

1040-ES Department of the Treasury Internal Revenue Service	<b>2024 Estimated Tax</b> <b>Payment 3</b> Form No. 1040-ES-24 <small>For calendar year ending December 31, 2024</small>																					
<p><b>For any tax you are making a payment or estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your name and address and attach to your check or money order. Do not send cash. Remit, but do not staple or affix, your payment with this voucher.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Your first name and middle initial</td> <td style="width: 33%;">Your last name</td> <td style="width: 33%;">Your taxpayer identification number</td> </tr> <tr> <td colspan="3">Your prior payment, complete for reference</td> </tr> <tr> <td colspan="3">Spouse's first name and middle initial</td> </tr> <tr> <td colspan="3">Business (name, street, and zip code)</td> </tr> <tr> <td colspan="3">City, town, or post office. If you have a foreign address, also complete spaces below:</td> </tr> <tr> <td colspan="3">State ZIP code</td> </tr> <tr> <td colspan="3">Foreign country name Foreign postoffice/zipcode Foreign postal code</td> </tr> </table> <p>For instructions, Privacy Act, and Paperwork Reduction Act Notice, see instructions.</p> <p style="text-align: center;">Separate here.</p>		Your first name and middle initial	Your last name	Your taxpayer identification number	Your prior payment, complete for reference			Spouse's first name and middle initial			Business (name, street, and zip code)			City, town, or post office. If you have a foreign address, also complete spaces below:			State ZIP code			Foreign country name Foreign postoffice/zipcode Foreign postal code		
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<b>2024 Estimated Tax</b> <b>Payment 2</b> Form No. 1040-ES-24 <small>For calendar year ending June 30, 2024</small>																						
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2024
  
**Form 1040-ES**

**Estimated Tax for Individuals**

**Purpose of This Package**

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

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

**Change of address.** If your address has changed, file Form 8233 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/individuals/2024-est](#).

**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 (NRA)).

**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 2023 tax return.
  - 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 Guatemalan, 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.

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

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 employers, 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 88% for 90% in (2b) under General Rule.

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

- You expect to owe federal income tax withheld from wages, pensions, annuities, gambling earnings, 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 \$180,000 (\$375,000 for filing jointly for 2024 or 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**

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, Military Withdrawal and Payroll or Traineeship Payments and Related Income Distributions (and Form W-4P, Withholding Certificate for Non-periodic Payments and Eligible Retiree Distributions)).

**TIP** You can use the Tax Withholding Estimator at [irs.gov/efiling/twe](#) to determine whether you need to raise 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 2023 Form 1040 and 1040-SP.

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

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