.acipayonline.com* or *www.Pay1040.com*. For more information, go to *IRS.gov/ paywithcash* or see Pub. 5250. Don't send cash payments through the mail.

Pay by Check or Money Order Using the Estimated Tax Payment Voucher

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. Each payment of estimated tax by check or money

order must be accompanied by a payment voucher from Form 1040-ES. If you use your own envelopes (and not the window envelope that comes with the 1040-ES package), make sure you mail your payment vouchers to the address shown in the Form 1040-ES instructions for the place where you live.

Don't use the address shown in the Instructions for Form 1040.

If you didn't pay estimated tax last year, get a copy of Form 1040-ES from the IRS (see *How To Get Tax Help*, later). Follow the instructions to make sure you use the vouchers correctly.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be

withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of $100 million or more accepted. The IRS can’t accept a single check (including a cashier's check) for amounts of $100,000,000 ($100 million) or more. If you are sending $100 million or more by check, you'll need to spread the payment over two or more checks with each check made out for an amount less than $100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over $100 million.

Joint estimated tax payments. If you file a joint return and are making joint estimated tax payments, enter the names and social security numbers on the payment voucher in

the same order as they will appear on the joint return.

Change of address. You must notify the IRS if you are making estimated tax payments and you changed your address during the year. Complete Form 8822, Change of Address, and mail it to the address shown in the instructions for that form.

Worksheets for Chapter 2

Use the following worksheets and tables to figure your correct estimated tax.

IF you need...	THEN use...
2024 Tax Rate Schedules	2024 Tax Rate Schedules
the 2024 Estimated Tax Worksheet	Worksheet 2-1
to estimate your taxable social security and railroad retirement benefits—line 1 of ES Worksheet (or Annualized ES Worksheet (Worksheet 2-7))	Worksheet 2-2
to estimate your self-employment (SE) tax and your deduction for SE tax—lines 1 and 11 of ES Worksheet (lines 1 and 17 of Annualized ES Worksheet (Worksheet 2-7))	Worksheet 2-3
to estimate your standard deduction—line 2 of ES Worksheet (line 7 of Annualized ES Worksheet (Worksheet 2-7))	Worksheet 2-4
to estimate your income tax if line 1 of your ES Worksheet includes a net capital gain or qualified dividends—line 4 of ES Worksheet	Worksheet 2-5
to estimate your income tax if you expect to claim a foreign earned income exclusion or foreign housing exclusion or deduction on Form 2555—line 4 of ES Worksheet	Worksheet 2-6
the 2024 Annualized Estimated Tax Worksheet (Annualized ES Worksheet)	Worksheet 2-7
to estimate your income tax if line 1 of your Annualized ES Worksheet includes a net capital gain or qualified dividends—line 10 of Annualized ES Worksheet	Worksheet 2-8
to estimate your income tax if you expect to claim a foreign earned income exclusion or foreign housing exclusion or deduction on Form 2555—line 10 of Annualized ES Worksheet	Worksheet 2-9
to refigure (amend) your estimated tax during the year	Worksheet 2-10

2024 Tax Rate Schedules

CAUTION *Don't use these Tax Rate Schedules to figure your 2023 taxes. Use them only to figure your 2024 estimated taxes.*

Schedule X—Use if your **2024** filing status is **Single**

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$11,600			**10%**	**$0**
11,600	47,150	**$1,160.00**	+	**12%**	**11,600**
47,150	100,525	**5,426.00**	+	**22%**	**47,150**
100,525	191,950	**17,168.50**	+	**24%**	**100,525**
191,950	243,725	**39,110.50**	+	**32%**	**191,950**
243,725	609,350	**55,678.50**	+	**35%**	**243,725**
609,350	- - - - - -	**183,647.25**	+	**37%**	**609,350**

Schedule Z— Use if your **2024** filing status is **Head of household**

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$16,550			**10%**	**$0**
16,550	63,100	**$1,655.00**	+	**12%**	**16,550**
63,100	100,500	**7,241.00**	+	**22%**	**63,100**
100,500	191,950	**15,469.00**	+	**24%**	**100,500**
191,950	243,700	**37,417.00**	+	**32%**	**191,950**
243,700	609,350	**53,977.00**	+	**35%**	**243,700**
609,350	- - - - - -	**181,954.50**	+	**37%**	**609,350**

Schedule Y-1— Use if your **2024** filing status is **Married filing jointly** or **Qualifying surviving spouse**

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$23,200			**10%**	**$0**
23,200	94,300	**$2,320.00**	+	**12%**	**23,200**
94,300	201,050	**10,852.00**	+	**22%**	**94,300**
201,050	383,900	**34,337.00**	+	**24%**	**201,050**
383,900	487,450	**78,221.00**	+	**32%**	**383,900**
487,450	731,200	**111,357.00**	+	**35%**	**487,450**
731,200	- - - - - -	**196,669.50**	+	**37%**	**731,200**

Schedule Y-2— Use if your **2024** filing status is **Married filing separately**

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$11,600			**10%**	**$0**
11,600	47,150	**$1,160.00**	+	**12%**	**11,600**
47,150	100,525	**5,426.00**	+	**22%**	**47,150**
100,525	191,950	**17,168.50**	+	**24%**	**100,525**
191,950	243,725	**39,110.50**	+	**32%**	**191,950**
243,725	365,600	**55,678.50**	+	**35%**	**243,725**
365,600	- - - - - -	**98,334.75**	+	**37%**	**365,600**

Worksheet 2-1. **2024 Estimated Tax Worksheet** *Keep for Your Records*

CAUTION *When this worksheet refers you to instructions, you can find those instructions in the 2024 Form 1040-ES.*

