

File by Mail Instructions for your 2019 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

John & Jane Doe
1 Main St
San Francisco, CA 94109

Balance Due/Refund	Your federal tax return (Form 1040) shows you owe a balance due of \$11,993.00. Note: If you file your tax return after July 15, 2020, late payment penalties and interest may apply. If any late payment penalties and interest are due, the Internal Revenue Service will send you a bill.		
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Your payment - Mail a check or money order for \$11,993.00, payable to "United States Treasury". Write your Social Security number and "2019 Form 1040" on the check. Mail the return and check together. Mail your return and payment to: Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704 Deadline: Postmarked by Wednesday, July 15, 2020 Note: Your state return may be due on a different date. Please review your state filing instructions. Don't forget correct postage on the envelope.		
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select File tab, then select the Print for Your Records category.		
2019 Federal Tax Return Summary	Adjusted Gross Income	\$	74,000.00
	Taxable Income	\$	49,600.00
	Total Tax	\$	13,463.00
	Total Payments/Credits	\$	1,500.00
	Payment Due	\$	11,963.00
	Penalty/Interest	\$	30.00
	Balance Due With Penalty/Interest	\$	11,993.00
	Effective Tax Rate		18.19%

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Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

John & Jane Doe
1 Main St
San Francisco, CA 94109

Estimated Payments to Make for Next Year's Return

Estimated Payments for 2020 - Do not mail these vouchers with your 2019 income tax return. The estimated vouchers displayed below are used to prepay your 2020 income taxes that will be filed next year. If you expect to owe more than \$1,000 in 2020, you may incur underpayment penalties if you do not make these four estimated tax payments. This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES).

Mail payments according to the schedule below:

Voucher Number	Due Date	Amount
1	07/15/2020	\$ 3,366.00
2	07/15/2020	\$ 3,366.00
3	09/15/2020	\$ 3,366.00
4	01/15/2021	\$ 3,366.00

Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check.

Mail payments to:
Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100

Changed Your Mind About e-filing?

You can still file electronically. Just go back to TurboTax, select the File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the Internal Revenue Service.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2020**

2020 Form 1040-ES Payment Voucher 1

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 the **'United States Treasury.'** Write your social security number and '2020 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.

Amount of estimated tax
you are paying by check
or money order ▶

3,366.

REV 08/20/20 TTW

1555

222-22-2223 111-11-1110
JOHN DOE
JANE DOE
1 MAIN ST
SAN FRANCISCO CA 94109

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222223 NQ DOE 30 0 202012 430

----- ▼ Detach Here and Mail With Your Payment ▼ -----

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2020**

2020 Form 1040-ES Payment Voucher 2

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 the **'United States Treasury.'** Write your social security number and '2020 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.

Amount of estimated tax
you are paying by check
or money order ▶

3,366.

REV 08/20/20 TTW

1555

222-22-2223 111-11-1110
JOHN DOE
JANE DOE
1 MAIN ST
SAN FRANCISCO CA 94109

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222223 NQ DOE 30 0 202012 430

----- ▼ Detach Here and Mail With Your Payment ▼ -----

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2020**

2020 Form 1040-ES Payment Voucher 3

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 the **'United States Treasury.'** Write your social security number and '2020 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.

Amount of estimated tax
you are paying by check
or money order ▶

3,366.

REV 08/20/20 TTW

1555

222-22-2223 111-11-1110
JOHN DOE
JANE DOE
1 MAIN ST
SAN FRANCISCO CA 94109

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222223 NQ DOE 30 0 202012 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 01/15/2021

2020 Form 1040-ES Payment Voucher 4

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 the 'United States Treasury.' Write your social security number and '2020 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.

Amount of estimated tax
you are paying by check
or money order ▶

3,366.

