

# 2025 Form 1-ES Instructions – Estimated Income Tax for Individuals, Estates, and Trusts

## Who Must Pay Estimated Tax

Tax is required to be paid on income as it is earned or constructively received. Withholding tax and estimated tax are the two methods used to make those required tax payments. Generally, if you work for wages, you have tax withheld from your wages to prepay any tax which will be computed on your income tax return for the year. If you have income from which tax is not withheld (for example, interest, dividends, unemployment compensation, self-employment income, taxable pensions, etc.), you must pay estimated tax to prepay any tax which will be computed on your income tax return for the year.

You must pay Wisconsin estimated tax for 2025 if you expect to owe, after subtracting your withholding and credits, at least \$500 in tax for 2025 and you expect your withholding to be less than the smallest of (1) 90% of the tax shown on your 2025 income tax return, (2) 100% of the tax shown on your 2024 income tax return, assuming the return covered 12 months\*, or (3) 90% of the tax shown on your 2025 income tax return, computed by annualizing your taxable income. You may use Wisconsin Schedule U, Part IV, as a worksheet to annualize income.

\*This does not apply to estates or trusts that have 2025 taxable income of \$20,000 or more. If your 2024 return was adjusted by the department or you filed an amended return, use the tax from the latest adjusted or amended return.

Full-year residents, part-year residents, nonresidents, estates and trusts are subject to the estimated tax requirement. You do not have to pay estimated tax if you were a full-year resident of Wisconsin for 2024 and you had no tax liability for that 12-month period. Estates and grantor trusts which are funded on account of a decedent's death are only required to make estimated tax payments for any tax year ending two or more years after the decedent's death. **Note:** Trusts subject to tax on unrelated business income should file on Form Corp-ES.

You and your spouse may pay estimated tax either jointly or separately. If joint payments are made, you and your spouse may still file separate income tax returns for 2025. The estimated tax payments may be divided between you and your spouse in any manner you choose. If separate payments are made, you and your spouse may file a joint income tax return for 2025 and apply the separate estimated tax payments to the joint tax liability. However, no part of the separate estimated tax payments may be applied to a separate tax liability of the other spouse.

## When to Pay Your Estimated Tax

Generally, you must make your first estimated tax payment by April 15, 2025. You may pay all your estimated tax at that time or in four equal installments on or before April 15, 2025, June 16, 2025, September 15, 2025, and January 15, 2026. Exceptions to this general rule are as follows:

1. **Other payment dates.** In some cases, such as an increase in income, you may have to make your first estimated tax payment after April 15, 2025. Any remaining payments should be 1/4 of your required annual payment. The first payment dates are as follows:

If the requirement to pay estimated tax is met after:	Payment date is:	Of the estimated tax due, pay:
March 31 and before June 1	June 16, 2025	1/2
May 31 and before September 1	September 15, 2025	3/4
August 31	January 15, 2026	all

2. **Your return as a payment.** If you file your 2025 income tax return by January 31, 2026, pay the entire balance due, and did not owe estimated tax for the September 2025 or prior installment date, the payment with your return will be treated as timely payment of the estimated tax due on January 15, 2026.
3. **Farmers and fishers.** If at least two-thirds of your gross income (joint gross income, if applicable) for 2024 or 2025 is from farming or fishing, you may:
  - Pay your 2025 estimated tax in full by January 15, 2026; **or**
  - File your 2025 income tax return on or before March 2, 2026, and pay the total tax due. In this case, you need not make estimated tax payments for 2025.
4. **Fiscal year.** If your return is filed on a fiscal year basis, your due dates are the 15th day of the 4th, 6th, and 9th months of your current fiscal year, and the 1st month of the following fiscal year. **Note:** If any due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