1. Adjusted gross income you expect in 2024 (see instructions)		**1.**	
2a. Deductions • 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 (see instructions)		**2a.**	
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 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). **Don't** 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 including, if applicable, Additional Medicare Tax and/or NIIT (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% (0.90) (66⅔% (0.6667) for farmers and fishers)	**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 don't 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.			
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? ☐ **Yes**. Stop here. You are not required to make estimated tax payments. ☐ **No**. Go to line 14b.			
b. Subtract line 13 from line 11c	**14b.**		
Is the result less than $1,000? ☐ **Yes**. Stop here. You are not required to make estimated tax payments. ☐ **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.**	

Worksheet 2-2. **2024 Estimated Tax Worksheet—Line 1**
Estimated Taxable Social Security and Railroad Retirement Benefits

Keep for Your Records

Note. If you are using this worksheet to estimate your taxable social security or railroad retirement benefits for Worksheet 2-7, 2024 Annualized Estimated Tax Worksheet, multiply the expected amount of benefits for each period by the annualization amount shown on Worksheet 2-7, line 2, for the same period before entering it on line 1 below.

1. Enter your expected social security and railroad retirement benefits	**1.**
2. Enter one-half of line 1	**2.**
3. Enter your expected total income. **Don't** include any social security and railroad retirement benefits, nontaxable interest income, nontaxable IRA distributions, or nontaxable pension distributions	**3.**
4. Enter your expected nontaxable interest income	**4.**
5. Enter (as a positive amount) the total of any expected exclusions or deductions for: • U.S. savings bond interest used for higher education expenses (Form 8815) • Employer-provided adoption benefits (Form 8839) • Foreign earned income or housing (Form 2555) • Income by bona fide residents of American Samoa (Form 4563) or Puerto Rico	**5.**
6. Add lines 2, 3, 4, and 5	**6.**
7. Enter your expected adjustments to income. **Don't** include any student loan interest deduction	**7.**
8. Subtract line 7 from line 6. If zero or less, **stop** here. **Note. Don't** include any social security or railroad retirement benefits in the amount on line 1 of your 2024 Estimated Tax Worksheet (Worksheet 2-1) (or Annualized Estimated Tax Worksheet (Worksheet 2-7))	**8.**
9. Enter $25,000 ($32,000 if you expect to file married filing jointly; $0 if you expect to file married filing separately and expect to live with your spouse at any time during the year)	**9.**
10. Subtract line 9 from line 8. If zero or less, **stop** here. **Note. Don't** include any social security or railroad retirement benefits in the amount on line 1 of your Worksheet 2-1 (or Annualized Estimated Tax Worksheet (Worksheet 2-7))	**10.**
11. Enter $9,000 ($12,000 if you expect to file married filing jointly; $0 if you expect to file married filing separately and expect to live with your spouse at any time during the year)	**11.**
12. Subtract line 11 from line 10. If zero or less, enter -0-	**12.**
13. Enter the **smaller** of line 10 or line 11	**13.**
14. Enter one-half of line 13	**14.**
15. Enter the **smaller** of line 2 or line 14	**15.**
16. Multiply line 12 by 85% (0.85). If line 12 is zero, enter -0-	**16.**
17. Add lines 15 and 16	**17.**
18. Multiply line 1 by 85% (0.85)	**18.**
19. Enter the **smaller** of line 17 or line 18	**19.**
20. Expected taxable social security and railroad retirement benefits for the period. Divide line 19 by the annualization amount shown on Worksheet 2-7, line 2, for the same period and enter here. Include this amount in the total on line 1 of your 2024 Estimated Tax Worksheet (Worksheet 2-1) (or Annualized Estimated Tax Worksheet (Worksheet 2-7))	**20.**

Worksheet 2-3. **2024 Estimated Tax Worksheet—Lines 1 and 9**
Estimated Self-Employment Tax and Deduction Worksheet

Keep for Your Records

1 a.	Enter your expected income and profits subject to self-employment tax*	**1a.**	
b.	If you will have farm income and also receive social security retirement or disability benefits, enter your expected Conservation Reserve Program payments that will be included on Schedule F (Form 1040) or listed on Schedule K-1 (Form 1065)	**1b.**	
2.	Subtract line 1b from line 1a	**2.**	
3.	Multiply line 2 by 92.35% (0.9235). If less than $400, **don't** complete this worksheet; you won't owe self-employment tax on your expected net earnings from self-employment	**3.**	
4.	Multiply line 3 by 2.9% (0.029)		**4.**
5.	Maximum income subject to social security tax	**5.**	**$168,600**
6.	Enter your expected wages (if subject to social security tax or the 6.2% portion of tier 1 railroad retirement tax)	**6.**	
7.	Subtract line 6 from line 5 **Note.** If line 7 is zero or less, enter -0- on line 9 and skip to line 10.	**7.**	
8.	Enter the **smaller** of line 3 or line 7	**8.**	
9.	Multiply line 8 by 12.4% (0.124)		**9.**
10.	Add line 4 and line 9. Enter the result here and on line 9 of your 2024 Estimated Tax Worksheet (Worksheet 2-1) (or line 15 of the Annualized Estimated Tax Worksheet (Worksheet 2-7))		**10.**
11.	Multiply line 10 by 50% (0.50). This is your expected deduction for self-employment tax on Schedule 1 (Form 1040), line 15. Subtract this amount when figuring your AGI on line 1 of your 2024 Estimated Tax Worksheet (Worksheet 2-1) (or Annualized Estimated Tax Worksheet (Worksheet 2-7))		**11.**

*Net profit from self-employment is found on Schedule C, Schedule F, and Schedule K-1 (Form 1065).

