

2011

Form 1040-ES

Estimated Tax for Individuals



Department of the Treasury
Internal Revenue Service

Purpose of This Package

Use this package to figure and pay your estimated tax. If you are not required to make estimated tax payments for 2011, you can discard this package.

Estimated tax is the method used to pay tax on income that is not subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.). In addition, if you do not 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.

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 2011 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2011, 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 2011 tax return, or
 - b. 100% of the tax shown on your 2010 tax return.Your 2010 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* below.

Exception. You do not have to pay estimated tax for 2011 if you were a U.S. citizen or resident alien for all of 2010 and you had no tax liability for the full 12-month 2010 tax year. You had no tax liability for 2010 if your total tax was zero or you did not 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 2010 or 2011 is from farming or fishing, substitute 66 $\frac{2}{3}$ % for 90% in (2a) under *General Rule* above.

Household employers. When estimating the tax on your 2011 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 did not include household employment taxes when figuring your estimated tax.

Higher income taxpayers. If your adjusted gross income (AGI) for 2010 was more than \$150,000 (\$75,000 if your filing status for 2011 is married filing separately), substitute 110% for 100% in (2b) under *General Rule*, earlier. This rule does not 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 can also choose to have federal income tax withheld from certain government payments. For details, see Form W-4V, Voluntary Withholding Request.

Additional Information You May Need

You can find most of the information you will need in Pub. 505, Tax Withholding and Estimated Tax.

Other available information:

- Instructions for the 2010 Form 1040 or 1040A.
- Important Changes. Go to IRS.gov, click on *Forms and Publications*, and then on *Changes to Current Tax Products or Highlights of Recent Tax Changes*.

For details on how to get forms and publications, see page 93 of the 2010 Instructions for Form 1040 or page 81 of the 2010 Instructions for Form 1040A. If you have tax questions, call 1-800-829-1040 for assistance. For TTY/TDD help, call 1-800-829-4059.

What's New

Use your 2010 tax return as a guide in figuring your 2011 estimated tax, but be sure to consider the following.

Recent legislation (Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010) extended many of the tax provisions that were set to expire in 2010. This section lists only those provisions that were changed in addition to being extended, as well as those that were not extended. Also listed are tax benefits with adjustments for inflation. For more information, see IRS.gov.

Income limits for excluding education savings bond interest increased. In order to exclude interest, your modified adjusted gross income (MAGI) must be less than \$86,100 (\$136,650 if married filing jointly or a qualifying widow(er)).

Foreign earned income exclusion. The maximum exclusion has increased to \$92,900.

Qualified charitable distribution (QCD). Tax-free treatment of distributions from traditional and Roth IRAs

for charitable purposes has been extended through December 31, 2011, with the following special rule. For QCDs made during January 2011, you can elect to have the distribution deemed to have been made on December 31, 2010. If you make this election, the QCD will count toward your 2010 exclusion limit of \$100,000, as well as your 2010 minimum required distribution.

Standard deduction. If you do not itemize your deductions, you can take the 2011 standard deduction listed below for your filing status.

IF your 2011 filing status is...	THEN your standard deduction is...
Married filing jointly or Qualifying widow(er)	\$11,600
Head of household	\$8,500
Single or Married filing separately	\$5,800

However, if you can be claimed as a dependent on another person's 2011 return, your standard deduction is the greater of:

- \$950, or
- Your earned income plus \$300 (up to the standard deduction amount).

Your standard deduction is increased by the following amount if, at the end of 2011, you are:


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

65 or older or blind \$1,450
 65 or older and blind \$2,900

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

65 or older or blind \$1,150
 65 or older and blind \$2,300
 Both spouses 65 or older \$2,300*
 Both spouses 65 or older and blind \$4,600*

* If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

 **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 2011.**

Standard mileage rate. The rate for business use of your vehicle is increased to 51 cents per mile. The rate for use of your vehicle to get medical care or move is increased to 19 cents per mile. The rate of 14 cents per mile for charitable use is unchanged.

Personal exemption increased. For tax years beginning in 2011, the personal exemption amount is increased to \$3,700.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption is increased to \$48,450 (\$74,450 if married filing jointly or a qualifying widow(er); \$37,225 if married filing separately).

