

# 2018



Department of the Treasury  
Internal Revenue Service

# Form 1040-ES

## Estimated Tax for Individuals

### Purpose of This Package

Use Form 1040-ES to figure and pay your estimated tax for 2018.

Estimated tax is the method used to pay tax on income that isn't subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.). In addition, if you don't elect voluntary withholding, you should make estimated tax payments on other taxable income, such as unemployment compensation and the taxable part of your social security benefits.

**Change of address.** If your address has changed, file Form 8822, Change of Address, to update your record.

**Future developments.** For the latest information about developments related to Form 1040-ES and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040ES](https://www.irs.gov/Form1040ES).

### Who Must Make Estimated Tax Payments

The estimated tax rules apply to:

- U.S. citizens and resident aliens;
- Residents of Puerto Rico, the U.S. Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa; and
- Nonresident aliens (use Form 1040-ES (NR)).

### General Rule

In most cases, you must pay estimated tax for 2018 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2018, after subtracting your withholding and refundable credits.
2. You expect your withholding and refundable credits to be less than the smaller of:
  - a. 90% of the tax to be shown on your 2018 tax return, or
  - b. 100% of the tax shown on your 2017 tax return. Your 2017 tax return must cover all 12 months.

**Note.** These percentages may be different if you are a farmer, fisherman, or higher income taxpayer. See *Special Rules*, later.

**Exception.** You don't have to pay estimated tax for 2018 if you were a U.S. citizen or resident alien for all of 2017 and you had no tax liability for the full 12-month 2017 tax year. You had no tax liability for 2017 if your total tax was zero or you didn't have to file an income tax return.

### Special Rules

There are special rules for farmers, fishermen, certain household employers, and certain higher income taxpayers.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2017 or 2018 is from farming or fishing, substitute 66 $\frac{2}{3}$ % for 90% in (2a) under *General Rule*.

**Household employers.** When estimating the tax on your 2018 tax return, include your household employment taxes if either of the following applies.

- You will have federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income.
- You would be required to make estimated tax payments to avoid a penalty even if you didn't include household employment taxes when figuring your estimated tax.

**Higher income taxpayers.** If your adjusted gross income (AGI) for 2017 was more than \$150,000 (\$75,000 if your filing status for 2018 is married filing separately), substitute 110% for 100% in (2b) under *General Rule*, earlier. This rule doesn't apply to farmers or fishermen.

### Increase Your Withholding

If you also receive salaries and wages, you may be able to avoid having to make estimated tax payments on your other income by asking your employer to take more tax out of your earnings. To do this, file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer.

Generally, if you receive a pension or annuity you can use Form W-4P, Withholding Certificate for Pension or Annuity Payments, to start or change your withholding from these payments.

You also can choose to have federal income tax withheld from certain government payments. For details, see Form W-4V, Voluntary Withholding Request.

**TIP** You can use the *IRS Withholding Calculator* at [IRS.gov/W4App](https://www.irs.gov/W4App) to determine whether you need to have your withholding increased or decreased.

### Additional Information You May Need

You can find most of the information you will need in Pub. 505, Tax Withholding and Estimated Tax, and in the instructions for the 2017 Form 1040, Form 1040A, or Form 1040EZ.

For details on how to get forms and publications, see the 2017 Instructions for Form 1040, Form 1040A, or Form 1040EZ.

### What's New

In figuring your 2018 estimated tax, be sure to consider the following.

**Change in tax rates.** For 2018, most tax rates have been reduced. The 2018 tax rates are 10%, 12%, 22%, 24%, 32%, 35% and 37%.

**Deduction for personal exemptions suspended.** For 2018, you can't claim a personal exemption deduction for yourself, your spouse, or your dependents.

**Child tax credit and additional child tax credit.** For 2018, the credit amount for the child tax credit is increased to up to \$2,000 per qualifying child. The amount of the credit that is refundable as the additional child tax credit is increased to up to \$1,400. In addition, the maximum income threshold at which the credit begins to phase out is increased to \$200,000 (\$400,000 if married filing jointly).

