

**Estimated Tax for Corporations**

For calendar year 2018, or tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_\_

▶ Go to [www.irs.gov/Form1120W](http://www.irs.gov/Form1120W) for instructions and the latest information.

▶ Keep for the corporation's records—Do not send to the Internal Revenue Service.

**2018****Estimated Tax Computation**

|           |   |           |           |     |     |
|-----------|---|-----------|-----------|-----|-----|
| <b>1</b>  | Taxable income expected for the tax year . . . . .  | <b>1</b>  |           |     |     |
| <b>2</b>  | Multiply line 1 by 21% (0.21). . . . .  |           | <b>2</b>  |     |     |
| <b>3</b>  | Tax credits. See instructions. . . . .  |           | <b>3</b>  |     |     |
| <b>4</b>  | Subtract line 3 from line 2. . . . .  |           | <b>4</b>  |     |     |
| <b>5</b>  | Other taxes. See instructions . . . . .   |           | <b>5</b>  |     |     |
| <b>6</b>  | <b>Total tax.</b> Add lines 4 and 5 . . . . .   |           | <b>6</b>  |     |     |
| <b>7</b>  | Credit for federal tax paid on fuels and other refundable credits. See instructions . . . . .   |           | <b>7</b>  |     |     |
| <b>8</b>  | Subtract line 7 from line 6. <b>Note:</b> If the result is less than \$500, the corporation is not required to make estimated tax payments . . . . .  |           | <b>8</b>  |     |     |
| <b>9a</b> | Enter the tax shown on the corporation's 2017 tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 8 on line 9b . . . . .  |           | <b>9a</b> |     |     |
| <b>b</b>  | Enter the <b>smaller</b> of line 8 or line 9a. If the corporation is required to skip line 9a, enter the amount from line 8 . . . . .   |           | <b>9b</b> |     |     |
| <b>10</b> | <b>Installment due dates.</b> See instructions . . . . . ▶  | <b>10</b> | (a)       | (b) | (c) |
| <b>11</b> | <b>Required installments.</b> Enter 25% of line 9b in columns (a) through (d). If the corporation uses the annualized income installment method or adjusted seasonal installment method or is a "large corporation," see the instructions for the amount to enter . . . . . | <b>11</b> |           |     |     |

# **Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method** (see instructions)

## **Part I Adjusted Seasonal Installment Method**

Use this method only if the base period percentage for any 6 consecutive months is at least 70%.

|   |            | (a)            | (b)            | (c)            | (d)             |
|---|------------|----------------|----------------|----------------|-----------------|
|   |            | First 3 months | First 5 months | First 8 months | First 11 months |
| <b>1</b> Enter taxable income for the following periods:  |            |                |                |                |                 |
| <b>a</b> Tax year beginning in 2015.  | <b>1a</b>  |                |                |                |                 |
| <b>b</b> Tax year beginning in 2016.  | <b>1b</b>  |                |                |                |                 |
| <b>c</b> Tax year beginning in 2017.  | <b>1c</b>  |                |                |                |                 |
| <b>2</b> Enter taxable income for each period for the tax year beginning in 2018. See instructions for the treatment of extraordinary items.  | <b>2</b>   |                |                |                |                 |
|   |            | First 4 months | First 6 months | First 9 months | Entire year     |
| <b>3</b> Enter taxable income for the following periods:  |            |                |                |                |                 |
| <b>a</b> Tax year beginning in 2015.  | <b>3a</b>  |                |                |                |                 |
| <b>b</b> Tax year beginning in 2016.  | <b>3b</b>  |                |                |                |                 |
| <b>c</b> Tax year beginning in 2017.  | <b>3c</b>  |                |                |                |                 |
| <b>4</b> Divide the amount in each column on line 1a by the amount in column (d) on line 3a.  | <b>4</b>   |                |                |                |                 |
| <b>5</b> Divide the amount in each column on line 1b by the amount in column (d) on line 3b.  | <b>5</b>   |                |                |                |                 |
| <b>6</b> Divide the amount in each column on line 1c by the amount in column (d) on line 3c.  | <b>6</b>   |                |                |                |                 |
| <b>7</b> Add lines 4 through 6.   | <b>7</b>   |                |                |                |                 |
| <b>8</b> Divide line 7 by 3.0.  | <b>8</b>   |                |                |                |                 |
| <b>9a</b> Divide line 2 by line 8.  | <b>9a</b>  |                |                |                |                 |
| <b>b</b> Extraordinary items (see instructions).  | <b>9b</b>  |                |                |                |                 |
| <b>c</b> Add lines 9a and 9b.   | <b>9c</b>  |                |                |                |                 |
| <b>10</b> Figure the tax on the amount on line 9c by following the same steps used to figure the tax on page 1, line 2.   | <b>10</b>  |                |                |                |                 |
| <b>11a</b> Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a.  | <b>11a</b> |                |                |                |                 |
| <b>b</b> Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b.  | <b>11b</b> |                |                |                |                 |
| <b>c</b> Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c.  | <b>11c</b> |                |                |                |                 |
| <b>12</b> Add lines 11a through 11c.  | <b>12</b>  |                |                |                |                 |
| <b>13</b> Divide line 12 by 3.0.  | <b>13</b>  |                |                |                |                 |
| <b>14</b> Multiply the amount in columns (a) through (c) of line 10 by the amount in the corresponding column of line 13. In column (d), enter the amount from line 10, column (d). | <b>14</b>  |                |                |                |                 |
| <b>15</b> Reserved.   | <b>15</b>  |                |                |                |                 |
| <b>16</b> Enter any other taxes for each payment period. See instructions.  | <b>16</b>  |                |                |                |                 |
| <b>17</b> Add lines 14 and 16.  | <b>17</b>  |                |                |                |                 |
| <b>18</b> For each period, enter the same type of credits as allowed on page 1, lines 3 and 7. See instructions.  | <b>18</b>  |                |                |                |                 |
| <b>19</b> Subtract line 18 from line 17. If zero or less, enter -0-.  | <b>19</b>  |                |                |                |                 |