Lifetime learning credit income limits increased. In order to claim a lifetime learning credit, your MAGI must be less than \$61,000 (\$122,000 if married filing jointly).

Retirement savings contribution credit income limits increased. In order to claim this credit, your MAGI must be less than \$28,250 (\$56,500 if married filing jointly; \$42,375 if head of household).

Nonbusiness energy property credit. This credit has been extended for 1 year with a reduced rate of 10%. Amounts provided by subsidized federal, state, or local energy financing do not qualify for the credit. The

energy-efficiency standards for qualified natural gas, propane, or oil furnaces, or hot water boilers have been increased. For 2011, the credit is limited as follows.

- A total combined credit limit of \$500 for all tax years after 2005 (Form 5695, Part I).
- A combined credit limit of \$200 for windows for all tax years after 2005.
- A maximum credit for residential energy property costs of \$50 for any advanced main air circulating fan; \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler; and \$300 for any item of energy-efficient building property.

Adoption credit or exclusion. The maximum adoption credit or exclusion for employer-provided adoption benefits has increased to \$13,360. In order to claim either the credit or exclusion, your MAGI must be less than \$225,210.

Temporary decrease in employee's share of payroll tax. Social security tax will be withheld from an employee's wages at the rate of 4.2% (down from 6.2%) up to the social security wage limit of \$106,800. There will be no change to Medicare withholding.

The same reduction applies to net earnings from self-employment—the temporary rate will be 10.4% (down from 12.4%) up to the social security wage limit of \$106,800. The method of figuring "one-half of self-employment tax" for adjusted gross income will change slightly, and a worksheet is provided (see line 1 instructions).

Increase in additional tax on certain distributions not used for qualified medical expenses. The tax on distributions from health savings accounts (HSAs) and Archer MSAs made after December 31, 2010, that are not used for qualified medical expenses, is increased to 20%.

Earned income credit (EIC). You may be able to take the EIC if:

- Three or more children lived with you and you earned less than \$43,998 (\$49,078 if married filing jointly),
- Two children lived with you and you earned less than \$40,964 (\$46,044 if married filing jointly),
- One child lived with you and you earned less than \$36,052 (\$41,132 if married filing jointly), or
- A child did not live with you and you earned less than \$13,660 (\$18,740 if married filing jointly).

Also, the maximum AGI you can have and still get the credit has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you. The maximum investment income you can have and get the credit has increased to \$3,150.

Health coverage tax credit (HCTC). Beginning after February 12, 2011, the credit has decreased to 65% (from 80%) for amounts paid for qualified health insurance coverage for you, your spouse, and other qualifying family members.

Reminder

Roth IRAs. If you rolled over or converted part or all of another retirement plan to a Roth IRA in 2010, or made an in-plan rollover to a designated Roth account after September 27, 2010, and did not elect to include the resulting taxable amount in income for 2010, you must report half of that taxable amount on your 2011 return and the other half on your 2012 return. See the instructions for Form 8606 for more information.

Expiring Tax Benefits

The following benefits are scheduled to expire or have been repealed and will not be available for 2011.

- Making work pay credit.

- Self-employed health insurance deduction when figuring self-employment tax.
- Exclusion from income of benefits provided to volunteer firefighters and emergency medical responders.
- Computer technology and equipment allowed as qualified higher education expenses for qualified tuition programs (section 529 plans).
- Exemption from alternative minimum tax treatment for certain tax-exempt bonds.
- Advance earned income credit.

How To Figure Your Estimated Tax

You will need:

- The 2011 Estimated Tax Worksheet on page 7,
- The *Instructions for the 2011 Estimated Tax Worksheet* on pages 5 and 6,
- The 2011 Tax Rate Schedules on page 6, and
- Your 2010 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* that begins on page 1).

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* on this page.



You cannot 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.

Payment Due Dates

You can pay all of your estimated tax by April 18, 2011, or in four equal amounts by the dates shown below.

1st payment	April 18, 2011
2nd payment	June 15, 2011
3rd payment	Sept. 15, 2011
4th payment	Jan. 17, 2012*

* You do not have to make the payment due January 17, 2012, if you file your 2011 tax return by January 31, 2012, 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 did not pay enough, you may be charged a penalty for underpaying your tax. See *When a Penalty Is Applied* on this page.