Worksheet 2-4. **2024 Estimated Tax Worksheet—Line 2**
Standard Deduction Worksheet

Keep for Your Records

Caution. Don't complete this worksheet if you expect your spouse to itemize on a separate return or you expect to be a dual-status alien. In either case, your standard deduction will be zero.

1. Enter the amount shown below for your filing status.

- Single or married filing separately—$14,600
- Married filing jointly or Qualifying surviving spouse—$29,200
- Head of household—$21,900 . . . . . **1.** _____

2. Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return?

☐ **No.** Skip line 3; enter the amount from line 1 on line 4.

☐ **Yes.** Go to line 3.

3. Is your **earned income*** more than $850?

☐ **Yes.** Add $450 to your earned income. Enter the total.

☐ **No.** Enter $1,300 . . . . . **3.** _____

4. Enter the **smaller** of line 1 or line 3 . . . . . **4.** _____

5. Were you (or your spouse if filing jointly) born before January 2, 1960, or blind?

☐ **No.** Go to line 6.

☐ **Yes.** Check if:

a. **You** were ☐ Born before January 2, 1960 ☐ Blind

b. **Your spouse** was ☐ Born before January 2, 1960 ☐ Blind

c. **Total boxes checked in 5a and 5b** ☐

▶ Multiply $1,550 ($1,950 if single or head of household) by the number in the box on line 5c . . . . . **5.** _____

6. Standard deduction. Add lines 4 and 5. Enter the result here and on line 2 of your 2024 Estimated Tax Worksheet (Worksheet 2-1) (or line 7 of your 2024 Annualized Estimated Tax Worksheet (Worksheet 2-7)) . . . . . **6.** _____

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes taxable scholarships and fellowship grants. Reduce your earned income by your allowed deduction for self-employment tax (Worksheet 2-3, line 11).

Worksheet 2-5. **2024 Estimated Tax Worksheet—Line 4**
Qualified Dividends and Capital Gain Tax Worksheet

Keep for Your Records

1. Enter the amount from the appropriate worksheet.
- Line 3 of your 2024 Estimated Tax Worksheet.
- Line 3 of Worksheet 2-6 (use if you will exclude or deduct foreign earned income or housing) . . . . . **1.** _____

2. Enter your qualified dividends expected for 2024[1] . . . . . **2.** _____

3. Enter your net capital gain expected for 2024[1] . . . . . **3.** _____

4. Add lines 2 and 3 . . . . . **4.** _____

5. Enter your 28% rate gain or loss expected for 2024[2] . . . . . **5.** _____

6. Enter your unrecaptured section 1250 gain expected for 2024 . . . . . **6.** _____

7. Add lines 5 and 6 . . . . . **7.** _____

8. Enter the **smaller** of line 3 or line 7 . . . . . **8.** _____

9. Subtract line 8 from line 4 . . . . . **9.** _____

10. Subtract line 9 from line 1. If zero or less, enter -0- . . . . . **10.** _____

11. Enter the **smaller** of line 1 or $94,050 ($47,025 if single or married filing separately, or $63,000 if head of household) . . . . . **11.** _____

12. Enter the **smaller** of line 10 or line 11 . . . . . **12.** _____

13 a. Subtract line 4 from line 1. If zero or less, enter -0- . . . . . **13a.** _____

b. Enter the **smaller** of line 1 or:
- $191,950 if single or married filing separately;
- $191,950 if head of household; or
- $383,900 if married filing jointly or qualifying surviving spouse . . . . . **b.** _____

c. Enter the **smaller** of line 10 or line 13b . . . . . **c.** _____

14. Enter the **larger** of line 13a or 13c . . . . . **14.** _____

Note. If line 11 and line 12 are the same, skip line 15 and go to line 16.

15. Subtract line 12 from line 11. This is the amount taxed at 0% . . . . . **15.** _____

Note. If lines 1 and 11 are the same, skip lines 16 through 36 and go to line 37.

16. Enter the **smaller** of line 1 or line 9 . . . . . **16.** _____

17. Enter the amount from line 15. If line 15 is blank, enter -0- . . . . . **17.** _____

18. Subtract line 17 from line 16. If zero or less, enter -0- . . . . . **18.** _____

19. Enter:
- $518,900 if single,
- $291,850 if married filing separately,
- $583,750 if married filing jointly or qualifying surviving spouse, or
- $551,350 if head of household . . . . . **19.** _____

20. Enter the **smaller** of line 1 or line 19 . . . . . **20.** _____

21. Add lines 14 and 15 . . . . . **21.** _____

22. Subtract line 21 from line 20. If zero or less, enter -0- . . . . . **22.** _____

23. Enter the smaller of line 18 or line 22 . . . . . **23.** _____

24. Multiply line 23 by 15% (0.15) . . . . . **24.** _____

25. Add lines 17 and 23. If line 1 equals the sum of lines 21 and 23, skip lines 26 through 36 and go to line 37 . . . . . **25.** _____

26. Subtract line 25 from line 16 . . . . . **26.** _____

27. Multiply line 26 by 20% (0.20) . . . . . **27.** _____

28. Enter the **smaller** of line 3 or line 6 . . . . . **28.** _____

29. Add lines 4 and 14 . . . . . **29.** _____

30. Enter the amount from line 1 above . . . . . **30.** _____

31. Subtract line 30 from line 29. If zero or less, enter -0- . . . . . **31.** _____

32. Subtract line 31 from line 28. If zero or less, enter -0- . . . . . **32.** _____

33. Multiply line 32 by 25% (0.25) . . . . . **33.** _____

Note. If line 5 is zero or blank, skip lines 34 through 36 and go to line 37.