**Part II Annualized Income Installment Method**

|   |            | (a)                   | (b)                   | (c)                   | (d)                   |
|---|------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   |            | First _____<br>months | First _____<br>months | First _____<br>months | First _____<br>months |
| <b>20</b> Annualization periods (see instructions).   | <b>20</b>  |                       |                       |                       |                       |
| <b>21</b> Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items.                | <b>21</b>  |                       |                       |                       |                       |
| <b>22</b> Annualization amounts (see instructions).   | <b>22</b>  |                       |                       |                       |                       |
| <b>23a</b> Annualized taxable income. Multiply line 21 by line 22.  | <b>23a</b> |                       |                       |                       |                       |
| <b>b</b> Extraordinary items (see instructions).  | <b>23b</b> |                       |                       |                       |                       |
| <b>c</b> Add lines 23a and 23b.   | <b>23c</b> |                       |                       |                       |                       |
| <b>24</b> Figure the tax on the amount in each column on line 23c by following the same steps used to figure the tax on page 1, line 2. | <b>24</b>  |                       |                       |                       |                       |
| <b>25</b> Reserved.   | <b>25</b>  |                       |                       |                       |                       |
| <b>26</b> Enter any other taxes for each annualization period. See instructions.  | <b>26</b>  |                       |                       |                       |                       |
| <b>27</b> Total tax. Add lines 24 and 26.   | <b>27</b>  |                       |                       |                       |                       |
| <b>28</b> For each annualization period, enter the same type of credits as allowed on page 1, lines 3 and 7. See instructions.          | <b>28</b>  |                       |                       |                       |                       |
| <b>29</b> Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-.   | <b>29</b>  |                       |                       |                       |                       |
| <b>30</b> Applicable percentage.  | <b>30</b>  |                       |                       |                       |                       |
| <b>31</b> Multiply line 29 by line 30.  | <b>31</b>  |                       |                       |                       |                       |

**Part III Required Installments**

**Note:** Complete lines 32 through 38 of one column before completing the next column.

|  |           | 1st installment | 2nd installment | 3rd installment | 4th installment |
|--|-----------|-----------------|-----------------|-----------------|-----------------|
| <b>32</b> If only Part I or Part II is completed, enter the amount in each column from line 19 <b>or</b> line 31. If both parts are completed, enter the <b>smaller</b> of the amounts in each column from line 19 or line 31. | <b>32</b> |                 |                 |                 |                 |
| <b>33</b> Add the amounts in all preceding columns of line 32. See instructions.   | <b>33</b> |                 |                 |                 |                 |
| <b>34</b> <b>Adjusted seasonal or annualized income installments.</b> Subtract line 33 from line 32. If zero or less, enter -0-.   | <b>34</b> |                 |                 |                 |                 |
| <b>35</b> Enter 25% of page 1, line 9b in each column. <b>Note:</b> "Large corporations," see the instructions for page 1, line 11 for the amount to enter.  | <b>35</b> |                 |                 |                 |                 |
| <b>36</b> Subtract line 38 of the preceding column from line 37 of the preceding column.   | <b>36</b> |                 |                 |                 |                 |
| <b>37</b> Add lines 35 and 36.   | <b>37</b> |                 |                 |                 |                 |
| <b>38</b> <b>Required installments.</b> Enter the <b>smaller</b> of line 34 or line 37 here and on page 1, line 11. See instructions.  | <b>38</b> |                 |                 |                 |                 |