



# Form 1040-ES(NR)

## U.S. Estimated Tax for Nonresident Alien Individuals

### Purpose of This Package

If you are a nonresident alien, use this package to figure and pay your estimated tax. If you are not required to make estimated tax payments for 2009, you can discard this package.

Estimated tax is the method used to pay tax on income that is not subject to withholding. See the 2008 Instructions for Form 1040NR, U.S. Nonresident Alien Income Tax Return, or Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, for details on income that is taxable.

**Estimated tax for an estate or trust.** If you are using this package to figure and pay estimated tax for a nonresident alien estate or trust, use the 2008 Form 1040NR as a guide in figuring the estate's or trust's 2009 estimated tax. You may also find it helpful to refer to the 2009 Form 1041-ES.

**Change of address.** If your address has changed, file Form 8822, Change of Address, to update your record.

### Who Must Make Estimated Tax Payments

**General rule.** In most cases, you must make estimated tax payments if you expect to owe at least \$1,000 in tax for 2009 (after subtracting your withholding and credits) and you expect your withholding and credits to be less than the smaller of:

1. 90% of the tax shown on your 2009 tax return, or
2. 100% of the tax shown on your 2008 tax return (but see *Higher income taxpayers* on this page).

However, if you did not file a 2008 tax return or if your 2008 return did not cover 12 months, item (2) above does not apply.

**Special rules.** There are special rules for farmers, fishermen, certain household employers, and certain higher income taxpayers.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2008 or 2009 is from farming or fishing, substitute 66 2/3% for 90% in (1) under *General rule*, earlier.

**Household employers.** When estimating the tax on your 2009 tax return, include your household employment taxes if either of the following applies.

- You will have federal income tax withheld from wages, pensions, annuities, or other income effectively connected with a U.S. trade or business.
- You would be required to make estimated tax payments to avoid a penalty even if you did not include household employment taxes when figuring your estimated tax.

**Higher income taxpayers.** If your adjusted gross income (AGI) for 2008 was more than \$150,000 (\$75,000 if your filing status for 2009 is married filing

separately), substitute 110% for 100% in (2) under *General rule*, earlier. This rule does not apply to farmers or fishermen.

**Increase your withholding.** If you also receive salaries and wages, you may be able to avoid having to make estimated tax payments on your other income by asking your employer to take more tax out of your earnings. To do this, file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer.

### Additional Information You May Need

You can find most of the information you will need in Pub. 505, Tax Withholding and Estimated Tax.

- Other available information:
- Pub. 519, U.S. Tax Guide for Aliens.
  - Pub. 553, Highlights of 2008 Tax Changes.
  - Instructions for the 2008 Form 1040NR or 1040NR-EZ.
  - What's Hot. Go to [www.irs.gov](http://www.irs.gov), click on *More Forms and Publications*, and then on *What's Hot in forms and publications*.

For details on how to get forms and publications, see the instructions for your tax return. If you have tax questions, call 1-800-829-1040 for assistance. For TTY/TDD help, call 1-800-829-4059. Persons living outside the United States may call 215-516-2000 (not toll-free).

### What's New

Use your 2008 tax return as a guide in figuring your 2009 estimated tax, but be sure to consider the following changes. For more information on these changes and other changes that may affect your 2009 estimated tax, see Pub. 553.

**IRA deduction expanded.** You may be able to take an IRA deduction if you were covered by a retirement plan and your modified AGI is less than \$65,000 (\$109,000 if qualifying widow(er)). If your spouse was covered by a retirement plan, but you were not, you may be able to take an IRA deduction if your modified AGI is less than \$176,000.

**Elective salary deferrals.** The maximum amount you can defer under all plans is generally limited to \$16,500 (\$11,500 if you have only SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule). The catch-up contribution limit for individuals age 50 or older at the end of the year is increased to \$5,500 (except for section 401(k)(11) plans and SIMPLE plans, for which this limit remains unchanged).

**Temporary waiver of required minimum distribution rules for certain retirement plans and IRAs.** No minimum distribution is required from your IRA or employer provided qualified retirement plan for 2009. For more information, see Pub. 575, Pension and Annuity Income (Including Simplified General Rule), or Pub. 590, Individual Retirement Arrangements (IRAs).

**Additional child tax credit.** The earned income threshold generally needed to qualify for the additional child tax credit increases to \$12,550.