**Credit for other dependents.** A new credit of up to \$500 is available for each of your dependents that is not a qualifying child. In addition, the maximum income threshold at which the credit begins to phase out is increased to \$200,000 (\$400,000 if married filing jointly).

**Social security number (SSN) required for child tax credit.** Your child must have an SSN issued before the due date of your 2018 return (including extensions) to be claimed as a qualifying child for the child tax credit or additional child tax credit. If your dependent child has an ITIN, but not an SSN, issued before the due date of your 2018 return (including extensions), you may be able to claim the new credit for other dependents for that child.

**Unearned income of children.** For 2018, the tax rates and brackets for the unearned income of children have changed. The new tax rates applicable to unearned income in excess of \$2,550 are 24%, 35% and 37%.

**Changes to itemized deductions.** For 2018, the following changes have been made to itemized deductions that can be claimed on Schedule A.

- Your itemized deductions are no longer limited if your AGI is over a certain amount.
- You can deduct the part of your medical and dental expenses that is more than 7.5% of your AGI.
- Your deduction of state and local income, sales, and property taxes is limited to a combined, total deduction of \$10,000 (\$5,000 if married filing separately).
- You can no longer deduct job related expenses or other miscellaneous itemized deductions that were subject to the 2% of AGI floor. You may still deduct certain other items on Schedule A, such as gambling losses.
- For indebtedness incurred after December 15, 2017, the deduction for home mortgage interest is limited to interest on up to \$750,000 of home acquisition indebtedness. This new limit doesn't apply if you had a binding contract to close on a home after December 15, 2017 and closed on or before April 1, 2018 and the prior limit would apply.
- You can no longer deduct interest on home equity indebtedness, which means indebtedness not incurred for the purpose of buying, building, or substantially improving the qualified residence secured by the indebtedness.
- The limit on charitable contributions of cash has increased to 60% of your AGI.

**Code section 199A.** For taxable years beginning after December 31, 2017, taxpayers other than corporations are entitled to a deduction of up to 20% of their qualified business income from a qualified trade or business. The deduction is subject to multiple limitations based on the

type of trade or business, the taxpayer's taxable income, the amount of W-2 wages paid with respect to the qualified trade or business, and the unadjusted basis of qualified property held by the trade or business. The deduction can be taken in addition to the standard or itemized deductions. For more information, see code section 199A.

**Alternative minimum tax (AMT) exemption amount increased.** The AMT exemption amount is increased to \$70,300 (\$109,400 if married filing jointly or qualifying widow(er); \$54,700 if married filing separately).

**Moving expenses no longer deductible.** For 2018, you can no longer deduct your moving expenses unless you are a member of the Armed Forces on active duty.

**Standard deduction amount increased.** For 2018, the standard deduction amount has been increased for all filers. If you don't itemize your deductions, you can take the 2018 standard deduction listed in the following chart for your filing status.

IF your 2018 filing status is...	THEN your standard deduction is...
Married filing jointly or Qualifying widow(er)	\$24,000
Head of household	\$18,000
Single or Married filing separately	\$12,000

However, if you can be claimed as a dependent on another person's 2018 return, your standard deduction is the greater of:

- \$1,050, or
- Your earned income plus \$350 (up to the standard deduction amount).

Your standard deduction is increased by the following amount if, at the end of 2018, you are:

- An unmarried individual (single or head of household) and are:

65 or older or blind . . . . .	\$1,600
65 or older and blind . . . . .	\$3,200

- A married individual (filing jointly or separately) or a qualifying widow(er) and are:

65 or older or blind . . . . .	\$1,300
65 or older and blind . . . . .	\$2,600
Both spouses 65 or older . . . . .	\$2,600*
Both spouses 65 or older and blind . . . . .	\$5,200*

\*Only if married filing jointly. If married filing separately, these amounts do not apply.