If you want, 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 Pay Electronically on page 4.

No income subject to estimated tax during first payment period. If, after March 31, 2011, 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 2011 tax return even if no penalty is owed.

Farmers and fishermen. If at least two-thirds of your gross income for 2010 or 2011 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 17, 2012.
- File your 2011 Form 1040 by March 1, 2012, and pay the total tax due. In this case, 2011 estimated tax payments are not 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.

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 2011 tax return. On the statement, show all of the estimated tax payments you (and your spouse, if filing jointly) made for 2011 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 2011 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 (line 16a of the worksheet on page 7). 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 did not pay enough estimated tax for the year or you did not 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 by Check or Money Order Using the Estimated Tax Payment Voucher

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 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 2010 overpayment that you choose to credit against your 2011 tax, but do not include the overpayment amount in this box.
- Make your check or money order payable to "United States Treasury." Do not send cash. To help process your payment accurately, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX $\frac{XX}{100}$ ").

- Enter "2011 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 do not staple or attach, your payment with the estimated tax payment voucher.

Pay Electronically

Paying electronically helps to ensure timely receipt of your estimated tax payment. You can pay electronically using the following electronic payment options.

- Electronic Federal Tax Payment System (EFTPS).
- Electronic funds withdrawal (EFW).
- Credit or debit card.

For information on paying your taxes electronically, go to www.irs.gov/e-pay.

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

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.

Caution: 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.

IF you live in . . .	THEN send it to "Internal Revenue Service" at . . .		
		Delaware, District of Columbia, Maryland, Missouri, Ohio, Rhode Island, Virginia, West Virginia	P.O. Box 970006 St. Louis, MO 63197-0006
		Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	P.O. Box 1300 Charlotte, NC 28201-1300
		Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin	P.O. Box 802502 Cincinnati, OH 45280-2502
Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Vermont	P.O. Box 37007 Hartford, CT 06176-0007	A foreign country, U.S. possession or territory;* or use an APO or FPO address; or file Form 2555, 2555-EZ, or 4563; or are a dual-status alien	P.O. Box 1300 Charlotte, NC 28201-1300 USA
Florida, Georgia, North Carolina, South Carolina	P.O. Box 105225 Atlanta, GA 30348-5225	* If you are a bona fide resident of American Samoa, Puerto Rico, Guam,** the U.S. Virgin Islands,** or the Northern Mariana Islands,** see Pub. 570, chapter 3.	
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	P.O. Box 510000 San Francisco, CA 94151-5100	** Bona fide residents of Guam, the U.S. Virgin Islands, and the Northern Mariana Islands must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the self-employment tax vouchers to the IRS at the Charlotte address above. Send the income tax vouchers to the local address given in Pub. 570, chapter 3.	

Instructions for the 2011 Estimated Tax Worksheet

Line 1. Adjusted gross income. Use your 2010 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2011 (but be sure to consider the items listed under *What's New* that begins on page 1). For more details on figuring your adjusted gross income, 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 (2010 Form 1040, line 27). However, this deduction is figured differently for 2011. Use the worksheet on page 6 to figure the amount to subtract when figuring your expected AGI. This worksheet will also give you the amount to enter on line 11 of your estimated tax worksheet.

Line 9. Credits. See the 2010 Form 1040, lines 47 through 53, or Form 1040A, lines 29 through 33, and the related instructions for the types of credits allowed.

Line 11. 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 11. When estimating your 2011 net earnings from self-employment, be sure to use only 92.35% (.9235) of your total net profit from self-employment.

Line 12. Other taxes. Use the instructions for the 2010 Form 1040 to determine if you expect to owe, for 2011, any of the taxes that would have been entered on your 2010 Form 1040, lines 58 (additional tax on distributions only) and 59 (boxes b and c), and any write-in amounts on line 60. On line 12, enter the total of those taxes, subject to the following two exceptions.

Exception 1. Include household employment taxes from box b of Form 1040, line 59, 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 did not include household employment taxes when figuring your estimated tax.

If you meet one or both of the above, include in the amount on line 12 the total of your household employment taxes.