### Definition of qualifying child revised.

The following changes have been made to the definition of a qualifying child.

- Your qualifying child must be younger than you.
- A child cannot be your qualifying child if he or she files a joint return, unless the return was filed only as a claim for refund.
- If the parents of a child can claim the child as a qualifying child but no parent so claims the child, no one else can claim the child as a qualifying child unless that person's AGI is higher than the highest AGI of any parent of the child.
- Your child is a qualifying child for purposes of the child tax credit only if you can and do claim an exemption for him or her.

**Divorced or separated parents.** A noncustodial parent claiming an exemption for a child can no longer attach certain pages from a divorce decree or separation agreement executed after 2008. The noncustodial parent will have to attach Form 8332 or a similar statement signed by the custodial parent, whose only purpose is to release a claim to exemption.

**Limit on exclusion of gain on sale of main home.** Generally, gain from the sale of your main home is no longer excludable from income if it is allocable to periods after 2008 where neither you nor your spouse (or your former spouse) used the property as a main home. See Pub. 553 for more details.

**Standard mileage rates.** The rate for business use of your vehicle is reduced to 55 cents a mile. The rate for use of your vehicle to move is reduced to 24 cents a mile. The rate of 14 cents a mile for charitable use is unchanged.

### Personal casualty and theft loss limit.

A personal casualty or theft loss must exceed \$500 to be allowed. This is in addition to the 10% of AGI limit that generally applies to the net loss.

### Nonbusiness energy property credit.

This credit, which expired after 2007, has been reinstated. It has also been expanded to include certain asphalt roofs and stoves that burn biomass fuel. Generally, the credit is equal to (a) 10% of the amount paid during the year for qualified energy efficiency improvements installed during the year plus (b) any residential energy property costs paid during the year. However, this credit is limited as follows.

- A total credit limit of \$500.
- A total credit limit of \$200 for windows.
- A maximum credit for residential energy property costs of \$50 for any advanced main air circulating fan; \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler; and \$300 for any other item of qualified energy property.

Each of the above dollar limits is reduced by any credits you claimed for any item subject to the same dollar limit for tax years 2006 and 2007.

**Qualified energy efficient improvements.** Qualified energy efficiency improvements are the following items installed on or in a home located in the United States that you own and use as your main home if such items are new and can be expected to remain in use for at least 5 years.

- Any insulation material or system that is specifically or primarily designed to reduce the heat loss or gain of a home when installed in or on such home.
- Exterior windows (including skylights).
- Exterior doors.
- Any metal or asphalt roof installed on a home, but only if such roof has appropriate pigmented coatings or cooling granules that are specifically and primarily designed to reduce the heat gain of such home.



*To qualify for the credit, qualified energy efficiency improvements must meet certain energy efficiency requirements. You may rely on the manufacturer's written certification that these requirements have been met.*

#### **Residential energy property costs.**

Residential energy property costs are costs of new qualified energy property that is installed on or in connection with a home located in the United States that you own and use as your main home. This includes labor costs properly allocable to the onsite preparation, assembly, or original installation of the property. Qualified energy property is any of the following.

- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; and natural gas, propane, or oil water heaters.
- Certain stoves that use the burning of biomass fuel to heat a home or to heat water for use in a home.
- Qualified natural gas, propane, or oil furnace or hot water boilers.
- Certain advance main air circulating fans used in a natural gas, propane, or oil furnace.



*To qualify for the credit, qualified energy property must meet certain performance and quality standards. You may rely on the manufacturer's written certification that these standards have been met.*

**Residential energy efficient property credit.** The 30% credit for qualified solar electric property is no longer limited to \$2,000 per year.

**Decreased section 179 expense deduction.** The maximum section 179 expense deduction for most taxpayers decreases to \$133,000. This limit is reduced (but not below zero) by the amount by which the cost of section 179 property placed in service during the year exceeds \$530,000.

**Alternative minimum tax (AMT) exemption amount decreased.** The AMT exemption amount is decreased to \$33,750 (\$45,000 if a qualifying widow(er); \$22,500 if married filing separately).

**Certain credits not allowed against the AMT.** The credit for child and dependent care expenses, nonbusiness energy

property credit, mortgage interest credit, and the District of Columbia first-time homebuyer credit are not allowed against the AMT and a new tax liability limit applies. For most people, this limit is your regular tax minus any tentative minimum tax.