*Your standard deduction is zero if (a) your spouse itemizes on a separate return, or (b) you were a dual-status alien and you do not elect to be taxed as a resident alien for 2018.*

**Social security tax.** For 2018, the maximum amount of earned income (wages and net earnings from

self-employment) subject to the social security tax is \$128,400.

**Adoption credit or exclusion.** For 2018, the maximum adoption credit or exclusion for employer-provided adoption benefits has increased to \$13,810. In order to claim either the credit or exclusion, your modified adjusted gross income must be less than \$247,140.

## Reminders

**Individual taxpayer identification number (ITIN) renewal.** If you were assigned an ITIN before January 1, 2013, or if you have an ITIN that you haven't included on a tax return in the last three consecutive years, you may need to renew it. For more information, see the instructions for Form W-7.

**Health care coverage.** When you file your 2018 tax return in 2019, you will need to either (1) indicate on your return that you and your family had health care coverage throughout 2018, (2) claim an exemption from the health care coverage requirement for some or all of 2018, or (3) make a payment if you don't have coverage or an exemption(s) for all 12 months of 2018. See Form 8965 and its instructions for more information.

**Advance payments of the premium tax credit.** If you buy health care insurance through the Health Insurance Marketplace, you may be eligible for advance payments of the premium tax credit to help pay for your insurance coverage. Receiving too little or too much in advance will affect your refund or balance due. Promptly report changes in your income or family size to your Marketplace. See Form 8962 and its instructions for more information.

## How To Figure Your Estimated Tax

You will need:

- The 2018 Estimated Tax Worksheet,
- The [Instructions for the 2018 Estimated Tax Worksheet](#),
- The [2018 Tax Rate Schedules](#), and
- Your 2017 tax return and instructions to use as a guide to figuring your income, deductions, and credits (but be sure to consider the items listed under [What's New](#), earlier).

**Matching estimated tax payments to income.** If you receive your income unevenly throughout the year (for example, because you operate your business on a seasonal basis or you have a large capital gain late in the year), you may be able to lower or eliminate the amount of your required estimated tax payment for one or more periods by using the annualized income installment method. See chapter 2 of Pub. 505 for details.

**Changing your estimated tax.** To amend or correct your estimated tax, see [How To Amend Estimated Tax Payments](#), later.



*You can't make joint estimated tax payments if you or your spouse is a nonresident alien, you are separated under a decree of divorce or separate maintenance, or you and your spouse have different tax years.*

*Additionally, individuals of the same sex and opposite sex who are in registered domestic partnerships, civil unions,*

*or other similar formal relationships that aren't marriages under state law cannot make joint estimated tax payments. These individuals can take credit only for the estimated tax payments that he or she made.*

## Payment Due Dates

You can pay all of your estimated tax by April 17, 2018, or in four equal amounts by the dates shown below.

1st payment	April 17, 2018
2nd payment	June 15, 2018
3rd payment	Sept. 17, 2018
4th payment	Jan. 15, 2019*

\* You don't have to make the payment due January 15, 2019, if you file your 2018 tax return by January 31, 2019, and pay the entire balance due with your return.

If you mail your payment and it is postmarked by the due date, the date of the U.S. postmark is considered the date of payment. If your payments are late or you didn't pay enough, you may be charged a penalty for underpaying your tax. See *When a Penalty Is Applied*, later.