## How to Use Form 1-ES

If you have a preprinted voucher, make any corrections necessary to your name and address by lining out the incorrect information and printing in the correct information. To obtain personalized Form 1-ES vouchers, visit the department's website at [revenue.wi.gov/Pages/Form/2025-TaxForms.aspx](https://revenue.wi.gov/Pages/Form/2025-TaxForms.aspx) or call (608) 266-1961. Complete the "2025 Estimated Income Tax Worksheet" on page 2 of these instructions. Use your 2024 tax return as a guide, but be sure to consider any law changes for 2025. Law changes are published in the *Wisconsin Tax Bulletin*, which is available on the internet at: [revenue.wi.gov/Pages/ISE/wtb-Home.aspx](https://revenue.wi.gov/Pages/ISE/wtb-Home.aspx). Fill in the amount from line 12 of the worksheet on the "Amount of Payment" line on Form 1-ES. Include, but do not staple or attach, your check or money order with Form 1-ES. Make your remittance payable to the Wisconsin Department of Revenue and mail to the address shown on Form 1-ES. To pay online, go to the department's website at: <https://tap.revenue.wi.gov/pay>. This is a free service. To pay by credit card, Apple Pay, or PayPal, go to the same web address. You will be redirected to the department's third-party payment processor at the appropriate step. There will be a \$1 transaction fee and a 2.25% processing fee charged for this service. If you need help, contact our Customer Service Bureau at (608) 266-2486 or visit any Department of Revenue office.

## How to Amend Your Estimated Tax Payments

If you have a substantial increase or decrease in your estimated tax liability, your estimated tax payments should be amended. To amend your estimated tax payments, recompute your estimated tax liability on the "2025 Estimated Income Tax Worksheet." Include any estimated tax payments already made for 2025 on line 8 of the worksheet. Then, determine the amount of each remaining installment due:

- If all 4 installments are being amended, fill in 1/4 of line 9 from the worksheet on each payment voucher.
- If 3 installments are being amended, fill in 1/2 of line 9 on the first amended voucher and 1/4 of line 9 on each of the last two vouchers.
- If 2 installments are being amended, fill in 3/4 of line 9 on the first amended voucher and 1/4 of line 9 on the last voucher.
- If only the last installment is being amended, fill in all of line 9 on the voucher filed.

## Interest Charge for Failure to Pay Estimated Tax

If you are required to pay estimated tax and you do not, or you underpay any installment, you are subject to interest on the underpayment amount when you file your 2025 return. Wisconsin Schedule U is used to compute the interest due. The Schedule U instructions provide information on exceptions to the interest charge.

**Note**

### Form 1-ES for Estates

If you are filing a Form 1-ES for an estate, enter "Estate of" in the box for 'your legal first name and initial' and the decedent's name in the box for 'your legal last name'.

## 2025 Estimated Income Tax Worksheet – Keep for your records – Do not file

1. Fill in the amount of Wisconsin income you expect in 2025. Use your 2024 tax return as a guide.....	1.		.	
2. Wisconsin standard deduction and exemptions (see standard deduction schedules below)* .....	2.		.	
3. Estimated taxable income (subtract line 2 from line 1).....	3.		.	
4. Estimated tax (see tax rate schedules below).....	4.		.	
5. Estimated credits (see instructions provided with your 2024 tax return for descriptions of credits).....	5.		.	
6. Subtract line 5 from line 4 .....	6.		.	
7. Required annual payment. Fill in amount of line 6 that you are required to pay .....	7.		.	
<b>Caution:</b> Generally, if you do not prepay at least 90% of your 2025 tax liability or 100% of your 2024 tax, whichever is smaller, you may be subject to interest on the underpayment amount. To avoid this, be sure your estimate is as accurate as possible. If you are unsure of your estimate, you may want to pay more than 90% of the amount you have shown on line 6.				
8. Wisconsin income tax withheld and estimated to be withheld during 2025 .....	8.		.	
9. Balance (subtract line 8 from line 7). ( <b>Note:</b> If line 6 less line 8 is less than \$500, you are not required to make estimated tax payments.) .....	9.		.	
<b>Installments</b>				
10. If four installments are due, enter in each column 1/4 of the amount on line 9. If less than four installments are due, use the instructions for other payment dates under "When to Pay Your Estimated Tax" .....	April 15	June 16	Sept. 15	Jan. 15
11. Apply overpayment carried forward from your 2024 tax return (apply first to April and carry remainder to June, etc.) .....				
12. Installment amount (subtract line 11 from line 10). Fill in here and on the "Amount of Payment" line on Form 1-ES .....				
<b>Note *Individuals</b> Your exemptions are \$700 for yourself, \$700 for your spouse if filing a joint return, and \$700 for each dependent. Add \$250 to the total if you are 65 years of age or over and, if filing a joint return, add \$250 if your spouse is 65 years of age or over. (Exception: If you are claimed as a dependent on someone else's return, you do not qualify for an exemption.) <b>Estates and Trusts</b> Fill in -0- on line 2. <b>Nonresidents and part-year residents</b> Prorate the standard deduction as follows: (1) Figure your standard deduction using your federal adjusted gross income instead of your Wisconsin income, and (2) prorate using the ratio of Wisconsin income to federal adjusted gross income. Exemptions must also be prorated using the same ratio.				

