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What is IRS Form 1040 ES Estimated Tax for Individuals
The IRS provides Form 1040-ES for you to calculate and pay estimated taxes for the current year. While the 1040 relates to the previous year, the estimated tax form calculates taxes for the current year. You use Form 1040-ES to pay income tax, self-employment tax and any other tax you may be liable for.
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Form 1040 Wikipedia
In 2014 there were two additions to Form 1040 due to the implementation of the Affordable Care Act the

premium tax credit and the individual mandate. (It may be possible to avoid filing Form 1040-ES by increasing one's withholding and instead filing a Form W-4.)

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