## Form **1120-W**

(WORKSHEET)

**Estimated Tax Computation** 

Department of the Treasury Internal Revenue Service

## **Estimated Tax for Corporations**

For calendar year 2019, or tax year beginning , 2019, and ending

019, and ending

, 20

▶ Go to www.irs.gov/Form1120W for instructions and the latest information.
 ▶ Keep for the corporation's records – Do not send to the Internal Revenue Service.

OMB No. 1545-0123

2019

Taxable income expected for the tax	x yea	r						1							
Multiply line 1 by 21% (0.21)														2	
Tax credits. See instructions														3	
Subtract line 3 from line 2														4	
Other taxes. See instructions														5	
Total tax. Add lines 4 and 5														6	
Subtract line 7 from line 6. Note: If	the r	esult i	s less	than	\$500	), th	e corp	oratio	on is	not	rec	uire	d to	7	
Enter the tax shown on the corporation	n's 2	018 tax	k retur	n. Se	e inst	ructi	ons. <b>C</b>	autio	n: If	the t	tax i	s zer	o or	9a	
														9b	
															(d)
Installmentduedates.Seeinstructions ▶	10						,	,					,		
Required installments. 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	11														
	Multiply line 1 by 21% (0.21).  Tax credits. See instructions.  Subtract line 3 from line 2  Other taxes. See instructions.  Total tax. Add lines 4 and 5  Credit for federal tax paid on fuels a Subtract line 7 from line 6. Note: If make estimated tax payments.  Enter the tax shown on the corporation the tax year was for less than 12 mon Enter the smaller of line 8 or line amount from line 8  Installment due dates. See instructions.  Required installments. 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	Multiply line 1 by 21% (0.21).  Tax credits. See instructions.  Subtract line 3 from line 2  Other taxes. See instructions  Total tax. Add lines 4 and 5.  Credit for federal tax paid on fuels and of Subtract line 7 from line 6. Note: If the rake estimated tax payments.  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Caution: 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.  Enter the smaller of line 8 or line 9a. If the corporation is required to skip line 9a, enter the amount from line 8.  Installment due dates. See instructions.  (a)  (b)  (c)  Required installments. 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	Multiply line 1 by 21% (0.21)

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

	(see instructions)					
Part	Adjusted Seasonal Installment Method					
Use ti	his method only if the base period percentage for any 6		(a)	(b)	(c)	(d)
conse	ecutive months is at least 70%.					
			First 3 months	First 5 months	First 8 months	First 11 months
1	Enter taxable income for the following periods:					
a	Tax year beginning in 2016.	1a		•		
	Tax your boginning in 2010.	ı a				
h	Tay year haginning in 2017	41.				
b	Tax year beginning in 2017.	1b				
_	Tours on headers in 2010	١.				
	Tax year beginning in 2018.	1c				
2	Enter taxable income for each period for the tax year beginning in					
	2019. See instructions for the treatment of extraordinary items.	2				
			First 4 months	First 6 months	First 9 months	Entire year
3	Enter taxable income for the following periods:					
а	Tax year beginning in 2016.	3a				
b	Tax year beginning in 2017.	3b				
С	Tax year beginning in 2018.	3c				
4	Divide the amount in each column on line 1a by the amount in	1				
	column (d) on line 3a.	4				
5	Divide the amount in each column on line 1b by the amount in	<u> </u>				
	column (d) on line 3b.	5				
6	Divide the amount in each column on line 1c by the amount in	-				
·	column (d) on line 3c.	6				
		-				
7	Add lines 4 through 6	_				
	Add lines 4 through 6.	7				
•	Divide line 7 has 0.0					
8	Divide line 7 by 3.0.	8				
_						
9a	Divide line 2 by line 8.	9a				
b	Extraordinary items (see instructions).	9b				
c	Add lines 9a and 9b.	9с				
10	Figure the tax on the amount on line 9c by following the same					
	steps used to figure the tax on page 1, line 2.	10				
11a	Divide the amount in columns (a) through (c) on line 3a by the					
	amount in column (d) on line 3a.	11a				
b	Divide the amount in columns (a) through (c) on line 3b by the					
	amount in column (d) on line 3b.	11b				
	Divide the amount in columns (a) through (c) on line 3c by the					
	amount in column (d) on line 3c.	11c				
	· ·	· · •				
12	Add lines 11a through 11c.	12				
	7.dd iii.od 11d dii.odgii 11o.	12				
13	Divide line 12 by 3.0.	13				
		13				
14	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).					
	enter the amount normine to, column (u).	14				
15	Reserved.	15				
16	Enter any other taxes for each payment period. See instructions.	16				
17	Add lines 14 and 16.	17				
18	For each period, enter the same type of credits as allowed on					
	page 1, lines 3 and 7. See instructions.	18				
		1	1	I		
	Subtract line 18 from line 17. If zero or less, enter -0					

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## Part II Annualized Income Installment Method

			(a)	(b)	(c)	(d)
			First	First	First	First
20 21	Annualization periods (see instructions).	20	months	months	months	months
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items.	21				
		21				
22	Annualization amounts (see instructions).	22				
23a	Annualized taxable income. Multiply line 21 by line 22.	23a				
	Follow and the constitution of the constitutio					
b	Extraordinary items (see instructions).	23b				
С	Add lines 23a and 23b.	23c				
24	Figure the tax on the amount in each column on line 23c by	200				
	following the same steps used to figure the tax on page 1,					
	line 2.	24				
25 26	Reserved.  Enter any other taxes for each annualization period. See	25				
20	instructions.	26				
		20				
27	Total tax. Add lines 24 and 26.	27				
28	For each annualization period, enter the same type of credits					
	as allowed on page 1, lines 3 and 7. See instructions.	28				
29	Total tax after credits. Subtract line 28 from line 27. If zero or					
	less, enter -0	29				
30	Applicable percentage.	30				
	Applicable percentage.	30				
31	Multiply line 29 by line 30.	31				
Part	III Required Installments					
	Complete lines 32 through 38 of one column before leting the next column.		1st installment	2nd installment	3rd installment	4th installment
comp	leting the next column.		1st installment	2nd installment	3rd installment	4th installment
			1st installment	2nd installment	3rd installment	4th installment
comp	leting the next column.  If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19		1st installment	2nd installment	3rd installment	4th installment
32	leting the next column.  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.	32	1st installment	2nd installment	3rd installment	4th installment
comp	leting the next column.  If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31.  Add the amounts in all preceding columns of line 38. See		1st installment	2nd installment	3rd installment	4th installment
32 33	leting the next column.  If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31.  Add the amounts in all preceding columns of line 38. See instructions.	32	1st installment	2nd installment	3rd installment	4th installment
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32 33	leting the next column.  If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31.  Add the amounts in all preceding columns of line 38. See instructions.  Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0		1st installment	2nd installment	3rd installment	4th installment
32 33 34	leting the next column.  If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31.  Add the amounts in all preceding columns of line 38. See instructions.  Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0  Enter 25% of page 1, line 9b, in each column. Note: "Large corporations," see the instructions for page 1, line 11, for the	33	1st installment	2nd installment	3rd installment	4th installment
33 34 35	leting the next column.  If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31.  Add the amounts in all preceding columns of line 38. See instructions.  Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0  Enter 25% of page 1, line 9b, in each column. Note: "Large corporations," see the instructions for page 1, line 11, for the amount to enter.	33	1st installment	2nd installment	3rd installment	4th installment
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