34. Add lines 14, 15, 23, 26, and 32 . . . . . **34.** _____

35. Subtract line 34 from line 1 . . . . . **35.** _____

Worksheet 2-5. **2024 Estimated Tax Worksheet—Line 4**
Qualified Dividends and Capital Gain Tax Worksheet *(Continued)*

Keep for Your Records

36.	Multiply line 35 by 28% (0.28)	**36.**
37.	Figure the tax on the amount on line 14 from the 2024 Tax Rate Schedules	**37.**
38.	Add lines 24, 27, 33, 36, and 37	**38.**
39.	Figure the tax on the amount on line 1 from the 2024 Tax Rate Schedules	**39.**
40.	**Tax on all taxable income (including capital gains and qualified dividends)**. Enter the **smaller** of line 38 or line 39 here and on line 4 of the 2024 Estimated Tax Worksheet (Worksheet 2-1) (or line 4 of Worksheet 2-6)	**40.**

[1] If you expect to deduct investment interest expense, don't include on this line any qualified dividends or net capital gain that you will elect to treat as investment income.
[2] This includes a section 1202 exclusion from eligible gain on qualified small business stock and gain or loss from the sale or exchange of collectibles. See the Instructions for Schedule D (Form 1040) for more information.

Worksheet 2-6. **2024 Estimated Tax Worksheet—Line 4**
Foreign Earned Income Tax Worksheet

Keep for Your Records

Before you begin: If line 3 of your 2024 Estimated Tax Worksheet (Worksheet 2-1) is zero, don't complete this worksheet.

1.	Enter the amount from line 3 of your 2024 Estimated Tax Worksheet (Worksheet 2-1)	**1.**
2.	Enter the total foreign earned income and housing amount you (and your spouse if filing jointly) expect to exclude or deduct in 2024 on Form 2555	**2.**
3.	Add lines 1 and 2	**3.**
4.	**Tax on the amount on line 3**. Use the 2024 Tax Rate Schedules or Worksheet 2-5,* as appropriate	**4.**
5.	**Tax on the amount on line 2**. Use the 2024 Tax Rate Schedules	**5.**
6.	Subtract line 5 from line 4. Enter the result here and on line 4 of your 2024 Estimated Tax Worksheet (Worksheet 2-1). If zero or less, enter -0-	**6.**

*If using Worksheet 2-5 (Qualified Dividends and Capital Gain Tax Worksheet), enter the amount from line 3 above on line 1 of Worksheet 2-5. Complete Worksheet 2-5 through line 9. Next, determine if you have a capital gain excess.

Figuring capital gain excess. To find out if you have a capital gain excess, subtract line 3 of your 2024 Estimated Tax Worksheet (Worksheet 2-1) from line 9 of Worksheet 2-5. If the result is more than zero, that amount is your capital gain excess.

Make these modifications only for purposes of filling out Worksheet 2-6.

a. Reduce (but not below zero) the amount you otherwise would enter on line 3 of Worksheet 2-5 by your capital gain excess.

b. Reduce (but not below zero) the amount you otherwise would enter on line 2 of Worksheet 2-5 by any of your capital gain excess not used in (a) above.

c. Reduce (but not below zero) the amount you otherwise would enter on line 5 of Worksheet 2-5 by your capital gain excess.

d. Reduce (but not below zero) the amount you otherwise would enter on line 6 of Worksheet 2-5 by your capital gain excess.

Worksheet 2-7. **2024 Annualized Estimated Tax Worksheet** *Keep for Your Records*

Note. For instructions, see *Annualized Income Installment Method*, earlier.

Before you begin: Complete the 2024 Estimated Tax Worksheet—Worksheet 2-1.
Section A (For Figuring Your Annualized Estimated Tax Payments)—Complete each column after end of period shown.

	Estates and trusts: See Form 1041-ES and Form 2210 for more information.		**(a)** 1/1/24–3/31/24	**(b)** 1/1/24–5/31/24	**(c)** 1/1/24–8/31/24	**(d)** 1/1/24–12/31/24
1.	Adjusted gross income (AGI) for each period (see instructions). Complete Section B first	**1.**				
2.	Annualization amounts	**2.**	**4**	**2.4**	**1.5**	**1**
3.	Annualized income. Multiply line 1 by line 2	**3.**				
4.	If you itemize, enter itemized deductions for period shown in the column headings (see instructions). If you take the deduction for qualified business income, add it to your itemized deductions. All others, enter -0- and skip to line 7	**4.**				
5.	Annualization amounts	**5.**	**4**	**2.4**	**1.5**	**1**
6.	Multiply line 4 by line 5	**6.**				
7.	Standard deduction from Worksheet 2-4 (see instructions)	**7.**				
8.	Enter the **larger** of line 6 or line 7	**8.**				
9.	Deduction for qualified business income	**9.**				
10.	Add lines 8 and 9	**10.**				
11.	Subtract line 10 from line 3. If zero or less, enter -0-	**11.**				
12.	Figure your tax on the amount on line 11 (see instructions)	**12.**				
13.	For each period, enter any tax from Forms 8814, 4972, and 6251. Also, include any recapture of education credits (see instructions)	**13.**				
14.	Add lines 12 and 13	**14.**				
15.	Enter nonrefundable credits for each period (see instructions)	**15.**				
16.	Subtract line 15 from line 14	**16.**				
17.	Self-employment tax from line 41 of Section B	**17.**				
18.	Enter other taxes for each period, including, if applicable, Additional Medicare Tax and/or NIIT (see instructions)	**18.**				
19.	Total tax. Add lines 16, 17, and 18	**19.**				
20.	Enter refundable credits for each period (see instructions for type of credits allowed). **Don't** include any income tax withholding on this line	**20.**				
21.	Subtract line 20 from line 19. If zero or less, enter -0-	**21.**				
22.	Applicable percentage	**22.**	**22.5%**	**45%**	**67.5%**	**90%**
23.	Multiply line 21 by line 22	**23.**				
	Complete lines 24 through 29 of one column before going to line 24 of the next column.					
24.	Enter the total of the amounts in all previous columns of line 29	**24.**				
25.	Annualized income installment. Subtract line 24 from line 23. If zero or less, enter -0-	**25.**				
26.	Enter 25% (0.25) of line 12c of your 2024 Estimated Tax Worksheet (Worksheet 2-1) in each column	**26.**				
27.	Subtract line 29 of the previous column from line 28 of that column	**27.**				
28.	Add lines 26 and 27	**28.**				
29.	Enter the **smaller** of line 25 or line 28 (see instructions)	**29.**				
30.	Total required payments for the period. Add lines 24 and 29	**30.**				
31.	Estimated tax payments made (line 32 of all previous columns) plus tax withholding through the due date for the period (see instructions)	**31.**				
32.	Estimated tax payment required by the next due date. Subtract line 31 from line 30 and enter the result (but not less than zero) here and on your payment voucher	**32.**				

