

2024 Estimated Tax

Payment
Voucher

3

OMB No. 1545-0047

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 "2024 Form 1040-ES" on your check or money order. Do not send cash. However, do not staple or attach your payment with this voucher.

Calendar year—See Sept. 16, 2024
Amount of estimated tax you are paying
by check or
money order.

By check or money order	Your first name and middle initial		Your last name		Your social security number	
	To print payments, complete for spouse					
	Spouse's first name and middle initial		Spouse's last name		Spouse's social security number	
	Address (number, street, and apt. no.)					
	City, town, or post office. If you have a foreign address, also complete spaces below.		State		ZIP code	
Simple, Fast, Secure.	Foreign country name		Foreign postal/territory		Foreign postal code	

For Checkrooms, Primary Act, and Paperwork Reduction Act Notices, see instructions.

Separate form.

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2

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Calendar year—See June 17, 2024
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By check or money order	Your first name and middle initial		Your last name		Your social security number	
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Form 1040-ES (2024)

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2024

Form 1040-ES

Estimated Tax for Individuals

Department of the Treasury
Internal Revenue Service

Purpose of This Package

Use Form 1040-ES to figure and pay your estimated tax for 2024.

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.

Preprinted vouchers. If you made estimated tax payments for 2023, this package may contain vouchers that are preprinted with your name, address, and SSN.

TIP If your name or SSN isn't correct, make the necessary changes on the vouchers. Circle out the name and SSN of a deceased or deceased spouse.

Change of address. If your address has changed, file Form 8822, 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 (see Form 1040-ES (NRI)).

General Rule

In most cases, you must pay estimated tax for 2024 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2024, 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 2024 tax return, or
 - b. 100% of the tax shown on your 2023 tax return. Your 2023 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 2024 if you were a U.S. citizen or resident alien for all of 2023.

and you had no tax liability for the full 12-month 2023 tax year. You had no tax liability for 2023 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 employees, and certain higher-income taxpayers.

Farmers and fishermen. If at least two-thirds of your gross income for 2023 or 2024 is from farming or fishing, substitute 80% for 90% in (2) under General Rule.

Household employees. When estimating the tax on your 2024 tax return, include your household employment taxes if either of the following applies.

- You will have federal income tax withheld from wages, pension, 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 2023 was more than \$150,000 (\$75,000 if your filing status for 2024 is married filing separately), substitute 110% for 100% in (2) 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 Certificate, with your employer.

Generally, if you receive a pension or annuity you can use Form W-4P, Withholding Certificate for Periodic 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 (see Form W-4V, Voluntary Withholding Request) or from nonperiodic payments and eligible rollover distributions (see Form W-8R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions).

TIP You can use the Tax Withholding Estimator at [IRS.gov/1040es](https://www.irs.gov/1040es) 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 on Pub. 508, Tax Withholding and Estimated Tax, and in the instructions for the 2023 Form 1040 and 1040-SR.

For details on how to get forms and publications, see the 2023 Instructions for Form 1040.

Dec 7, 2023

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