**TIP** *You can make more than four estimated tax payments. To do so, make a copy of one of your unused estimated tax payment vouchers, fill it in, and mail it with your payment. If you make more than four payments, to avoid a penalty, make sure the total of the amounts you pay during a payment period is at least as much as the amount required to be paid by the due date for that period. For other payment methods, see How To Pay Estimated Tax, later.*

**No income subject to estimated tax during first payment period.** If, after March 31, 2018, you have a large change in income, deductions, additional taxes, or credits that requires you to start making estimated tax payments, you should figure the amount of your estimated tax payments by using the annualized income installment method, explained in chapter 2 of Pub. 505. If you use the annualized income installment method, file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, including Schedule AI, with your 2018 tax return even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2017 or 2018 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2019.
- File your 2018 Form 1040 by March 1, 2019, and pay the total tax due. In this case, 2018 estimated tax payments aren't required to avoid a penalty.

**Fiscal year taxpayers.** You are on a fiscal year if your 12-month tax period ends on any day except December 31. Due dates for fiscal year taxpayers are the 15th day of the 4th, 6th, and 9th months of your current fiscal year and the 1st month of the following fiscal year. If any payment date falls on a Saturday, Sunday, or legal holiday, use the next business day. See Pub. 509 for a list of all legal holidays.

## Name Change

If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of your 2018 paper tax return. On the statement, show all of the estimated tax payments you (and your spouse, if filing jointly) made for 2018 and the name(s) and SSN(s) under which you made the payments.

Be sure to report the change to your local Social Security Administration office before filing your 2018 tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. For more details, call the Social Security Administration at 1-800-772-1213 (TTY/TDD 1-800-325-0778).

## How To Amend Estimated Tax Payments

To change or amend your estimated tax payments, refigure your total estimated tax payments due (see the 2018 Estimated Tax Worksheet). Then, to figure the payment due for each remaining payment period, see *Amended estimated tax* in chapter 2 of Pub. 505. If an estimated tax payment for a previous period is less than one-fourth of your amended estimated tax, you may owe a penalty when you file your return.

## When a Penalty Is Applied

In some cases, you may owe a penalty when you file your return. The penalty is imposed on each underpayment for the number of days it remains unpaid. A penalty may be applied if you didn't pay enough estimated tax for the year or you didn't make the payments on time or in the required amount. A penalty may apply even if you have an overpayment on your tax return.

The penalty may be waived under certain conditions. See chapter 4 of Pub. 505 for details.

## How To Pay Estimated Tax

### Pay Online

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](https://www.irs.gov/Payments). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](https://www.irs.gov/Payments). A convenience fee is charged by these service providers.
- **Electronic Fund Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or the IRS at [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/Payments](https://www.irs.gov/Payments). Once you complete the online process, you will receive

immediate notification of whether your agreement has been approved. A user fee is charged.

- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading the application.

### 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) the Electronic Federal Tax Payment System (EFTPS).

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

Official Payments  
1-888-UPAY-TAX™ (1-888-872-9829)  
[www.officialpayments.com](https://www.officialpayments.com)

Link2Gov Corporation  
1-888-PAY-1040™ (1-888-729-1040)  
[www.PAY1040.com](https://www.PAY1040.com)

WorldPay US, Inc.  
1-844-729-8298 (1-844-PAY-TAX-8™)  
[www.payUSAtax.com](https://www.payUSAtax.com)

**EFTPS.** To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to [IRS.gov/Payments](https://www.irs.gov/Payments) or [www.EFTPS.gov](https://www.EFTPS.gov).

### Mobile Device

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

### 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 first be registered online at [www.officialpayments.com/fed](https://www.officialpayments.com/fed), our Official Payment provider.

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

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

If you choose to mail in your payment, there is a separate estimated tax payment voucher for each due date. The due date is shown in the upper right corner. Complete and send in the voucher only if you are making a payment by check or money order. If you and your spouse plan to file separate returns, file separate vouchers instead of a joint voucher.

To complete the voucher, do the following.