REV 08/20/20 TTW

1555

222-22-2223 111-11-1110
JOHN DOE
JANE DOE
1 MAIN ST
SAN FRANCISCO CA 94109

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222223 NQ DOE 30 0 202012 430

IF you live in . . .	THEN use this address to send in your payment . . .
Alabama, Florida, Louisiana, Mississippi, North Carolina, South Carolina, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Hawaii, Washington	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arizona, Colorado, Idaho, Illinois, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, South Dakota, Utah, Wisconsin, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Connecticut, District of Columbia, Georgia, Indiana, Iowa, Kentucky, Maryland, Missouri, New Jersey, Oklahoma, Rhode Island, Tennessee, Virginia, West Virginia	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Delaware, Maine, Massachusetts, New Hampshire, New York, Pennsylvania, Vermont	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
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

TO PAY YOUR TAXES DUE BY CHECK, MAIL THIS FORM TO THE ADDRESS LISTED BELOW.

Form **1040-V** 2019

▼ Detach Here and Mail With Your Payment and Return ▼

Form **1040-V**
Department of the Treasury
Internal Revenue Service (99)

2019**Payment Voucher**

► Do not staple or attach this voucher to your payment or return.

3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	Dollars	Cents
	11,993.	

REV 08/20/20 TTW

1555

JOHN DOE
JANE DOE
1 MAIN ST
SAN FRANCISCO CA 94109

INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

222222223 NQ DOE 30 0 201912 610

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial John		Last name Doe	Your social security number 222-22-2223
If joint return, spouse's first name and middle initial Jane		Last name Doe	Spouse's social security number 111-11-1110
Home address (number and street). If you have a P.O. box, see instructions. 1 Main St			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). San Francisco CA 94109			
Foreign country name		Foreign province/state/county	Foreign postal code
			If more than four dependents, see instructions and ✓ here <input type="checkbox"/>

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	
2a Tax-exempt interest	2a	2b Taxable interest. Attach Sch. B if required	
3a Qualified dividends	3a 5,000.	3b Ordinary dividends. Attach Sch. B if required	10,000.
4a IRA distributions	4a	4b Taxable amount	34,000.
c Pensions and annuities	4c	4d Taxable amount	
5a Social security benefits	5a	5b Taxable amount	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here		6	30,000.
7a Other income from Schedule 1, line 9		7a	
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		7b	74,000.
8a Adjustments to income from Schedule 1, line 22		8a	
b Subtract line 8a from line 7b. This is your adjusted gross income		8b	74,000.
9 Standard deduction or itemized deductions (from Schedule A)	9 24,400.		
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		
11a Add lines 9 and 10		11a	24,400.
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b	49,600.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	1,463.																						
b	Add Schedule 2, line 3, and line 12a and enter the total			12b	13,463.																				
13a	Child tax credit or credit for other dependents	13a																							
b	Add Schedule 3, line 7, and line 13a and enter the total			13b																					
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	13,463.																				
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	0.																				
16	Add lines 14 and 15. This is your total tax			16	13,463.																				
17	Federal income tax withheld from Forms W-2 and 1099			17																					
18	Other payments and refundable credits:																								
a	Earned income credit (EIC)	18a																							
b	Additional child tax credit. Attach Schedule 8812	18b																							
c	American opportunity credit from Form 8863, line 8	18c																							
d	Schedule 3, line 14	18d	1,500.																						
e	Add lines 18a through 18d. These are your total other payments and refundable credits			18e	1,500.																				
19	Add lines 17 and 18e. These are your total payments			19	1,500.																				
Refund	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid			20																					
	21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>			21a																					
Direct deposit? See instructions.	b Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X						
	d Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X						
	22 Amount of line 20 you want applied to your 2020 estimated tax	22																							
Amount You Owe	23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions			23	11,993.																				
	24 Estimated tax penalty (see instructions)	24	30.																						

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Third Party Designee Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☒ No

(Other than paid preparer)	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return?
See instructions.
Keep a copy for
your records.

Your signature	Date	Your occupation retired	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation retired	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
Phone no.	Email address										

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Self-Prepared		Phone no.	
Firm's address ▶			Firm's EIN ▶	

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► **Attach to Form 1040 or 1040-SR.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

John & Jane Doe

Your social security number

222-22-2223

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	12,000.
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	12,000.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	

For Paperwork Reduction Act Notice, see your tax return instructions.

REV 08/20/20 TTW

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

► **Attach to Form 1040 or 1040-SR.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

John & Jane Doe

Your social security number

222-22-2223

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	1,500.
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	1,500.