## How To Figure Your Estimated Tax

You will need:

- The 2009 Estimated Tax Worksheet on page 5.
- The *Instructions for the 2009 Estimated Tax Worksheet* on page 3.
- The 2009 Tax Rate Schedules on page 3 for your filing status.\*
- Your 2008 tax return and instructions to use as a guide to figuring your income, deductions, and credits (but be sure to consider the items listed under *What's New*, earlier).

\* If you are married, you must generally use Tax Rate Schedule Y. For exceptions, see Pub. 519, U.S. Tax Guide for Aliens.

### **Matching estimated tax payments to income.**

If you receive your income unevenly throughout the year (for example, because you operate your business on a seasonal basis), you may be able to lower or eliminate the amount of your required estimated tax payment for one or more periods by using the annualized income installment method. See chapter 2 of Pub. 505 for details.

**Changing your estimated tax.** To amend or correct your estimated tax, see *How To Amend Estimated Tax Payments* on this page.



*You cannot make joint estimated tax payments if you or your spouse is a nonresident alien, you are separated under a decree of divorce or separate maintenance, or you and your spouse have different tax years.*

## Payment Due Dates

If you have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by April 15, 2009, or in four equal amounts by the dates shown below.

1st payment	April 15, 2009
2nd payment	June 15, 2009
3rd payment	Sept. 15, 2009
4th payment	Jan. 15, 2010*

If you do not have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 15, 2009, or you can pay it in three installments. If you pay the tax in three installments,  $\frac{1}{2}$  is due by June 15, 2009,  $\frac{1}{4}$  is due by September 15, 2009, and  $\frac{1}{4}$  by January 15, 2010.\*

\* You do not have to make the payment due January 15, 2010, if you file your 2009 Form 1040NR or 1040NR-EZ by February 1, 2010, and pay the entire balance due with your return.



*We do not send notices reminding you to make your estimated tax payments. You must make each payment by the due date.*

If your payments are late or you did not pay enough, you may be charged a penalty for underpaying your tax. See *When a Penalty Is Applied* on page 3.



*If you want, you can make more than four estimated tax payments. To do so, make a copy of one of your unused estimated tax payment vouchers, fill it in, and mail it with your payment. For other payment methods, see Pay Electronically on page 3.*

### **No income subject to estimated tax during first payment period.**

If, after the first payment period, you have a large change in income, deductions, additional taxes, or credits that requires you to start making estimated tax payments, you should figure the amount of your estimated tax payments by using the annualized income installment method, explained in chapter 2 of Pub. 505. If you use the annualized income installment method, file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, with your 2009 tax return, even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2008 or 2009 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2010, or
- File your 2009 Form 1040NR by March 1, 2010, and pay the total tax due. In this case, 2009 estimated tax payments are not required to avoid a penalty.

**Fiscal year taxpayers.** You are on a fiscal year if your 12-month tax period ends on any day except December 31. Due dates for fiscal year taxpayers are the 15th day of the 4th (if applicable), 6th, and 9th months of your current fiscal year, and the 1st month of the following fiscal year. If any payment date falls on a Saturday, Sunday, or legal holiday, use the next business day.

## Name Change

If you changed your name because of marriage, divorce, etc. and you made estimated tax payments using your former name, attach a statement to the front of your 2009 income tax return. On the statement, show all of the estimated tax payments you made for 2009, and the name and identifying number under which you made the payments.

## How To Amend Estimated Tax Payments

To change or amend your estimated tax payments, refigure your total estimated tax payments due (line 18a of the worksheet on page 5). Then, to figure the payment due for each remaining payment period, see *Amended estimated tax under Regular Installment Method* in chapter 2 of Pub. 505. If an estimated tax payment for a previous period is less than one-fourth of your amended estimated tax, you may owe a penalty when you file your return.

## Instructions for the 2009 Estimated Tax Worksheet

**Line 1. Adjusted Gross Income.** Use your 2008 tax return (Form 1040NR or 1040NR-EZ) and instructions as a guide to figuring the adjusted gross income you expect in 2009 (but be sure to consider the changes listed under *What's New* that begins on page 1).

**Line 9. Credits.** See the instructions for the 2008 Form 1040NR, lines 44 through 49.

**Line 11. Other Taxes.** Use the instructions for the 2008 Form 1040NR to determine if you expect to owe, for 2009, any of the taxes that would have been entered on line 54 (additional tax on early distributions only), line 56, and any write-ins on line 57 of the 2008 Form 1040NR. On line 11, enter the total of those taxes, subject to the following two exceptions.

