

Schedule AI - Annualized Income Installment Method (See the instructions.)

Estates and trusts, **don't** use the period ending dates shown to the right.
Instead, use the following: 2/29/20, 4/30/20, 7/31/20, and 11/30/20.

	(a)	(b)	(c)	(d)
	1/1/20-3/31/20	1/1/20-5/31/20	1/1/20-8/31/20	1/1/20-12/31/20

Part I Annualized Income Installments

1	Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.)	1				
2	Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3				
4	If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. Exception: Estates and trusts, skip to line 9.	4				
5	Annualization amounts	5	4	2.4	1.5	1
6	Multiply line 4 by line 5	6				
7	In each column, enter the full amount of your standard deduction from Form 1040 or 1040-SR, line 12. (Form 1040-NR filers, enter -0-. Exception: Indian students and business apprentices, see instructions.)	7				
8	Enter the larger of line 6 or line 7	8				
9	Deduction for qualified business income. Estates and trusts: Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11	9				
10	Add lines 8 and 9	10				
11	Subtract line 10 from line 3	11				
12	Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions.)	12				
13	Subtract line 12 from line 11. If zero or less, enter -0-	13				
14	Figure your tax on the amount on line 13. See instructions	14				
15	Self-employment tax from line 36 (complete Part II below)	15				
16	Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See instructions	16				
17	Total tax. Add lines 14, 15, and 16	17				
18	For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions	18				
19	Subtract line 18 from line 17. If zero or less, enter -0-	19				
20	Applicable percentage	20	22.5%	45%	67.5%	90%
21	Multiply line 19 by line 20	21				

Complete lines 22-27 of one column before going to line 22 of the next column.

22	Enter the total of the amounts in all previous columns of line 27	22				
23	Subtract line 22 from line 21. If zero or less, enter -0-	23				
24	Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24				
25	Subtract line 27 of the previous column from line 26 of that column	25				
26	Add lines 24 and 25	26				
27	Enter the smaller of line 23 or line 26 here and on Form 2210, Part IV, line 18 ▶	27				

Part II Annualized Self-Employment Tax (Form 1040, 1040-SR, or 1040-NR filers only)

28	Net earnings from self-employment for the period (see instructions)	28				
29	Prorated social security tax limit	29	\$34,425	\$57,375	\$91,800	\$137,700
30	Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. Exception: If you filed Form 4137 or Form 8919, see instructions	30				
31	Subtract line 30 from line 29. If zero or less, enter -0-	31				
32	Annualization amounts (see instructions)	32				
33	Multiply line 32 by the smaller of line 28 or line 31	33				
34	Annualization amounts	34	0.116	0.0696	0.0435	0.029
35	Multiply line 28 by line 34	35				
36	Add lines 33 and 35. Enter here and on line 15 above . . . ▶	36				