For Paperwork Reduction Act Notice, see your tax return instructions.

REV 08/20/20 TTW

Schedule 3 (Form 1040 or 1040-SR) 2019

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

► Go to www.irs.gov/Form2210 for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, 1040-NR-EZ, or 1041.

Name(s) shown on tax return

John & Jane Doe

Identifying number

222-22-2223

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?

Yes → **Don't file Form 2210.** You don't owe a penalty.

No → Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes → You don't owe a penalty. **Don't file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

No → You may owe a penalty. Does any box in Part II below apply?

Yes → You **must** file Form 2210. Does box **B**, **C**, or **D** in Part II apply?

No → You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

Yes → You **must** figure your penalty.

Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

Part I Required Annual Payment

1	Enter your 2019 tax after credits from Form 1040 or Form 1040-SR, line 14 (see instructions if not filing Form 1040 or Form 1040-SR)	1	13,463.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Refundable credits, including the premium tax credit (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	13,463.
5	Multiply line 4 by 90% (0.90)	5	12,117.
6	Withholding taxes. Don't include estimated tax payments (see instructions)	6	0.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	13,463.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	3,000.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	3,000.

Next: Is line 9 more than line 6?☐ **No.** You **don't** owe a penalty. **Don't file Form 2210** unless box **E** below applies.☒ **Yes.** You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.• If box **B**, **C**, or **D** applies, you must figure your penalty and file Form 2210.• If box **A** or **E** applies (but not **B**, **C**, or **D**) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.****Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't file Form 2210.**

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☒ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2018 or 2019, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B**, **C**, or **D** applies).

Part III Short Method**Can You Use the Short Method?**

You can use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040-NR or 1040-NR-EZ and you didn't receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you can use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10 Enter the amount from Form 2210, line 9		10
11 Enter the amount, if any, from Form 2210, line 6	11	
12 Enter the total amount, if any, of estimated tax payments you made	12	
13 Add lines 11 and 12		13
14 Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop ; you don't owe a penalty. Don't file Form 2210 unless you checked box E in Part II		14
15 Multiply line 14 by 0.03398		15
16 • If the amount on line 14 was paid on or after 4/15/20, enter -0-.		
• If the amount on line 14 was paid before 4/15/20, make the following computation to find the amount to enter on line 16.		
Amount on line 14 × Number of days paid before 4/15/20 × 0.00014		16
17 Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040 or Form 1040-SR, line 24; Form 1040-NR, line 76; Form 1040-NR-EZ, line 26; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II ▶		17

Part IV Regular Method (See the instructions if you are filing Form 1040-NR or 1040-NR-EZ.)

Section A—Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/19	(b) 6/15/19	(c) 9/15/19	(d) 1/15/20
18 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column	18	750.	0.	0.	567.
19 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	19	0.	0.	0.	1,500.
Complete lines 20 through 26 of one column before going to line 20 of the next column.					
20 Enter the amount, if any, from line 26 in the previous column	20				
21 Add lines 19 and 20	21		0.	0.	1,500.
22 Add the amounts on lines 24 and 25 in the previous column	22		750.	750.	750.
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	0.	0.	0.	750.
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		750.	750.	
25 Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 . ▶	25	750.	0.	0.	
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26				
Section B—Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty in the instructions.)					
27 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty. Also include this amount on Form 1040 or 1040-SR, line 24; Form 1040-NR, line 76; Form 1040-NR-EZ, line 26; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II ▶	27				30.

Schedule AI—Annualized Income Installment Method (See the instructions.)

Estates and trusts, **don't** use the period ending dates shown to the right. Instead, use the following: 2/28/19, 4/30/19, 7/31/19, and 11/30/19.