Exception 2. Of the amounts for other taxes that may be entered on Form 1040, line 60, do not include on line 12: 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), excise tax on insider stock compensation from an expatriated corporation, or additional tax on advance payments of health coverage tax credit when not eligible. These taxes are not required to be paid until the due date of your income tax return (not including extensions).

Recapture of first-time homebuyer credit. If you purchased a home in 2008 and claimed the first-time homebuyer credit, repayment of that credit began with your 2010 tax return and will continue until the credit is fully repaid. If the home ceases to be your main home, then the unpaid balance of the credit is to be repaid on the return for the year when the home was no longer your main home.

If you purchased a home in 2009 or 2010, and claimed the first-time homebuyer credit, you must maintain that home as your main home for at least 36 months to avoid having to repay the credit.

For details about repaying either of these credits, see the Instructions for Form 5405.

Line 14b. Prior year's tax. Enter the 2010 tax you figure according to the instructions below unless you meet one of the following exceptions.

- If the adjusted gross income shown on your 2010 return is more than \$150,000 (\$75,000 if married filing separately for 2011), enter 110% of your 2010 tax as figured below. **Note.** This does not apply to farmers or fishermen.
- If you will file a joint return for 2011 but you did not file a joint return for 2010, add the tax shown on your 2010 return to the tax shown on your spouse's 2010 return and enter the total on line 14b (both taxes figured as explained below).
- If you filed a joint return for 2010 but you will not file a joint return for 2011, see Pub. 505, chapter 4, *General Rule*, to figure your share of the 2010 tax to enter on line 14b.
- If you did not file a return for 2010 or your 2010 tax year was less than 12 full months, do not complete line 14b. Instead, enter the amount from line 14a on line 14c.

Figuring your 2010 tax. Use the following instructions to figure your 2010 tax.

1. **Form 1040**—The tax shown on your 2010 Form 1040 is the amount on line 60 **reduced** by:
 - a. Unreported social security and Medicare tax or RRTA tax from Form 1040, line 57;
 - b. Any tax included on line 58 on excess contributions to IRAs, Archer MSAs, Coverdell education savings accounts, and health savings accounts, or on excess accumulations in qualified retirement plans;
 - c. Write-in amounts on line 60 as listed under *Exception 2* on this page; and
 - d. Any refundable credit amounts on lines 63, 64a, 65, 66, 67, and 70, and credits from Forms 8801, 8839, and 8885 included on line 71.
2. **Form 1040A**—The tax shown on your 2010 Form 1040A is the amount on line 37 reduced by any refundable credits on lines 40, 41a, 42, and 43.
3. **Form 1040EZ**—The tax shown on your 2010 Form 1040EZ is the amount on line 11 reduced by the amount on lines 8 and 9a.

2011 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet

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% (.9235)	3.	_____
4. Multiply line 3 by 2.9% (.029)	4.	_____
5. Social security tax maximum income	5.	\$106,800
6. Enter your expected wages (if subject to social security tax or the 4.2% 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 10.4% (.104)	9.	_____
10. Add lines 4 and 9. Enter the result here and on line 11 of your 2011 Estimated Tax Worksheet	10.	=====
11. Multiply line 4 by 50% (.50)	11.	_____
12. Multiply line 9 by 59.6% (.596)	12.	_____
13. Add lines 11 and 12. 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 2011 Estimated Tax Worksheet	13.	=====

* Your net profit from self-employment is found on Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 36; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

2011 Tax Rate Schedules

Caution. Do not use these Tax Rate Schedules to figure your 2010 taxes. Use only to figure your 2011 estimated taxes.

