Estimated taxes

PRE-DECISIONAL | NOT FOR DISTRIBUTION

Estimated taxes paid

Header

<TY> federal tax return

Checklist

1. **You and your family**
   - **About you** — <FullName>
   - **Spouse** — <Marital status> <SpouseFullName (if married)>
   - **Family and household** — [blank] or <X claimed dependents>
   - **Filing status** — <1 item from closed set>
2. **Income**
   - **Income sources**
   - **Jobs** — None reported or $<0.00>
   - **Unemployment compensation** — None reported or $<0.00>
   - **Interest income** — None reported or $<0.00>
   - **Dependent care benefits** — None reported or $<0.00>
   - **Health Savings Accounts** — None reported or $<0.00>
   - **Retirement income** — None reported or $<0.00>
   - **Social Security benefits** — None reported or $<0.00>
   - **Total income** — None reported or $<0.00>
3. **Deductions and credits**
   - **Deductions** — Standard deduction: $<0.00> Adjustments: $<0.00>
   - **Credits** — None or <Refundable credits: $0.00> <Nonrefundable credits: $0.00>
4. **Your <2022> taxes**
   - Estimated taxes paid — Start
   - Amount
   - Payment method
   - Other preferences
5. Complete

start

Name: est-tax-payments-intro

everyone

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Estimated taxes paid

In this section, we'll ask about any payments you made toward your <TY> federal taxes that **weren't** withheld by an employer or other payer.

We'll ask about:

- Estimated federal tax payments you paid directly to the IRS for <TY>, which you made online, by phone, by mailing the payment with a Form 1040-ES, or by another method
- Overpayments from your <TY-1> federal tax return that you chose to apply to your <TY> estimated federal taxes

Continue

Informs: nothing (informational only)

What are federal income tax withholdings?

Your **withholding** is the amount of federal income tax withheld from your paycheck and other sources. If you're an employee, your employer probably withholds income tax and pays it to the IRS in your name. Tax may also be withheld from certain other income — including pensions, bonuses, commissions, and gambling winnings.

If too little is withheld, you'll generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you'll generally be due a refund.

If you're self-employed or don't pay your taxes through withholding, you may need to pay estimated tax directly to the IRS as quarterly payments.

What are estimated federal tax payments?

Estimated federal tax payments are tax payments you made on income that can be taxed but **isn't** subject to withholding. You may need to pay estimated tax if:

1. You **don't** pay your taxes through withholding, such as from a paycheck from an employer, or you **don't** pay enough tax that way
2. You are self-employed

Estimated federal tax payments can be made:

- Through your IRS Online Account
- Through options listed at irs.gov/payments (like paying online, by credit card, or by cash through a retail partner)
- By mailing the payment with a Form 1040-ES
- By phone
- Through the IRS2Go mobile app

Estimated tax payments are usually made on a quarterly basis in April, June, September, and January. Learn more about estimated taxes.

Are estimated tax payments listed on Form W-2?

No, estimated tax payments are **different** than what is listed on a Form W-2 in Box 2 - Federal income tax withheld. **Don't** report as estimated taxes any amounts listed on a Form W-2. Those amounts should be reported in the Jobs section.

What are overpayments from your <TY-1> federal tax return?

An **overpayment** is when your total payments were more than the federal tax you owed.

When this happens, you can choose to:

- Take a refund
- Apply all or part of your overpayment to the next year's estimated federal taxes

If you chose to apply your <TY-1> federal tax overpayment to your <TY> estimated federal taxes, you can find the amount on line 36 of your <TY-1> federal tax return.

continue

Name: est-tax-payments-y-n

everyone

Header breadcrumb

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Did you <or SpFirstName> pay any <TY> estimated federal taxes to the IRS?

Select **Yes** if you <or SpFirstName>:

- Made any estimated federal tax payments directly to the IRS for <TY>
- Applied any <TY-1> overpayments to your <TY> estimated federal taxes

Yes

No

Save and continue

Informs: ... We ask if the taxpayer or their spouse paid any estimated taxes so that we can account for what they already paid when calculating their final taxes.

yes

Name: est-tax-payments-name-change

users who said they paid estimated taxes

Header breadcrumb

Back

Did you <or SpFirstName> make any of these estimated federal tax payments under a legal name that changed in 2024?

Yes

No

Save and continue

Informs: SP owner — We ask if the taxpayer or their spouse paid any estimated taxes under a different legal name because if they did, they won't be able to use Direct File to file their taxes in the pilot year.

yes

Name: est-tax-payments-name-change-ko

users who said they paid estimated taxes under a different legal name

Header breadcrumb

Back

Direct File doesn't support attachments yet.

Because you <or SpFirstName> paid estimated federal taxes under more than 1 legal name, you'll need to attach a statement that explains all of the payments you made in 2024, including the legal names and tax identification numbers used for the federal payments.

Find other ways to file your federal taxes

Exit this federal tax return

Informs: nothing (informational only)

continue

no

Name: est-tax-payments-divorced

users who said they paid estimated taxesusing their current legal names

Header breadcrumb

Back

Were any of these estimated 2024 federal tax payments made with a former spouse?

Yes, I made estimated <TY> federal tax payments with my former spouse

<Yes, SpFirstName made estimated <TY> federal tax payments with their former spouse>

<Yes, SpFirstName and I both made estimated <2022> federal tax payments with our former spouses>

No, or doesn't apply

Save and continue

Informs: 1040-es — We ask if the taxpayer or their spouse paid any estimated taxes with a spouse they divorced in <2022> because if so, we need to collect their former spouse's tax identification number.

yes

Name:est-tax-payments-divorced-tax-id-primary-filer

users who said the primary filer paid estimatedtax with their former spouse

Header breadcrumb

Back

Enter your former spouse's tax identification number.

