

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 and 1040-SR 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 . . .	
		A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands
		Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303
		Guam: Bona fide residents*
		Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
		U.S. Virgin Islands: Bona fide residents*
		Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay Suite 225 St. Thomas, VI 00802
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300	
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931100 Louisville, KY 40293-1100	
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, Ohio, Oregon, North Dakota, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802502 Cincinnati, OH 45280-2502	

*Bona fide residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for bona fide residents and the self-employment tax vouchers to the address for non-bona fide residents.

Instructions for the 2021 Estimated Tax Worksheet

Line 1. Adjusted gross income. When figuring the adjusted gross income you expect in 2021, be sure to consider the items listed under *What's New*, earlier. For more details on figuring your AGI, 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. Use the 2021 Self-Employment Tax and Deduction Worksheet for Lines 1 and 9 of the Estimated Tax Worksheet to figure the amount to subtract when figuring your expected AGI. This worksheet also will give you the amount to enter on line 9 of your estimated tax worksheet.

Line 7. Credits. See the 2020 Form 1040 or 1040-SR, line 19 and Schedule 3 (Form 1040), lines 1 through 6, and the related instructions for the types of credits allowed.

Line 9. 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 9. When estimating your 2021 net earnings from self-employment,

be sure to use only 92.35% (0.9235) of your total net profit from self-employment.

Line 10. Other taxes. Use the instructions for the 2020 Form 1040 and 1040-SR to determine if you expect to owe, for 2021, any of the taxes that would have been entered on your 2020 Schedule 2 (Form 1040), line 6, 7a, 7b, and 8 (including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax). On line 10, enter the total of those taxes, subject to the following two exceptions.

Exception 1. Include household employment taxes from Schedule 2 (Form 1040), line 7a, 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 didn't include household employment taxes when figuring your estimated tax.

If you meet either of the above, include the total of your household employment taxes on line 10.

Exception 2. Of the amounts for other taxes that may be entered on Schedule 2 (Form 1040), line 8, don't include on line 10: recapture of a federal mortgage subsidy, uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance, excise tax

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 "2021 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, 2021	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

Pay online at
www.irs.gov/etpay

Simple.
Fast.
Secure.

Print or type	Your first name and middle initial		Your last name		Your social security number	
	If joint payment, 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
	Foreign country name		Foreign province/county		Foreign postal code	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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

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www.irs.gov/etpay

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Secure.

Print or type	Your first name and middle initial		Your last name		Your social security number	
	If joint payment, 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
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Calendar year—Due April 15, 2021	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

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Print or type	Your first name and middle initial		Your last name		Your social security number	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial		Spouse's last name		Spouse's social security number	
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	City, town, or post office. If you have a foreign address, also complete spaces below.				State	ZIP code
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Form 1040-ES (2021)

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see *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) 2020 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/15/2021						
2	6/15/2021						
3	9/15/2021						
4	1/18/2022**						
Total ▶							

** You do not have to make this payment if you file your 2021 tax return by January 31, 2022, and pay the entire balance due with your return.

Privacy Act and Paperwork Reduction Act Notice. We ask for this 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 this information is Internal Revenue Code section 6654, which requires that you pay your taxes in a specified manner to avoid being penalized. Additionally, sections 6001, 6011, and 6012(a) and their regulations require you to file a return or statement for any tax for which you are liable; section 6109 requires you to provide your identifying number. Failure to provide this information, or providing false or fraudulent information, may subject you to penalties.

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 for civil and criminal litigation 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.

Tear off here

Form **1040-ES** Department of the Treasury Internal Revenue Service | **2021 Estimated Tax** | Payment Voucher **4** OMB No. 1545-0074

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Calendar year—Due Jan. 18, 2022		
Amount of estimated tax you are paying by check or money order.		
	Dollars	Cents

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Simple. Fast. Secure.

Print or type	Your first name and middle initial		Your last name		Your social security number	
	If joint payment, complete for spouse					
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