

2021 Estimated Tax Worksheet

Keep for Your Records

1	Enter adjusted total income expected in 2021		1	
2	Enter any expected income distribution deduction	2		
3	Enter any estate tax deduction	3		
4	Enter exemption (see instructions)	4		
5	Add lines 2 through 4		5	
6	Taxable income of estate or trust. Subtract line 5 from line 1		6	
7	Tax. Figure your tax on line 6 by using the 2021 Tax Rate Schedule below. (If the estate or trust expects a net capital gain or qualified dividends and line 6 is more than zero, use the 2021 Tax Computation Worksheet Using Maximum Capital Gains Rates to figure the tax.) Electing Alaska Native Settlement Trusts, see instructions		7	
8	Alternative minimum tax		8	
9	Add lines 7 and 8. Include any tax on lump-sum distributions from Form 4972		9	
10	Credits (see instructions)		10	
11	Subtract line 10 from line 9. If zero or less, enter -0-		11	
12	Other taxes (see instructions)		12	
13	2021 estimated tax. Add lines 11 and 12. Reduce this total by any credit you expect to claim on Form 4136		13	
14a	Enter 90% of line 13 (66 ² / ₃ % for farmers and fishermen)	14a		
b	Enter the tax shown on the 2020 Form 1041 (110% of that amount if the estate's or trust's AGI on that return is more than \$150,000, and less than ² / ₃ of gross income for 2020 or 2021 is from farming or fishing)	14b		
c	Required annual payment. Enter the smaller of line 14a or 14b		14c	
15	Income tax withheld and estimated to be withheld during 2021 and other refundable credits		15	
16	Subtract line 15 from line 14c		16	
	Note: If line 13 minus line 15 is less than \$1,000, the estate or trust isn't required to make estimated tax payments.			
17	Installment amount. If the first required payment is due April 15, 2021, enter ¹ / ₄ of line 16 (minus any 2020 overpayment that you are applying to this installment) here and on the payment line of the voucher(s). You may round off cents to the nearest whole dollar		17	

2021 Tax Rate Schedule

Estates and trusts, if line 6 of the 2021 Estimated Tax Worksheet above is:

Over—	But not over—	The tax is:	Of the amount over—
\$0	\$ 2,650	10%	\$0
2,650	9,550	\$265.00 + 24%	2,650
9,550	13,050	1,921.00 + 35%	9,550
13,050	-----	3,146.00 + 37%	13,050

Record of Estimated Tax Payments

Pay-ment no.	(a) Date	(b) Check or money order number	(c) Amount	(d) 2020 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
1					
2					
3					
4					
Total					

Tear off here

Form **1041-ES**
Department of the Treasury
Internal Revenue Service

2021 Payment Voucher 4

OMB No. 1545-0971

File only if the estate or trust is making a payment of estimated tax. Return this voucher with check or money order payable to "United States Treasury." Write the estate's or trust's EIN and "2021 Form 1041-ES" on the check or money order. Do not send cash. Enclose, but don't staple or attach, the payment with this voucher.

Calendar year—Due Jan. 18, 2022

Amount of estimated tax you are paying by check or money order.	Dollars	Cents
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Fiscal year filers—enter year ending (month and year)	Type or print	Employer identification number
		Name of estate or trust
		Name and title of fiduciary
		Address of fiduciary (number, street, and room or suite no.)
		City, state, and ZIP code

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Calendar year – Due Sept. 15, 2021

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Fiscal year filers—enter year ending ----- (month and year)	Type or print	Employer identification number
		Name of estate or trust
		Name and title of fiduciary
		Address of fiduciary (number, street, and room or suite no.)
		City, state, and ZIP code

Tear off here

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Calendar year – Due June 15, 2021

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Fiscal year filers—enter year ending ----- (month and year)	Type or print	Employer identification number
		Name of estate or trust
		Name and title of fiduciary
		Address of fiduciary (number, street, and room or suite no.)
		City, state, and ZIP code

Tear off here

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Calendar year – Due April 15, 2021

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Fiscal year filers—enter year ending ----- (month and year)	Type or print	Employer identification number
		Name of estate or trust
		Name and title of fiduciary
		Address of fiduciary (number, street, and room or suite no.)
		City, state, and ZIP code