Worksheet 2-7. **2024 Annualized Estimated Tax Worksheet** *(Continued)* *Keep for Your Records*

Section B (For Figuring Your Annualized Estimated Self-Employment Tax)—Complete each column after end of period shown.

(Form 1040 or 1040-SR filers only)			(a) 1/1/24–3/31/24	(b) 1/1/24–5/31/24	(c) 1/1/24–8/31/24	(d) 1/1/24–12/31/24
33.	Net earnings from self-employment for the period	**33.**				
34.	Prorated social security tax limit	**34.**	**$42,150**	**$70,250**	**$112,400**	**$168,600**
35.	Enter actual wages for the period subject to social security tax or the 6.2% portion of the tier 1 railroad retirement tax. **Exception:** If you file Form 4137 or Form 8919, see instructions	**35.**				
36.	Subtract line 35 from line 34. If zero or less, enter -0-	**36.**				
37.	Annualization amounts	**37.**	**0.496**	**0.2976**	**0.186**	**0.124**
38.	Multiply line 37 by the **smaller** of line 33 or line 36	**38.**				
39.	Annualization amounts	**39.**	**0.116**	**0.0696**	**0.0435**	**0.029**
40.	Multiply line 33 by line 39	**40.**				
41.	Add lines 38 and 40. Enter the result here and on line 17 of Section A	**41.**				
42.	Annualization amounts	**42.**	**8**	**4.8**	**3**	**2**
43.	Deduction for self-employment tax. Divide line 41 by line 42. Enter the result here. Use this result to figure your AGI on line 1	**43.**				

Worksheet 2-8. **2024 Annualized Estimated Tax Worksheet—Line 10**
Qualified Dividends and Capital Gain Tax Worksheet

Keep for Your Records

Note. To figure the annualized entries for lines 2, 3, 5, and 6 below, multiply the expected amount for the period by the annualization amount on line 2 of Worksheet 2-7 for the same period.

1. Enter the amount from the appropriate worksheet.
- Line 11 of your 2024 Annualized Estimated Tax Worksheet (Worksheet 2-7).
- Line 3 of Worksheet 2-9 (use if you will exclude or deduct foreign earned income or housing) . . . . . **1.** _____

2. Enter your annualized qualified dividends expected for 2024[1] . . . . . **2.** _____

3. Enter your annualized net capital gain expected for 2024[1] . . . . . **3.** _____

4. Add lines 2 and 3 . . . . . **4.** _____

5. Enter your annualized 28% rate gain or loss expected for 2024[2] . . . . . **5.** _____

6. Enter your annualized unrecaptured section 1250 gain expected for 2024 . . . . . **6.** _____

7. Add lines 5 and 6 . . . . . **7.** _____

8. Enter the **smaller** of line 3 or line 7 . . . . . **8.** _____

9. Subtract line 8 from line 4 . . . . . **9.** _____

10. Subtract line 9 from line 1. If zero or less, enter -0- . . . . . **10.** _____

11. Enter the **smaller** of line 1 or $94,050 ($47,025 if single or married filing separately, or $63,000 if head of household) . . . . . **11.** _____

12. Enter the **smaller** of line 10 or line 11 . . . . . **12.** _____

13. **a.** Subtract line 4 from line 1. If zero or less, enter -0- . . . . . **13a.** _____

b. Enter the **smaller** of line 1 or:
- $191,950 if single or married filing separately;
- $191,950 if head of household; or
- $383,900 if married filing jointly or qualifying surviving spouse . . . . . **b.** _____

c. Enter the **smaller** of line 10 or line 13b . . . . . **c.** _____

14. Enter the **larger** of line 13a or 13c . . . . . **14.** _____

Note. If line 11 and line 12 are the same, skip line 15 and go to line 16 .

15. Subtract line 12 from line 11. This is the amount taxed at 0% . . . . . **15.** _____

Note. If lines 1 and 11 are the same, skip lines 16 through 36 and go to line 37.