**Exception 1.** Include household employment taxes (line 56) on this line only if:

- You will have federal income tax withheld from wages, pensions, annuities, or other income effectively connected with a U.S. trade or business, or
- You would be required to make estimated tax payments (to avoid a penalty) even if you did not include household employment taxes when figuring your estimated tax.

If you meet one or both of the above, include in the amount on line 11 the total of your household employment taxes before subtracting advance EIC payments made to your employee(s).

**Exception 2.** Of the amounts for other taxes that may be entered on line 57, do not include on line 11 tax on recapture of a federal mortgage subsidy, uncollected employee social security and Medicare tax or RRTA tax on tips or group-term life insurance, tax on golden parachute payments, look-back interest due under section 167(g) or 460(b), or excise tax on insider stock compensation from an expatriated corporation. These taxes are not required to be paid until the

due date of your income tax return (not including extensions).

**Line 19.** If you are a household employer and you make advance EIC payments to your employee(s), reduce your required estimated tax payment for each period by the amount of advance EIC payments paid during the period.

### When a Penalty Is Applied

In some cases, you may owe a penalty when you file your return. The penalty is imposed on each underpayment for the number of days it remains unpaid. A penalty may be applied if you did not pay enough estimated tax for the year or you did not make the payments on time or in the required amount. A penalty may apply even if you have an overpayment on your tax return.

The penalty may be waived under certain conditions. See chapter 4 of Pub. 505 for details.

### How To Pay Estimated Tax

#### Pay by Check or Money Order Using the Estimated Tax Payment Voucher

There is a separate estimated tax payment voucher for each due date. The due date is shown in the upper right corner. Complete and send in the voucher only if you are making a payment by check or money order.

To complete the voucher, do the following.

- Print or type your name, address, and social security number (SSN) in the space provided on the estimated tax payment voucher. If you do not have, and are not eligible to obtain, an SSN, enter your IRS-issued individual taxpayer identification number (ITIN). To apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number.
- Enter in the box provided on the estimated tax payment voucher only the amount you are sending in by check or money order. When making payments of estimated tax, be sure to take into account any 2008 overpayment that you

choose to credit against your 2009 tax, but do not include the overpayment amount in this box.

- Make your check or money order payable to the "United States Treasury." Do not send cash. To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX <sup>xx</sup>/<sub>100</sub>").
- Enter your identifying number (SSN or ITIN) and "2009 Form 1040-ES(NR)" on your check or money order.
- Enclose, but do not staple or attach, your payment with the estimated tax payment voucher.
- Mail your estimated tax payment voucher to the Internal Revenue Service, P.O. Box 1300, Charlotte, NC 28201-1300, USA. Also, note that only the U.S. Postal Service can deliver to P.O. boxes.

### Pay Electronically

Paying electronically helps to ensure timely receipt of your estimated tax payment. You can pay electronically using the following convenient, safe, and secure electronic payment options.

- Electronic Federal Tax Payment System (EFTPS).
- Credit card.

When you pay taxes electronically, there is no check to write and no voucher to mail. Payments can be made 24 hours a day, 7 days a week. You will receive a confirmation number or electronic acknowledgment of the payment. See below for details. Also see [www.irs.gov](http://www.irs.gov), keyword "e-pay," and click on "Electronic Payment Options Home Page."

### Pay by Electronic Federal Tax Payment System (EFTPS)

EFTPS is a free tax payment system where you input your tax payment information electronically, online, or by phone. Through EFTPS, you can schedule one-time or recurring payments for withdrawal from your checking or savings account up to 365 days in advance. You can also modify or cancel payments up to 2 business days before the scheduled withdrawal date. To use EFTPS, you must enroll. Enroll online at

## 2009 Tax Rate Schedules

**Caution:** Do not use these Tax Rate Schedules to figure your 2008 taxes. Use only to figure your 2009 estimated taxes.

