

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) 2023 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/15/2024						
2	6/17/2024						
3	9/16/2024						
4	1/15/2025*						
Total							

*You do not have to make this payment if you file your 2024 tax return by January 31, 2025, **and** pay the entire balance due with your return.

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 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 . . .	IF you live in . . .	THEN send it to . . .
Alabama, Arizona, Florida, Georgia, Louisiana, Mississippi, New Mexico, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1300 Charlotte, NC 28201-1300	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
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931100 Louisville, KY 40293-1100	Guam: Bona fide residents*	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, Ohio, Oregon, North Dakota, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802502 Cincinnati, OH 45280-2502	U.S. Virgin Islands: Bona fide residents*	Virgin Islands Bureau of Internal Revenue 6115 Estate Smith Bay Suite 225 St. Thomas, VI 00802

*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.

Need to make a payment?

Save time by paying online. Paying online is convenient and secure.

The IRS offers easy ways to electronically pay your taxes.

Use Your Online Account (no fees)

- Go to www.irs.gov/Account to login and make a payment.
- Make a tax payment online directly from your checking or savings account.
- View your balance, payment plan details and options, digital copies of certain notices, and more.

Pay by Bank Account (no fees)

- Use Direct Pay online to make an individual tax payment from your checking or savings account without registration.
- Register for the Electronic Federal Tax Payment System (EFTPS) to make one-time or recurring payments from your checking or savings account.
- When you e-file with tax software or a tax professional, you can schedule an electronic funds withdrawal (EFW).

Pay by Card (processing fees apply)

- Pay online or by phone.
- When e-filing pay through tax preparation software.
- Processing fees go to a payment processor and limits apply. The IRS does not receive any fees.

Go to www.irs.gov/Payments for more details or to make a payment.

Separate here.

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2024 Estimated Tax

Payment Voucher **4**

OMB No. 1545-0074

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 “2024 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 Jan. 15, 2025

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

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

Form 1040-ES (2024)

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Calendar year—Due Sept. 16, 2024
Amount of estimated tax you are paying by check or money order.

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

Separate here.

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Calendar year—Due June 17, 2024
Amount of estimated tax you are paying by check or money order.

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

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Calendar year—Due April 15, 2024
Amount of estimated tax you are paying by check or money order.

Pay online at
www.irs.gov/etpay

**Simple.
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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
	Foreign country name	Foreign province/county	Foreign postal code

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