	(a)	(b)	(c)	(d)
	1/1/19–3/31/19	1/1/19–5/31/19	1/1/19–8/31/19	1/1/19–12/31/19

Part I Annualized Income Installments

1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.) . . .	1	34,000.	0.	0.	74,000.
2 Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2 . . .	3	136,000.	0.	0.	74,000.
4 If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. Exception: Estates and trusts, skip to line 9 .	4	0.	0.	0.	0.
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5	6	0.	0.	0.	0.
7 In each column, enter the full amount of your standard deduction from Form 1040 or Form 1040-SR, line 9. (Form 1040-NR or 1040-NR-EZ filers, enter -0-. Exception: Indian students and business apprentices, see instructions.) . .	7	24,400.	24,400.	24,400.	24,400.
8 Enter the larger of line 6 or line 7	8	24,400.	24,400.	24,400.	24,400.
9 Deduction for qualified business income. Estates and trusts: Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11.	9				
10 Add lines 8 and 9	10	24,400.	24,400.	24,400.	24,400.
11 Subtract line 10 from line 3	11	111,600.	-24,400.	-24,400.	49,600.
12 Form 1040, 1040-SR, 1040-NR, or 1040-NR-EZ filers, enter -0- in each column. (Estates and trusts, see instructions.) .	12	0.	0.	0.	0.
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	111,600.	0.	0.	49,600.
14 Figure your tax on the amount on line 13 (see instructions)	14	16,269.	0.	0.	1,463.
15 Self-employment tax from line 36 (complete Part II below)	15				
16 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	16				
17 Total tax. Add lines 14, 15, and 16	17	16,269.	0.	0.	1,463.
18 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3 (see instructions) . .	18				
19 Subtract line 18 from line 17. If zero or less, enter -0-	19	16,269.	0.	0.	1,463.
20 Applicable percentage	20	22.5%	45%	67.5%	90%
21 Multiply line 19 by line 20	21	3,661.	0.	0.	1,317.
Complete lines 22–27 of one column before going to line 22 of the next column.					
22 Enter the total of the amounts in all previous columns of line 27	22		750.	750.	750.
23 Subtract line 22 from line 21. If zero or less, enter -0-	23	3,661.	0.	0.	567.
24 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24	750.	750.	750.	750.
25 Subtract line 27 of the previous column from line 26 of that column	25		0.	750.	1,500.
26 Add lines 24 and 25	26	750.	750.	1,500.	2,250.
27 Enter the smaller of line 23 or line 26 here and on Form 2210, Part IV, line 18 ►	27	750.	0.	0.	567.

Part II Annualized Self-Employment Tax (Form 1040, Form 1040-SR, or Form 1040-NR filers only)

28 Net earnings from self-employment for the period (see instructions)	28				
29 Prorated social security tax limit	29	\$33,225	\$55,375	\$88,600	\$132,900
30 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. Exception: If you filed Form 4137 or Form 8919, see instructions	30				
31 Subtract line 30 from line 29. If zero or less, enter -0-	31				
32 Annualization amounts	32	0.496	0.2976	0.186	0.124
33 Multiply line 32 by the smaller of line 28 or line 31 .	33				
34 Annualization amounts	34	0.116	0.0696	0.0435	0.029
35 Multiply line 28 by line 34	35				
36 Add lines 33 and 35. Enter here and on line 15 above ►	36				

SCHEDULE B
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Go to www.irs.gov/ScheduleB for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2019
Attachment
Sequence No. **08**

Name(s) shown on return

John & Jane Doe

Your social security number

222-22-2223

Part I
Interest

(See instructions
and the
instructions for
Forms 1040 and
1040-SR, line 2b.)

Note: If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►

Note: If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

(See instructions
and the
instructions for
Forms 1040 and
1040-SR, line 3b.)

Note: If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5** List name of payer ► Any Mutual Fund
- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►

Note: If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

Caution: If
required, failure
to file FinCEN
Form 114 may
result in
substantial
penalties. See
instructions.

- You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.
- 7a** At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
- 8** During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Amount

1

2

3

4

Amount

10,000.

5

6

10,000.

Yes No

X

X

Premium Tax Credit (PTC)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return

Your social security number

John & Jane Doe

222-22-2223

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size (see instructions)	1	2
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	74,000.
b	Enter the total of your dependents' modified AGI (see instructions)	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	74,000.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	16,460.
5	Household income as a percentage of federal poverty line (see instructions)	5	401 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input type="checkbox"/> No. Continue to line 7. <input checked="" type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☐ **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						12,000.
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	12,000.
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	12,000.
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44	29	12,000.

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month