- Print or type your name, address, and SSN in the space provided on the estimated tax payment voucher. If you have an IRS Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If filing a joint voucher, also enter your spouse's name and SSN. List the names and SSNs in the same order on the joint voucher as you will list them on your joint return.
- Enter in the box provided on the estimated tax payment voucher only the amount you are sending in by check or money order. When making payments of estimated tax, be sure to take into account any 2017 overpayment that you choose to credit against your 2018 tax, but don't include the overpayment amount in this box.
- Make your check or money order payable to "United States Treasury." Don't send cash. To help process your payment accurately, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX <sup>xx</sup>/<sub>100</sub>").

- Enter "2018 Form 1040-ES" and your SSN on your check or money order. If you are filing a joint estimated tax payment voucher, enter the SSN that you will show first on your joint return.
- Enclose, but don't staple or attach, your payment with the estimated tax payment voucher.

**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 will need to spread the payment over 2 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.

## Where to File Your Estimated Tax Payment Voucher if Paying by Check or Money Order

<p>Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions. If you need more payment vouchers, you can make a copy of one of your unused vouchers.</p>	<p>Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia</p>	<p>Internal Revenue Service P.O. Box 931100 Louisville, KY 40293-1100</p>
<p><b>Caution:</b> For proper delivery of your estimated tax payment to a P.O. box, you must include the box number in the address. Also, note that only the U.S. Postal Service can deliver to P.O. boxes. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.</p>	<p>Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia</p>	<p>Internal Revenue Service P.O. Box 37007 Hartford, CT 06176-7007</p>
<p><b>IF you live in . . .</b></p> <p style="text-align: center;">▼</p>	<p><b>THEN send it to "Internal Revenue Service" at . . .</b></p> <p style="text-align: center;">▼</p>	<p>A foreign country, American Samoa, or Puerto Rico, (or are excluding income under Internal Revenue Code 933) or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands</p>
<p>Florida, Louisiana, Mississippi, Texas</p>	<p>Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300</p>	<p>Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300 USA</p>
<p>Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming</p>	<p>Internal Revenue Service P.O. Box 510000 San Francisco, CA 94151-5100</p>	<p>Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921</p>
<p>Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin</p>	<p>Internal Revenue Service P.O. Box 802502 Cincinnati, OH 45280-2502</p>	<p>U.S. Virgin Islands: Bona fide residents*</p> <p>Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay Suite 225 St. Thomas, VI 00802</p>

\*Bona fide residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for bona fide residents and the self-employment tax vouchers to the address for non-bona fide residents.

## Instructions for the 2018 Estimated Tax Worksheet

**Line 1. Adjusted gross income.** When figuring the adjusted gross income you expect in 2018, be sure to consider the items listed under [What's New](#), earlier. For more details on figuring your AGI, see [Expected AGI—Line 1](#) in chapter 2 of Pub. 505.

If you are self-employed, be sure to take into account the deduction for self-employment tax. Use the 2018 Self-Employment Tax and Deduction Worksheet for Lines 1 and 9 of the Estimated Tax Worksheet to figure the amount to subtract when figuring your expected AGI. This worksheet also will give you the amount to enter on line 9 of your estimated tax worksheet.

**Line 7. Credits.** See the 2017 Form 1040, lines 48 through 54, or Form 1040A, lines 31 through 35, and the related instructions for the types of credits allowed.

**Line 9. Self-employment tax.** If you and your spouse make joint estimated tax payments and both of you have self-employment income, figure the self-employment tax for each of you separately. Enter the total on line 9. When estimating your 2018 net earnings from self-employment, be sure to use only 92.35% (0.9235) of your total net profit from self-employment.

**Line 10. Other taxes.** Use the instructions for the 2017 Form 1040 to determine if you expect to owe, for 2018, any of the taxes that would have been entered on your 2017 Form 1040, lines 59 (additional tax on distributions only), 60a, 60b, and 62 (including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax). On line 10, enter the total of those taxes, subject to the following two exceptions.

**Exception 1.** Include household employment taxes from Form 1040, line 60a, on this line only if:

- You will have federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income, or
- You would be required to make estimated tax payments (to avoid a penalty) even if you didn't include household employment taxes when figuring your estimated tax.