16. Enter the **smaller** of line 1 or line 9 . . . . . **16.** _____

17. Enter the amount from line 15. If line 15 is blank, enter -0- . . . . . **17.** _____

18. Subtract line 17 from line 16. If zero or less, enter -0- . . . . . **18.** _____

19. Enter:
- $518,900 if single,
- $291,850 if married filing separately,
- $583,750 if married filing jointly or qualifying surviving spouse, or
- $551,350 if head of household . . . . . **19.** _____

20. Enter the **smaller** of line 1 or line 19 . . . . . **20.** _____

21. Add lines 14 and 15 . . . . . **21.** _____

22. Subtract line 21 from line 20. If zero or less, enter -0- . . . . . **22.** _____

23. Enter the smaller of line 18 or line 22 . . . . . **23.** _____

24. Multiply line 23 by 15% (0.15) . . . . . **24.** _____

25. Add lines 17 and 23. If line 1 equals the sum of lines 21 and 23, skip lines 26 through 36 and go to line 37 . . . . . **25.** _____

26. Subtract line 25 from line 16 . . . . . **26.** _____

27. Multiply line 26 by 20% (0.20) . . . . . **27.** _____

28. Enter the **smaller** of line 3 or line 6 . . . . . **28.** _____

29. Add lines 4 and 14 . . . . . **29.** _____

30. Enter the amount from line 1 above . . . . . **30.** _____

31. Subtract line 30 from line 29. If zero or less, enter -0- . . . . . **31.** _____

32. Subtract line 31 from line 28. If zero or less, enter -0- . . . . . **32.** _____

33. Multiply line 32 by 25% (0.25) . . . . . **33.** _____

Note. If line 5 is zero or blank, skip lines 34 through 36 and go to line 37.

34. Add lines 14, 15, 23, 26, and 32	**34.** _____	
35. Subtract line 34 from line 1	**35.** _____	
36. Multiply line 35 by 28% (0.28)		**36.** _____
37. Figure the tax on the amount on line 14 from the 2024 Tax Rate Schedules		**37.** _____
38. Add lines 24, 27, 33, 36, and 37		**38.** _____
39. Figure the tax on the amount on line 1 from the 2024 Tax Rate Schedules		**39.** _____
40. **Tax on all taxable income (including capital gains and qualified dividends)**. Enter the **smaller** of line 38 or line 39 here and on line 12 of the appropriate column of the 2024 Annualized Estimated Tax Worksheet (or line 4 of Worksheet 2-9)		**40.** _____

[1] If you expect to deduct investment interest expense, don't include on this line any qualified dividends or net capital gain that you will elect to treat as investment income.
[2] This includes a section 1202 exclusion from eligible gain on qualified small business stock and gain or loss from the sale or exchange of collectibles. See the Instructions for Schedule D (Form 1040) for more information.

Worksheet 2-9. 2024 Annualized Estimated Tax Worksheet—Line 10 Foreign Earned Income Tax Worksheet

Keep for Your Records

Before you begin: If line 11 of Worksheet 2-7 (2024 Annualized Estimated Tax Worksheet) is zero for the period, don't complete this worksheet.

1. Enter the amount from line 11 of your 2024 Annualized Estimated Tax Worksheet for the period	**1.** _____
2. Enter the annualized amount* of foreign earned income and housing amount you (and your spouse if filing jointly) expect to exclude or deduct for the period on Form 2555	**2.** _____
3. Add lines 1 and 2	**3.** _____
4. **Tax on the amount on line 3**. Use the 2024 Tax Rate Schedules or Worksheet 2-8,** as appropriate	**4.** _____
5. **Tax on the amount on line 2**. Use the 2024 Tax Rate Schedules	**5.** _____
6. Subtract line 5 from line 4. Enter the result here and on line 12 of your 2024 Annualized Estimated Tax Worksheet (Worksheet 2-7). If zero or less, enter -0-	**6.** _____

* To figure the annualized amount for line 2, multiply the expected exclusion for the period by the annualization amount on line 2 of Worksheet 2-7 for the same period.

** If using Worksheet 2-8 (Qualified Dividends and Capital Gain Tax Worksheet), enter the amount from line 3 above on line 1 of Worksheet 2-8. Complete Worksheet 2-8 through line 9. Next, determine if you have a capital gain excess.

Figuring capital gain excess. To find out if you have a capital gain excess for the appropriate period, subtract line 11 of Worksheet 2-7 from line 9 of Worksheet 2-8. If the result is more than zero, that amount is your capital gain excess.

No capital gain excess. If you don't have a capital gain excess, complete the rest of Worksheet 2-8 according to its instructions. Then, complete lines 5 and 6 above.

Capital gain excess. If you have a capital gain excess, complete a second Worksheet 2-8 as instructed above but in its entirety and with the following additional modifications. Then, complete lines 5 and 6 above.

Make these modifications only for purposes of filling out Worksheet 2-9.

a. Reduce (but not below zero) the amount you otherwise would enter on line 3 of Worksheet 2-8 by your capital gain excess.

b. Reduce (but not below zero) the amount you otherwise would enter on line 2 of Worksheet 2-8 by any of your capital gain excess not used in (a) above.

c. Reduce (but not below zero) the amount you otherwise would enter on line 5 of Worksheet 2-8 by your capital gain excess.

d. Reduce (but not below zero) the amount you otherwise would enter on line 6 of Worksheet 2-8 by your capital gain excess.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to *IRS.gov* to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to *IRS.gov/FreeFile* to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to *IRS.gov/VITA*, download the free

IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to *IRS.gov/TCE* or download the free IRS2Go app for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to *MilitaryOneSource* (*MilitaryOneSource.mil/ MilTax*).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to *IRS.gov/Tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/EITCAssistant*) determines if you're eligible for the earned income credit (EIC).
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number (EIN) at no cost.
- The *Tax Withholding Estimator* (*IRS.gov/ W4App)* makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.

