

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 are due a refund of \$24.00.																					
What You Need to Mail	<p>Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return.</p> <p>Mail your return to: Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002</p> <p>Deadline: Postmarked by Wednesday, July 15, 2020</p> <p>Note: Your state return may be due on a different date. Please review your state filing instructions.</p> <p>Don't forget correct postage on the envelope.</p>																					
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	<table><tr><td>Adjusted Gross Income</td><td>\$</td><td>74,000.00</td></tr><tr><td>Taxable Income</td><td>\$</td><td>49,600.00</td></tr><tr><td>Total Tax</td><td>\$</td><td>1,463.00</td></tr><tr><td>Total Payments/Credits</td><td>\$</td><td>1,500.00</td></tr><tr><td>Amount to be Refunded</td><td>\$</td><td>24.00</td></tr><tr><td>Penalty/Interest</td><td>\$</td><td>13.00</td></tr><tr><td>Effective Tax Rate</td><td></td><td>1.98%</td></tr></table>	Adjusted Gross Income	\$	74,000.00	Taxable Income	\$	49,600.00	Total Tax	\$	1,463.00	Total Payments/Credits	\$	1,500.00	Amount to be Refunded	\$	24.00	Penalty/Interest	\$	13.00	Effective Tax Rate		1.98%
Adjusted Gross Income	\$	74,000.00																				
Taxable Income	\$	49,600.00																				
Total Tax	\$	1,463.00																				
Total Payments/Credits	\$	1,500.00																				
Amount to be Refunded	\$	24.00																				
Penalty/Interest	\$	13.00																				
Effective Tax Rate		1.98%																				
Estimated Payments to Make for Next Year's Return	<p>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).</p>																					

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

**Estimated
Payments to
Make for Next
Year's Return
(Continued)**

Mail payments according to the schedule below:

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

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 ▶

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 ▶	366.
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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 ▶

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

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		Apt. no.
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		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
Foreign country name	Foreign province/state/county	Foreign postal code

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) <input checked="" type="checkbox"/> 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					
2a Tax-exempt interest	2a		b Taxable interest. Attach Sch. B if required	2b	
3a Qualified dividends	3a	5,000.	b Ordinary dividends. Attach Sch. B if required	3b	10,000.
4a IRA distributions	4a		b Taxable amount	4b	34,000.
c Pensions and annuities	4c		d Taxable amount	4d	
5a Social security benefits	5a		b Taxable amount	5b	
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		1,463.
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		1,463.
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		1,463.
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.

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

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20		37.																				
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a		24.																				
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		
24	Estimated tax penalty (see instructions)	24		13.

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)

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.

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

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 <input type="text"/>	Firm's address <input type="text"/>		Phone no. <input type="text"/>	Firm's EIN <input type="text"/>
Self-Prepared				

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

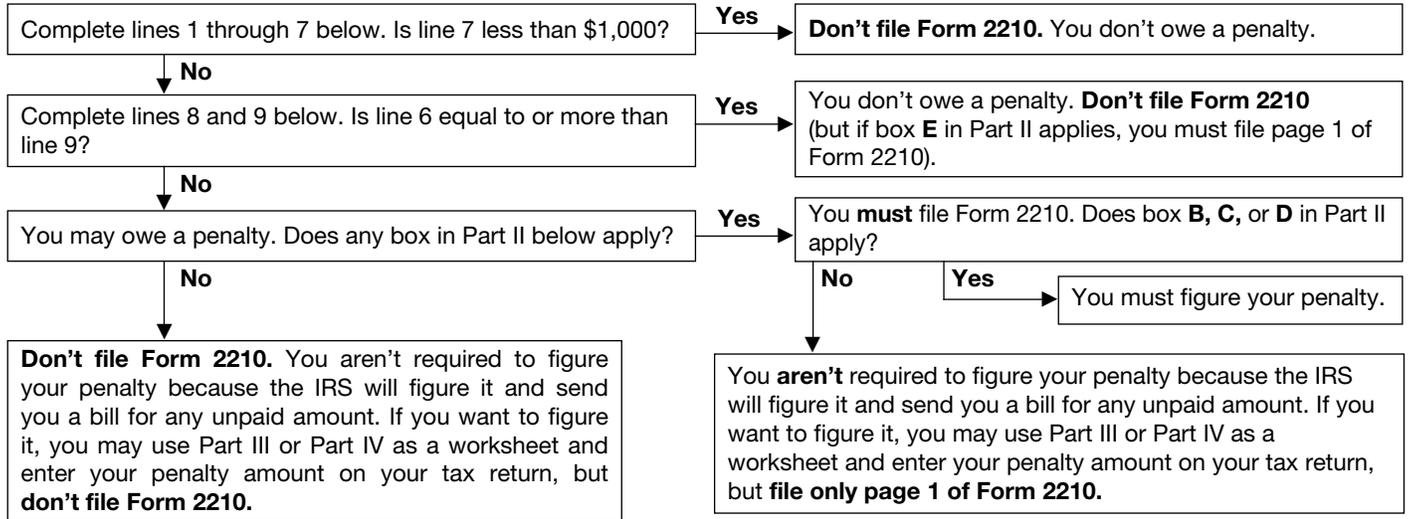
**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

► 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?



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	1,463.
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	1,463.
5	Multiply line 4 by 90% (0.90)	5	1,317.
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	1,463.
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	1,317.

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	329.	0.	0.	988.
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 <i>Complete lines 20 through 26 of one column before going to line 20 of the next column.</i>	19	0.	0.	0.	1,500.
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		329.	329.	329.
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.	1,171.
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		329.	329.	
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	329.	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				13.
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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) 1/1/19–3/31/19	(b) 1/1/19–5/31/19	(c) 1/1/19–8/31/19	(d) 1/1/19–12/31/19
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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		329.	329.	329.
23 Subtract line 22 from line 21. If zero or less, enter -0-	23	3,661.	0.	0.	988.
24 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24	329.	329.	329.	330.
25 Subtract line 27 of the previous column from line 26 of that column	25		0.	329.	658.
26 Add lines 24 and 25	26	329.	329.	658.	988.
27 Enter the smaller of line 23 or line 26 here and on Form 2210, Part IV, line 18 ▶	27	329.	0.	0.	988.

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				

