

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) 2018 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/15/2026						
2	6/15/2026						
3	9/15/2026						
4	1/15/2027*						
Total							

SAMPLE

* You do not have to make this payment if you file your 2026 tax return by January 31, 2027, and pay the entire balance due with your return.

LITC

Alaska Business Development Center's Low Income Taxpayer Clinic provides assistance year round to low income and English-as-a-Second Language taxpayers. Assistance includes education on taxpayer rights and responsibilities, consultation on IRS issues and representation on IRS disputes. Tax preparation is not conducted under the Low Income Taxpayer Clinic.



VTLP Proudly Serving Rural Taxpayers Since 1995

ALASKA BUSINESS DEVELOPMENT CENTER
 840 K Street, Suite 202
 Anchorage, Alaska 99501
 P: (907) 562-0335 P: (800) 478-3474
 F: (907) 562-6988 F: (866) 747-5801
www.abdc.org

Understanding...

ESTIMATED TAX PAYMENTS

How paying taxes quarterly throughout the year is beneficial to you and your checkbook.



Brought to you by:
 Alaska Business Development Center
 Low Income Taxpayer Clinic

Why Do I Have To Make Payments?

- Generally a taxpayer is required to make estimated tax payments if they expect to owe taxes, including self-employment tax of \$1,000 or more when they file their return.
- Estimated tax payments should be paid four times per year, pay as you go.
- Self-employed individuals must pay income tax as well as self-employment tax.
- Self-employment tax (SE tax) is a social security and Medicare tax primarily for individuals who work for themselves.
- Make timely estimated tax payments to avoid the failure to make estimated tax payment penalty.



Important

Estimated Tax Payments are ESTIMATES!!!

- You should make quarterly payments as indicated in the 1040-ES Instructions.
 - Commercial Fishermen:** If at least two-thirds of your gross income is from commercial fishing you can avoid penalty by:
 - Paying the total tax due by January 15th
- OR**
- Filing your tax return and paying the total tax due by March 1st
 - Payment amounts and dates for the tax year need to be provided to your tax preparer to complete your return.
 - Total tax for the year will be computed during tax return preparation; the actual amount may be greater or less than the amount paid throughout the year.
 - Less tax could result in a refund
 - More tax could result in a balance due

How Much?

- The IRS has a complex form to compute the estimated tax due, but a simpler method is available by using your 2025 Form 1040.
- Begin with the amount you owe on your 2025 return; Line 37, Form 1040 and add back any ETP's made as indicated on your 2025 Form 1040 Line 26.
- If your income and deductions are similar the tax owed for the following year should be similar.

Note: If your situation is not similar adjust payments accordingly.
- Payments are designed to be sent in each quarter, but can be paid more frequently.
- Use Form 1040-ES with each payment.
 - Provided is a sample voucher for tax year 2026 Fourth Quarter.
 - Visit www.irs.gov for current vouchers and complete ETP instructions.

Always...

- Use Certified Mail for payments
- Retain backup of amount and date paid
- Retain proof of submitting payment
- Provide information to tax preparer

Making Payments

Making Estimated Tax Payments is simple and keeps you out of trouble with the IRS.

- Prepare a check or money order payable to the United States Treasury.
 - Write your Social Security number and "2026 Estimated Tax" on the payment.
 - Complete payment voucher, Form 1040ES, available online at www.irs.gov
 - Mail payment and voucher by certified mail to the IRS. Keep a record of your payment.
5. To pay online visit www.irs.gov/payments

**INTERNAL REVENUE SERVICE
PO BOX 802502
Cincinnati, Ohio 45280-2502**

**DO NOT
SEND
CASH**



1040-ES <small>Form Department of the Treasury Internal Revenue Service</small>	2026 Estimated Tax	Payment Voucher 4 <small>OMB No. 1545-0074</small>			
<p>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 "2026 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.</p>					
<p>Your first name and initial</p> <p>If joint payment, complete for spouse</p> <p>Spouse's first name and initial</p> <p>Address (number, street, and apt. no.)</p> <p>City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)</p> <p>Foreign country name</p>	<p>Your last name</p> <p>Spouse last name</p> <p>Your social security number</p> <p>Spouse's social security number</p> <p>Foreign province/county</p> <p>Foreign postal code</p>	<p>Calendar year — Due Jan. 15, 2027</p> <table border="1"> <tr> <td>Amount of estimated tax you are paying by check or money order.</td> <td>Dollars</td> <td>Cents</td> </tr> </table>	Amount of estimated tax you are paying by check or money order.	Dollars	Cents
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SAMPLE					
<p><small>Print or type</small></p>					
<p><small>For Privacy Act and Paperwork Reduction Act Notice, see instructions.</small></p>					
		<p>Form 1040-ES</p>			