You can use either 1 of these:

- Their Social Security number (SSN)
- Their Individual Tax Identification Number (ITIN) issued by the IRS

Enter their 9-digit SSN or ITIN

Save and continue

Informs: 1040-es — If the taxpayer paid estimated taxes with a spouse that they divorced in <2022>, we need to collect the former spouse's tax identification number because it's a requirement on Form 1040-ES.
Note: If the taxpayer remarried in 2022 (filing MFS or MFJ), the former spouse's SSN should be entered on the dotted line next to line 26 of the 1040, followed by "DIV".
If the taxpayer did not remarry in 2022 (not filing MFS or MFJ), the former spouse's SSN should be entered in the space provided on the front of the 1040.

continue

If taxpayer remarried in 2022(filing MFS or MFJ), enter theformer spouse's SSN followedby "DIV" on the dotted linenext to line 26 of the 1040.

If taxpayer did not remarry in 2022 (not filing MFS or MFJ),enter the former spouse's SSNin the space provided on thefront of the 1040.

Name:est-tax-payments-divorced-tax-id-secondary-filer

users who said the secondary filer paid estimatedtax with their former spouse

Header breadcrumb

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Enter <SpFirstName>'s former spouse's tax identification number.

You can use either 1 of these:

- Their Social Security number (SSN)
- Their Individual Tax Identification Number (ITIN) issued by the IRS

Enter their 9-digit SSN or ITIN

Save and continue

Informs: 1040-es — If the taxpayer's spouse paid estimated taxes with a spouse that they divorced in <2022>, we need to collect the former spouse's tax identification number because it's a requirement on Form 1040-ES.
Note: If the taxpayer's spouse remarried in 2022 (filing MFS or MFJ), the former spouse's SSN should be entered on the dotted line next to line 26 of the 1040, followed by "DIV".
If the taxpayer's spouse did not remarry in 2022 (not filing MFS or MFJ), the former spouse's SSN should be entered in the space provided on the front of the 1040.

continue

Name: est-tax-payments-amount

users who said they paid estimated taxesusing their current legal names

Header breadcrumb

Back

Enter the total amount that you <and SpFirstName> paid in estimated federal taxes for <TY>.

Include in the total:

- Any estimated federal tax payments you <and SpFirstName> made directly to the IRS for <TY>
- Any <TY-1> overpayments you applied to your <TY> estimated federal taxes

Don't include any amounts listed on a Form W-2 or payments you made for a prior year.

How should I handle joint payments I made with my former spouse? → show if user said Y in EstTaxPaymentsDivorced

What should I do if I made joint payments with my spouse, but we're filing separately now? → show if mfs

What should I do if my spouse and I made separate payments, but we're filing jointly now? → show if mfj

Total estimated federal taxes paid for <TY>

Save and continue

Informs: ... We ask how much the taxpayer and their spouse paid in estimated taxes so that we can account for what they already paid when calculating their final taxes.

How should I handle joint tax payments I made with my former spouse?

You can divide the amount paid in any way you choose as long as you both agree.

If you can't agree, you must divide the federal tax payments in proportion to each spouse's individual tax as shown on your separate returns for <TY>. When answering this question, enter your portion of the federal tax payment.

Follow the same guidance if you and your spouse filed your federal taxes jointly in <TY-1> and chose to apply an overpayment to this year's estimated taxes.

For more information, refer to Publication 505, Tax Withholding and Estimated Tax.

What if I made joint tax payments with my spouse who I'm filing separately from this year?

If you and your spouse paid joint estimated federal tax but are now filing separate federal tax returns, you can divide the amount paid in any way you choose as long as you both agree.

If you can't agree, you must divide the federal tax payments in proportion to each spouse's individual tax as shown on your separate returns for <TY>. When answering this question, enter your portion of the federal tax payment.

Follow the same guidance if you and your spouse filed your federal taxes jointly in <TY-1> and chose to apply an overpayment to this year's estimated taxes.

For more information, refer to Publication 505, Tax Withholding and Estimated Tax.

What if I made separate tax payments from my spouse who I'm filing jointly with this year?

If you or your spouse paid separate estimated federal tax, but you are now filing a joint federal tax return, add the amounts you each paid.

If you and your spouse filed your federal taxes separately in <TY-1> and chose to apply an overpayment to this year's estimated taxes, include the total amount you contributed on your individual tax returns.

Follow these instructions even if your spouse died in <TY> or in <TY-1> before filing a <TY> federal return.

For more information, refer to Publication 505, Tax Withholding and Estimated Tax.

Header

<TY> federal tax return

Checklist

1. **You and your family**
   - **About you** — <FullName>
   - **Spouse** — <Marital status> <SpouseFullName (if married)>
   - **Family and household** — [blank] or <X claimed dependents>
   - **Filing status** — <1 item from closed set>
2. **Income**
   - **Income sources**
   - **Jobs** — None reported or $<0.00>
   - **Unemployment compensation** — None reported or $<0.00>
   - **Interest income** — None reported or $<0.00>
   - **Dependent care benefits** — None reported or $<0.00>
   - **Health Savings Accounts** — None reported or $<0.00>
   - **Retirement income** — None reported or $<0.00>
   - **Social Security benefits** — None reported or $<0.00>
   - **Total income** — None reported or $<0.00>
3. **Deductions and credits**
   - **Deductions** — Standard deduction: $<0.00> Adjustments: $<0.00>
   - **Credits** — None or <Refundable credits: $0.00> <Nonrefundable credits: $0.00>
4. **Your <2022> taxes**
   - Estimated taxes paid — Start
   - Amount
   - Payment method
   - Other preferences
5. Complete