- The *First-Time Homebuyer Credit Account Look-up* (*IRS.gov/HomeBuyer*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*IRS.gov/SalesTax)* figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).

Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- *IRS.gov/Help*: A variety of tools to help you get answers to some of the most common tax questions.
- *IRS.gov/ITA*: The Interactive Tax Assistant, a tool that will ask you questions and, based on your input,

provide answers on a number of tax topics.

- *IRS.gov/Forms*: Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and

- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to Tips for Choosing a Tax Preparer on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at *SSA.gov/ employer* for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to *IRS.gov/SocialMedia* to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- *Youtube.com/irsvideos.*
- *Youtube.com/irsvideosmultilingua.*
- *Youtube.com/irsvideosASL*.

Watching IRS videos. The IRS Video portal *(IRSVideos.gov)* contains video and audio

presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on *IRS.gov/ MyLanguage* if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media

formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to *IRS.gov/LetUsHelp.*

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to *IRS.gov/DisasterRelief* to review the available disaster tax relief.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print all

the forms, instructions, and publications you may need. Or, you can go to *IRS.gov/OrderForms* to place an order.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at *IRS.gov/eBooks*.

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account. Go to *IRS.gov/ Account* to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.

- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at *IRS.gov/Account*.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to *IRS.gov/TaxProAccount*.

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to *IRS.gov/DirectDeposit* for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal

information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to *IRS.gov/IdentityTheft,* the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related

identity theft, you can learn what steps you should take.

- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to *IRS.gov/IPPIN*.

Ways to check on the status of your refund.

- Go to *IRS.gov/Refunds*.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. *Digital assets* are **not** accepted. Go to *IRS.gov/ Payments* for information on how to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- *Debit Card, Credit Card, or Digital Wallet*: Choose an approved payment processor to pay online or by phone.
- *Electronic Funds Withdrawal*: Schedule a payment when filing your federal

taxes using tax return preparation software or through a tax professional.

- *Electronic Federal Tax Payment System*: Best option for businesses. Enrollment is required.
- *Check or Money Order*: Mail your payment to the address listed on the notice or instructions.
- *Cash*: You may be able to pay your taxes with cash at a participating retail store.
- *Same-Day Wire*: You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is

quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to *IRS.gov/Payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to *IRS.gov/OIC*.

Filing an amended return. Go to *IRS.gov/Form1040X* for information and updates.

Checking the status of your amended return. Go to *IRS.gov/WMAR* to track the status of Form 1040-X amended returns.

It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Responding to an IRS notice or letter. You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool, go to *IRS.gov/Upload.*

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive

notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to *IRS.gov/TACLocator* to find the

nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to *TaxpayerAdvocate.IRS.gov* to help you

understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. To find your advocate's number:

- Go to *TaxpayerAdvocate.IRS.gov/ContactUs*;
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at *IRS.gov/pub/irs-pdf/p1546.pdf*;
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to TAS at

IRS.gov/ SAMS. Be sure to not include any personal taxpayer information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, go to the LITC page at *TaxpayerAdvocate.IRS.gov/LITC* or see IRS Pub. 4134, *Low Income Taxpayer Clinic List*, at *IRS.gov/pub/irs-pdf/p4134.pdf.*

Index

To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

A

Additional Medicare Tax 22, 25

Address change 27

Adjustments to income:

Estimated tax 21 **AGI**:

Expected AGI 21

Alaska Native Corporations 11

Aliens:

Nonresident aliens 21

Annualized estimated tax worksheets 36, 37

Annualized - Capital gains 38

Annualized - Foreign Earned Income 39

Annualized - Qualified dividends 38

Annualized income installment method 25

Annuities 9

Assistance (*See* Tax help)

B

Backup withholding 11, 12

C

Capital gains and losses:

Annualized estimated tax 25

Estimated tax on net capital gain 22

Qualified dividends 25

Change of address 27

Commodity credit corporation loans 11

Compensation 3

Independent contractors, backup withholding 11

Supplemental wages 8

Tips 8

Wages and salaries 3

Crediting of overpayment 26

Credits: Expected taxes and credits 22

Criminal penalties:

Willfully false or fraudulent Form W-4 8

Crop insurance payments 11

Cumulative wage method of withholding 6

D

Dividends:

Backup withholding 11

Underreported 11

Domestic help 3

Definition 3

Withholding 3

E

Eligible rollover distributions 10

Employee business expenses:

Accountable plans 8

Nonaccountable plans 8

Reimbursements 8

Employer Identification Numbers (EINs) 11

Employers:

Repaying withheld tax 6

Tips 8

Withholding rules 6

Estates: Estimated tax 21

Estimated tax:

Adjustments to income 21

Aliens 21, 26

Amended tax 24

Annualized income installment method 25

Change in amount 24

Change of address 27

Crediting of overpayment 26

Estates and trusts 21

Expected AGI 21

Expected taxable income 21

Expected taxes and credits 22

Farmers and fishers 21, 23, 24

Fiscal year taxpayers 23

Higher income individuals 22

How to figure 21, 24

How to pay 26

Instructions for Worksheet 2-7, annualized estimated tax 25

Itemized deductions 21

Married taxpayers 20

Net capital gain 22, 25

No standard deduction 22

Nonresident aliens 26

Overpayment 26

Payment vouchers 27

Payments not required 26

Regular installment method 24

Required annual payment 22

Self-employment income 25

Sick pay 9

Standard deduction 22, 25

Total estimated tax payments 23

Types of taxes included 19

Underpayment penalty 24

When to pay 23

When to start payments 23

Who does not have to pay 19

Who must pay 20

Estimated tax worksheets 28, 30, 31

2019 annualized estimated tax worksheet 36

Amended estimated tax, illustrated (Worksheet 2-10) 24

Capital gains 34

Capital gains, tax on 22

Foreign earned income 35

Form 1040-ES 30

Qualified dividends 34

Railroad retirement benefits 31

Self-employment tax 32

Social security benefits 31

Standard deduction 33

Exemption from withholding 6

Claiming 7

Good for only one year 8

Itemized deductions 7

Students 6

Expenses:

