

**Estimated Tax for Corporations**(WORKSHEET)  
Department of the Treasury  
Internal Revenue Service

For calendar year 2012, or tax year beginning \_\_\_\_\_, 2012, and ending \_\_\_\_\_, 20 \_\_\_\_\_

**2012**

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

**Estimated Tax Computation**

<b>1</b>	Taxable income expected for the tax year . . . . .	<b>1</b>			
	Qualified personal service corporations (defined in the instructions), skip lines 2 through 13 and go to line 14. Members of a controlled group, see instructions.				
<b>2</b>	Enter the <b>smaller</b> of line 1 or \$50,000 . . . . .	<b>2</b>			
<b>3</b>	Multiply line 2 by 15% . . . . .			<b>3</b>	
<b>4</b>	Subtract line 2 from line 1 . . . . .	<b>4</b>			
<b>5</b>	Enter the <b>smaller</b> of line 4 or \$25,000 . . . . .	<b>5</b>			
<b>6</b>	Multiply line 5 by 25% . . . . .			<b>6</b>	
<b>7</b>	Subtract line 5 from line 4 . . . . .	<b>7</b>			
<b>8</b>	Enter the <b>smaller</b> of line 7 or \$9,925,000 . . . . .	<b>8</b>			
<b>9</b>	Multiply line 8 by 34% . . . . .			<b>9</b>	
<b>10</b>	Subtract line 8 from line 7 . . . . .	<b>10</b>			
<b>11</b>	Multiply line 10 by 35% . . . . .			<b>11</b>	
<b>12</b>	If line 1 is greater than \$100,000, enter the <b>smaller</b> of (a) 5% of the excess over \$100,000 or (b) \$11,750. Otherwise, enter -0- . . . . .			<b>12</b>	
<b>13</b>	If line 1 is greater than \$15 million, enter the <b>smaller</b> of (a) 3% of the excess over \$15 million or (b) \$100,000. Otherwise, enter -0- . . . . .			<b>13</b>	
<b>14</b>	Add lines 3, 6, 9, and 11 through 13. (Qualified personal service corporations, multiply line 1 by 35%.) . . . . .			<b>14</b>	
<b>15</b>	Alternative minimum tax (see instructions) . . . . .			<b>15</b>	
<b>16</b>	<b>Total.</b> Add lines 14 and 15 . . . . .			<b>16</b>	
<b>17</b>	Tax credits (see instructions) . . . . .			<b>17</b>	
<b>18</b>	Subtract line 17 from line 16 . . . . .			<b>18</b>	
<b>19</b>	Other taxes (see instructions) . . . . .			<b>19</b>	
<b>20</b>	<b>Total tax.</b> Add lines 18 and 19 . . . . .			<b>20</b>	
<b>21</b>	Credit for federal tax paid on fuels (see instructions) . . . . .			<b>21</b>	
<b>22</b>	Subtract line 21 from line 20. <b>Note:</b> If the result is less than \$500, the corporation is not required to make estimated tax payments . . . . .			<b>22</b>	
<b>23a</b>	Enter the tax shown on the corporation's 2011 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 22 on line 23b . . . . .			<b>23a</b>	
<b>b</b>	Enter the <b>smaller</b> of line 22 or line 23a. If the corporation is required to skip line 23a, enter the amount from line 22 . . . . .			<b>23b</b>	
<b>24</b>	<b>Installment due dates</b> (see instructions) . . . . . ▶				
		(a)	(b)	(c)	(d)
<b>25</b>	<b>Required installments.</b> Enter 25% of line 23b 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 . . . . .				

# **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 2009.	<b>1a</b>				
<b>b</b> Tax year beginning in 2010.	<b>1b</b>				
<b>c</b> Tax year beginning in 2011.	<b>1c</b>				
<b>2</b> Enter taxable income for each period for the tax year beginning in 2012 (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 2009.	<b>3a</b>				
<b>b</b> Tax year beginning in 2010.	<b>3b</b>				
<b>c</b> Tax year beginning in 2011.	<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 14.	<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> Enter any alternative minimum tax for each payment period (see instructions).	<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 through 16.	<b>17</b>				
<b>18</b> For each period, enter the same type of credits as allowed on page 1, lines 17 and 21 (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 _____ months	First _____ months	First _____ months	First _____ 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 14.	<b>24</b>				
<b>25</b> Enter any alternative minimum tax for each annualization period (see instructions).	<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 through 26.	<b>27</b>				
<b>28</b> For each annualization period, enter the same type of credits as allowed on page 1, lines 17 and 21 (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>	25%	50%	75%	100%
<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 23b in each column. ( <b>Note:</b> "Large corporations," see the instructions for page 1, line 25 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 25 (see instructions).	<b>38</b>				