If you meet either of the above, include the total of your household employment taxes on line 10.

**Exception 2.** Of the amounts for other taxes that may be entered on Form 1040, line 62, don't include on line 10: recapture of a federal mortgage subsidy, uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance, excise tax on excess golden parachute payments, look-back interest due under section 167(g) or 460(b), or excise tax on insider stock compensation from an expatriated corporation. These taxes aren't required to be paid until the due date of your income tax return (not including extensions).

**Additional Medicare Tax.** For information about the Additional Medicare Tax, see the Instructions for Form 8959.

**Net Investment Income Tax (NIIT).** For information about the Net Investment Income Tax, see the Instructions for Form 8960.

**Repayment of first-time homebuyer credit.** You must repay the first-time homebuyer credit if you bought the home in 2008.

For details about repaying the first-time homebuyer credit, see the instructions for Form 5405.

**Line 12b. Prior year's tax.** Enter the 2017 tax you figure according to the instructions in *Figuring your 2017 tax* unless you meet one of the following exceptions.

- If the AGI shown on your 2017 return is more than \$150,000 (\$75,000 if married filing separately for 2018), enter 110% of your 2017 tax as figured next.

**Note.** This doesn't apply to farmers or fishermen.

- If you will file a joint return for 2018 but you didn't file a joint return for 2017, add the tax shown on your 2017 return to the tax shown on your spouse's 2017 return and enter the total on line 12b.

- If you filed a joint return for 2017 but you will not file a joint return for 2018, see *General Rule* in chapter 4 of Pub. 505 to figure your share of the 2017 tax to enter on line 12b.

- If you didn't file a return for 2017 or your 2017 tax year was less than 12 full months, don't complete line 12b. Instead, enter the amount from line 12a on line 12c.

**Figuring your 2017 tax.** Use the following instructions to figure your 2017 tax.

1. **Form 1040**—The tax shown on your 2017 Form 1040 is the amount on line 63 **reduced** by:

- a. Unreported social security and Medicare tax or RRTA tax from Form 1040, line 58;
- b. Any tax included on line 59 on excess contributions to an IRA, Archer MSA, Coverdell education savings account, health savings account, ABLE account, or on excess accumulations in qualified retirement plans;
- c. Any shared responsibility payment on line 61;
- d. Amounts on line 62 as listed under *Exception 2*, earlier; and
- e. Any refundable credit amounts on lines 66a, 67, 68, 69, and 72, and credit from Form 8885 included on line 73.

2. **Form 1040A**—The tax shown on your 2017 Form 1040A is the amount on line 39 reduced by the amount on line 38, and any refundable credits on lines 42a, 43, 44, and 45.

3. **Form 1040EZ**—The tax shown on your 2017 Form 1040EZ is the amount on line 12 reduced by the amount on lines 8a and 11.

**2018 Self-Employment Tax and Deduction Worksheet for Lines 1 and 9 of the Estimated Tax Worksheet**

Keep for Your Records 

1a. 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) ..... b. \_\_\_\_\_

2. Subtract line 1b from line 1a ..... 2. \_\_\_\_\_

3. Multiply line 2 by 92.35% (0.9235) ..... 3. \_\_\_\_\_

4. Multiply line 3 by 2.9% (0.029) ..... 4. \_\_\_\_\_

5. Social security tax maximum income ..... 5. **\$128,400**

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 ..... 7. \_\_\_\_\_

**Note.** If line 7 is zero or less, enter -0- on line 9 and skip to line 10.

8. Enter the **smaller** of line 3 or line 7 ..... 8. \_\_\_\_\_

9. Multiply line 8 by 12.4% (0.124) ..... 9. \_\_\_\_\_

10. Add lines 4 and 9. Enter the result here and on line 9 of your 2018 Estimated Tax Worksheet ..... 10. \_\_\_\_\_

11. Multiply line 10 by 50% (0.50). This is your expected deduction for self-employment tax on Form 1040, line 27. Subtract this amount when figuring your expected AGI on line 1 of your 2018 Estimated Tax Worksheet ..... 11. \_\_\_\_\_

