

**Note.** For instructions, see [Annualized Income Installment Method](#), earlier.

<b>Before you begin: Complete the 2019 Estimated Tax Worksheet—Worksheet 2-1.</b>					
<b>Section A (For Figuring Your Annualized Estimated Tax Payments)</b> —Complete each column after end of period shown.					
<b>Estates and trusts:</b> See Form 1041-ES and Form 2210 for more information		(a) 1/1/19–3/31/19	(b) 1/1/19–5/31/19	(c) 1/1/19–8/31/19	(d) 1/1/19– 12/31/19
1.	Adjusted gross income (AGI) for each period (see instructions). Complete Section B first	1.			
2.	Annualization amounts	2.	4	2.4	1.5
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
6.	Multiply line 4 by line 5	6.			
7.	Standard deduction from Worksheet 2-4	7.			
8.	Enter the <b>larger</b> 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). <b>Don't</b> 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%
23.	Multiply line 21 by line 22	23.			
24.	<b>Complete lines 24 through 29 of one column before going to line 24 of the next column.</b> 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 2019 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 <b>smaller</b> 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.			



(Form 1040 filers only)		(a) 1/1/19–3/31/19	(b) 1/1/19–5/31/19	(c) 1/1/19–8/31/19	(d) 1/1/19–12/31/19
<b>33.</b>	Net earnings from self-employment for the period . . . . .	<b>33.</b>			
<b>34.</b>	Prorated social security tax limit . . . . .	<b>34.</b>	<b>\$33,225</b>	<b>\$55,375</b>	<b>\$88,600</b>
<b>35.</b>	Enter actual wages for the period subject to social security tax or the 6.2% portion of the tier 1 railroad retirement tax. <b>Exception:</b> If you file Form 4137 or Form 8919, see instructions . . . . .	<b>35.</b>			
<b>36.</b>	Subtract line 35 from line 34. If zero or less, enter -0- . . . . .	<b>36.</b>			
<b>37.</b>	Annualization amounts . . . . .	<b>37.</b>	<b>0.496</b>	<b>0.2976</b>	<b>0.186</b>
<b>38.</b>	Multiply line 37 by the <b>smaller</b> of line 33 or line 36 . . . . .	<b>38.</b>			
<b>39.</b>	Annualization amounts . . . . .	<b>39.</b>	<b>0.116</b>	<b>0.0696</b>	<b>0.0435</b>
<b>40.</b>	Multiply line 33 by line 39 . . . . .	<b>40.</b>			
<b>41.</b>	Add lines 38 and 40. Enter the result here and on line 17 of Section A . . . . .	<b>41.</b>			
<b>42.</b>	Annualization amounts . . . . .	<b>42.</b>	<b>8</b>	<b>4.8</b>	<b>3</b>
<b>43.</b>	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 . . . . .	<b>43.</b>			