Schedule X—Use if your 2011 filing status is Single				Schedule Z—Use if your 2011 filing status is Head of household			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$8,500	----- 10%	\$0	\$0	\$12,150	----- 10%	\$0
8,500	34,500	\$850.00 + 15%	8,500	12,150	46,250	\$1,215.00 + 15%	12,150
34,500	83,600	4,750.00 + 25%	34,500	46,250	119,400	6,330.00 + 25%	46,250
83,600	174,400	17,025.00 + 28%	83,600	119,400	193,350	24,617.50 + 28%	119,400
174,400	379,150	42,449.00 + 33%	174,400	193,350	379,150	45,323.50 + 33%	193,350
379,150	-----	110,016.50 + 35%	379,150	379,150	-----	106,637.50 + 35%	379,150
Schedule Y-1—Use if your 2011 filing status is Married filing jointly or Qualifying widow(er)				Schedule Y-2—Use if your 2011 filing status is Married filing separately			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$17,000	----- 10%	\$0	\$0	\$8,500	----- 10%	\$0
17,000	69,000	\$1,700.00 + 15%	17,000	8,500	34,500	\$850.00 + 15%	8,500
69,000	139,350	9,500.00 + 25%	69,000	34,500	69,675	4,750.00 + 25%	34,500
139,350	212,300	27,087.50 + 28%	139,350	69,675	106,150	13,543.75 + 28%	69,675
212,300	379,150	47,513.50 + 33%	212,300	106,150	189,575	23,756.75 + 33%	106,150
379,150	-----	102,574.00 + 35%	379,150	189,575	-----	51,287.00 + 35%	189,575

2011 Estimated Tax Worksheet

Keep for Your Records



1	Adjusted gross income you expect in 2011 (see instructions)		1	
2	<ul style="list-style-type: none"> • If you plan to itemize deductions, enter the estimated total of your itemized deductions. • If you do not plan to itemize deductions, enter your standard deduction from page 2. 	}	2	
3	Subtract line 2 from line 1.		3	
4	Exemptions. Multiply \$3,700 by the number of personal exemptions.		4	
5	Subtract line 4 from line 3.		5	
6	Tax. Figure your tax on the amount on line 5 by using the 2011 Tax Rate Schedules on page 6. Caution: If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see chapter 2 of Pub. 505 to figure the tax		6	
7	Alternative minimum tax from Form 6251		7	
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44		8	
9	Credits (see instructions). Do not include any income tax withholding on this line		9	
10	Subtract line 9 from line 8. If zero or less, enter -0-		10	
11	Self-employment tax (see instructions)		11	
12	Other taxes (see instructions)		12	
13a	Add lines 10 through 12		13a	
b	Earned income credit, additional child tax credit, fuel tax credit, refundable American opportunity credit, and refundable credits from Forms 5405, 8801, 8839, and 8885		13b	
c	Total 2011 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0- ▶		13c	
14a	Multiply line 13c by 90% (66 ² / ₃ % for farmers and fishermen)	14a		
b	Required annual payment based on prior year's tax (see instructions)	14b		
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b ▶		14c	
	Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see chapter 2 of Pub. 505.			
15	Income tax withheld and estimated to be withheld during 2011 (including income tax withholding on pensions, annuities, certain deferred income, etc.)		15	
16a	Subtract line 15 from line 14c	16a		
	Is the result zero or less?			
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.			
	<input type="checkbox"/> No. Go to line 16b.			
b	Subtract line 15 from line 13c	16b		
	Is the result less than \$1,000?			
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.			
	<input type="checkbox"/> No. Go to line 17 to figure your required payment.			
17	If the first payment you are required to make is due April 18, 2011, enter 1/4 of line 16a (minus any 2010 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order.		17	

Privacy Act and Paperwork Reduction Act Notice.

We ask for tax return 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 information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must provide your taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers.

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 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.

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see page 3 for 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) 2010 overpayment credit applied		(f) Total amount paid and credited (add (d) and (e))
1	4/18/2011									
2	6/15/2011									
3	9/15/2011									
4	1/17/2012**									
Total ▶										

* You can deduct the convenience fee charged by the service provider in 2011 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2011 income tax return.

** You do not have to make this payment if you file your 2011 tax return by January 31, 2012, **and** pay the entire balance due with your return.

Tear off here

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

2011 Estimated Tax

Payment Voucher 4

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **“United States Treasury.”** Write your social security number and “2011 Form 1040-ES” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due Jan. 17, 2012

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, province or state, postal code, and country.)		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 8.

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2011 Estimated Tax

Payment Voucher 3

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 "2011 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 Sept. 15, 2011

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, province or state, postal code, and country.)		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 8.

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2011 Estimated Tax

Payment Voucher 2

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 "2011 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 June 15, 2011

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, province or state, postal code, and country.)		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 8.

Tear off here

2011 Estimated Tax

Payment Voucher 1

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 "2011 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due April 18, 2011

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, province or state, postal code, and country.)		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 8.

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