## 2025 Standard Deduction

Schedule for Single Taxpayers			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –	of the amount over –	of the amount over –
\$ 0	\$ 19,549	\$ 13,560	
19,549	132,549	13,560 less 12%.....	\$ 19,550
132,549		0	
Schedule for Head of Household			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –	of the amount over –	of the amount over –
\$ 0	\$ 19,549	\$ 17,520	
19,549	57,210	17,520 less 22.515% \$	19,550
57,210	132,549	13,560 less 12%.....	19,550
132,549		0	

Schedule for Married Filing Jointly			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –	of the amount over –	of the amount over –
\$ 0	\$ 28,209	\$ 25,110	
28,209	155,169	25,110 less 19.778% \$	28,210
155,169		0	
Schedule for Married Filing Separately			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –	of the amount over –	of the amount over –
\$ 0	\$ 13,389	\$ 11,930	
13,389	73,709	11,930 less 19.778% \$	13,390
73,709		0	

**2025 Tax Rate Schedules for Full-Year Residents\***

<b>Schedule A – Single, Head of Household, Estates and Trusts</b>		
If taxable income is:		The 2025 Gross Tax is:
over –	but not over –	of the amount over –
\$ 0	\$ 14,680	\$ 3.5%.....\$ 0
14,680	29,370	513.80 + 4.4%.....14,680
29,370	323,290	1,160.16 + 5.3%.....29,370
323,290		16,737.92 + 7.65%.....323,290
<b>Schedule B – Married Filing Jointly</b>		
If taxable income is:		The 2025 Gross Tax is:
over –	but not over –	of the amount over –
\$ 0	\$ 19,580	\$ 3.5%.....\$ 0
19,580	39,150	685.30 + 4.4%.....19,580
39,150	431,060	1,546.38 + 5.3%.....39,150
431,060		22,317.61 + 7.65%.....431,060
<b>Schedule C – Married Filing Separately</b>		
If taxable income is:		The 2025 Gross Tax is:
over –	but not over –	of the amount over –
\$ 0	\$ 9,790	\$ 3.5%.....\$ 0
9,790	19,580	342.65 + 4.4%.....9,790
19,580	215,530	773.41 + 5.3%.....19,580
215,530		11,158.76 + 7.65%.....215,530

**Not** \*Nonresidents and part-year residents must prorate the tax brackets (amounts appearing in the first two columns of the 2025 Tax Rate Schedules) based on the ratio of their Wisconsin income to their federal adjusted gross income. For example, for a single individual the tax brackets are \$14,680, \$14,690, and \$293,920. Assuming the individual has a ratio of 20%, the first \$2,936 (\$14,680 x .20) is taxed at 3.5%, the next \$2,938 (\$14,690 x .20) is taxed at 4.4%, and the next \$58,784 (\$293,920 x .20) is taxed at 5.3%. Taxable income over \$64,658 (\$323,290 x .20) is taxed at 7.65%.

**Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations enacted as of January 16, 2025: ch. 71, Wis. Stats