\* Your net profit from self-employment is found on Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

**2018 Tax Rate Schedules**

**Caution.** Don't use these Tax Rate Schedules to figure your 2017 taxes. Use only to figure your 2018 estimated taxes.

Schedule X—Use if your 2018 filing status is Single					Schedule Z—Use if your 2018 filing status is Head of household				
If line 3 is:		The tax is:		of the amount over—	If line 3 is:		The tax is:		of the amount over—
Over—	But not over—				Over—	But not over—			
\$0	\$9,525	-----	+ 10%	\$0	\$0	\$13,600	-----	+ 10%	\$0
9,525	38,700	<b>\$952.50</b>	+ 12%	<b>9,525</b>	13,600	51,800	<b>\$1,360.00</b>	+ 12%	<b>13,600</b>
38,700	82,500	<b>4,453.50</b>	+ 22%	<b>38,700</b>	51,800	82,500	<b>5,944.00</b>	+ 22%	<b>51,800</b>
82,500	157,500	<b>14,089.50</b>	+ 24%	<b>82,500</b>	82,500	157,500	<b>12,698.00</b>	+ 24%	<b>82,500</b>
157,500	200,000	<b>32,089.50</b>	+ 32%	<b>157,500</b>	157,500	200,000	<b>30,698.00</b>	+ 32%	<b>157,500</b>
200,000	500,000	<b>45,689.50</b>	+ 35%	<b>200,000</b>	200,000	500,000	<b>44,298.00</b>	+ 35%	<b>200,000</b>
500,000	-----	<b>150,689.50</b>	+ 37%	<b>500,000</b>	500,000	-----	<b>149,298.00</b>	+ 37%	<b>500,000</b>
Schedule Y-1—Use if your 2018 filing status is Married filing jointly or Qualifying widow(er)					Schedule Y-2—Use if your 2018 filing status is Married filing separately				
If line 3 is:		The tax is:		of the amount over—	If line 3 is:		The tax is:		of the amount over—
Over—	But not over—				Over—	But not over—			
\$0	\$19,050	-----	+ 10%	\$0	\$0	\$9,525	-----	+ 10%	\$0
19,050	77,400	<b>\$1,905.00</b>	+ 12%	<b>19,050</b>	9,525	38,700	<b>\$952.50</b>	+ 12%	<b>9,525</b>
77,400	165,000	<b>8,907.00</b>	+ 22%	<b>77,400</b>	38,700	82,500	<b>4,453.50</b>	+ 22%	<b>38,700</b>
165,000	315,000	<b>28,179.00</b>	+ 24%	<b>165,000</b>	82,500	157,500	<b>14,089.50</b>	+ 24%	<b>82,500</b>
315,000	400,000	<b>64,179.00</b>	+ 32%	<b>315,000</b>	157,500	200,000	<b>32,089.50</b>	+ 32%	<b>157,500</b>
400,000	600,000	<b>91,379.00</b>	+ 35%	<b>400,000</b>	200,000	300,000	<b>45,689.50</b>	+ 35%	<b>200,000</b>
600,000	-----	<b>161,379.00</b>	+ 37%	<b>600,000</b>	300,000	-----	<b>80,689.50</b>	+ 37%	<b>300,000</b>

**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</b>	<p><b>Tax.</b> Figure your tax on the amount on line 3 by using the <b>2018 Tax Rate Schedules</b>.</p> <p><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</p>		<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</b>	<b>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</b>	<b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 12a or 12b		<b>12c</b>	
	<p><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.</p>			
<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*.)

Keep for Your Records



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

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 (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.)		
	Foreign country name	Foreign province/county	Foreign postal code

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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.)		
	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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