Allowances 8

F

Farmers:

Estimated tax 20, 23, 24

Fiscal years 24

Gross income 21

Joint returns 21

Required annual payment 23

Withholding for farmworkers 3

Figures:

Tables and figures (*See* Tables and figures)

Fiscal years:

Estimated tax 23

Farmers and fishers 24

Fishers:

Estimated tax 20, 23, 24

Fiscal years 24

Gross income 21

Joint returns 21

Required annual payment 23

Form 1040-ES 19, 26

Form 1040-ES (NR) 21

Form 1041-ES 21

Form 1099 series 11

Form W-2G 10

Form W-4 worksheets:

Tax withholding estimator 6

Form W-4, Employee's Allowance Withholding Certificate 3

Form W-4P 9 **Form W-4S** 9

Form W-4V 10

Form W-7 11

Form W-9 11

Fraud:

Form W-4 statements 8

Fringe benefits 8, 9

Gross income 21

Farming 21

Fishing 21

H

Higher income individuals:

Required annual payment 22

Household workers 3

I

Individual retirement arrangements (IRAs) 9

(*See also* Pensions)

(*See also* Retirement plans)

Interest income:

Backup withholding 11

Underreported 11

Itemized deductions:

Estimated tax, expected taxable income 21

J

Joint returns:

Farmers and fishers 21

M

Married taxpayers:

Estimated tax 20

Military retirement pay 3, 9

Missing children, photographs of 2

N

Net investment income tax 22, 25

NIIT 22, 25

Noncitizens:

Estimated tax 21

Nonqualified deferred compensation 9

Nonresident aliens:

Estimated tax 21, 26

Individual taxpayer identification numbers (ITINs) 11

O

Overpayment:

Crediting to estimated tax 26

P

Part-year method of withholding 6

Patronage dividends:

Backup withholding 11

Payment vouchers 27

Penalties:

Backup withholding 12

Willfully false or fraudulent Form W-4 8

Withholding allowances 8

Pensions 9

New job 3

Rollovers 10

Wages and salaries withholding rules compared 9

R

Railroad retirement benefits:

Choosing to withhold 11

Regular installment method, estimated tax 24

Reimbursements 8

Excess 8

Reporting:

Fringe benefits 9

Gambling winnings 10

Tips to employer 8

Required annual payment 22, 23

Retirement plans

Pension plans 9

Pensions 9

Rollovers 10

Rollovers 10

Royalties:

Backup withholding 11

Salaries 3

Saturday, Sunday, holiday rule 23

Self-employment tax 25

Sick pay 9

Social security benefits: Choosing to withhold 11

Social security taxes:

Taxpayer identification numbers (TINs) 11

Withholding obligation 2

Standard deduction 22, 25

Students 6

Supplemental wages 8

T

Tables and figures:

Do you have to pay estimated tax? (Figure 2-A) 20

Due dates, estimated tax (Table 2-1) 24

Exemption from withholding on Form W-4 (Figure 1-A) 7

Worksheets, where to find 28

Tax help 40

Tax Rate Schedules 29

Tax withholding estimator 6

Taxpayer identification numbers (TINs) 11

Tips 8

Total income 21

U

Underpayment penalty:

Amended estimated tax 24

Unemployment compensation 10, 11

W

Wages and salaries 3

Withholding

Amount of tax withheld, Form W-4 3

Annuities 9

Backup withholding 11

Changing 3

Checking amount of 4

Choosing not to withhold 10

Cumulative wage method 6

Domestic help 3

Employers' rules 6

Estimated tax 23

Exemption from 6

Farmworkers 3

Form W-2G 10

Form W-4 3

Fringe benefits 8

Gambling winnings 10

Getting right amount of tax withheld 5, 6

Household workers 3

Nonperiodic payments 9

Part-year method 6

Penalties 8

Pensions 9

Periodic payments 9

Railroad retirement benefits 11

Repaying withheld tax 6

Rollovers 10

Salaries and wages 3

Sick pay 9

Social security (FICA) tax 2, 11

Tips 8

Types of income 2, 3

Unemployment compensation 10

Worksheets (blank):

Annualized - Capital gains (Worksheet 2-8) 38

Annualized - Foreign Earned Income (Worksheet 2-9) 39

Annualized - Qualified dividends (Worksheet 2-8) 38

Annualized estimated tax (Worksheet 2-7) 36, 37

Capital gains tax worksheet: Worksheet 2-5 34

Dependents (age 65 or older or blind) exemption from withholding (Worksheet 1-2) 13

Estimated tax worksheets (Worksheet 2-1) 30

Foreign earned income

(Worksheet 2-6) 35

Qualified dividends:

Worksheet 2-5 34

Railroad retirement benefits (Worksheet 2-2) 31

Self-employment tax and deduction (Worksheet 2-3) 32

Social security benefits (Worksheet 2-2) 31

Standard deduction (Worksheet 2-4) 33