

**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: 2/28/21, 4/30/21, 7/31/21, and 11/30/21.

	(a)	(b)	(c)	(d)
	1/1/21-3/31/21	1/1/21-5/31/21	1/1/21-8/31/21	1/1/21-12/31/21

**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. <b>Exception:</b> 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-. <b>Exception:</b> Indian students and business apprentices, see instructions.) . . . . .	7				
8	Enter the <b>larger</b> of line 6 or line 7 . . . . .	8				
9	Deduction for qualified business income. <b>Estates and trusts:</b> 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 <b>smaller</b> of line 23 or line 26 here and on Form 2210, Part III, line 10 . . . . . ▶	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	\$35,700	\$59,500	\$95,200	\$142,800
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. <b>Exception:</b> 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 . . . . .	32	0.496	0.2976	0.186	0.124
33	Multiply line 32 by the <b>smaller</b> 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				