Schedule X—Use if your 2009 filing status is <b>Single</b>				Schedule Z—Use if your 2009 filing status is <b>Qualifying Widow or Widower</b>			
If line 5 is: Over—	But not over—	The tax is:	of the amount over—	If line 5 is: Over—	But not over—	The tax is:	of the amount over—
\$0	\$8,350	----- 10%	\$0	\$0	\$16,700	----- 10%	\$0
8,350	33,950	<b>\$835.00 + 15%</b>	<b>8,350</b>	16,700	67,900	<b>\$1,670.00 + 15%</b>	<b>1,670</b>
33,950	82,250	<b>4,675.00 + 25%</b>	<b>33,950</b>	67,900	137,050	<b>9,350.00 + 25%</b>	<b>67,900</b>
82,250	171,550	<b>16,750.00 + 28%</b>	<b>82,250</b>	137,050	208,850	<b>26,637.50 + 28%</b>	<b>137,050</b>
171,550	372,950	<b>41,754.00 + 33%</b>	<b>171,550</b>	208,850	372,950	<b>46,741.50 + 33%</b>	<b>208,850</b>
372,950	-----	<b>108,216.00 + 35%</b>	<b>372,950</b>	372,950	-----	<b>100,894.50 + 35%</b>	<b>372,950</b>
Schedule Y—Use if your 2009 filing status is <b>Married filing separately</b>				Schedule W—Use if your 2009 filing status is <b>Estate or Trust</b>			
If line 5 is: Over—	But not over—	The tax is:	of the amount over—	If line 5 is: Over—	But not over—	The tax is:	of the amount over—
\$0	\$8,350	----- 10%	\$0	\$0	\$2,300	----- 15%	\$0
8,350	33,950	<b>\$835.00 + 15%</b>	<b>8,350</b>	2,300	5,350	<b>\$345.00 + 25%</b>	<b>2,300</b>
33,950	68,525	<b>4,675.00 + 25%</b>	<b>33,950</b>	5,350	8,200	<b>1,107.50 + 28%</b>	<b>5,350</b>
68,525	104,425	<b>13,318.75 + 28%</b>	<b>68,525</b>	8,200	11,150	<b>1,905.50 + 33%</b>	<b>8,200</b>
104,425	186,475	<b>23,370.75 + 33%</b>	<b>104,425</b>	11,150	-----	<b>2,879.00 + 35%</b>	<b>11,150</b>
186,475	-----	<b>50,447.25 + 35%</b>	<b>186,475</b>				

[www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477 (for business accounts) or 1-800-316-6541 (for individual accounts) to receive an enrollment form and instructions by mail. TTY/TDD help is available by calling 1-800-733-4829. Call 1-800-244-4829 for help in Spanish.

**Pay by Credit Card**

You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card to make estimated tax payments. Call toll-free or visit the website of either service provider listed below and follow the instructions. A convenience fee will be charged by the

service provider based on the amount you are paying. Fees may vary between providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown on this page.

Official Payments Corporation  
1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

Link2Gov Corporation  
1-888-PAY-1040<sup>SM</sup> (1-888-729-1040)  
1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

You will be given a confirmation number at the end of the transaction. Fill in the *Record of Estimated Tax Payments*, on page 6. Enter the confirmation number in column (c), but do not include the amount of the convenience fee in column (d).



1	Enter amount of adjusted gross income you expect in 2009 (see instructions on page 3). <b>Caution:</b> If this amount is over \$166,800 (\$83,400 if married filing separately), your itemized deductions and your deduction for exemptions may be limited. See Pub. 505 for details . . . . .	1	
2	Enter estimated itemized deductions (use the 2008 Form 1040NR or 1040NR-EZ instructions as a guide)	2	
3	Subtract line 2 from line 1 . . . . .	3	
4	Exemptions. Multiply \$3,650 by the number of personal exemptions (see the 2008 Form 1040NR or 1040NR-EZ instructions) . . . . .	4	
5	Subtract line 4 from line 3 . . . . .	5	
6	<b>Tax.</b> Figure your tax on the amount on line 5 by using the <b>2009 Tax Rate Schedules</b> on page 3. <b>Caution:</b> If you have qualified dividends or a net capital gain, see Pub. 505 to figure the tax . . . . .	6	
7	Alternative minimum tax from Form 6251 . . . . .	7	
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040NR, line 41, or Form 1040NR-EZ, line 15 . . . . .	8	
9	Credits (see instructions on page 3). <b>Do not</b> include any income tax withholding on this line . . . . .	9	
10	Subtract line 9 from line 8. If zero or less, enter -0- . . . . .	10	
11	Other taxes (see instructions on page 3) . . . . .	11	
12	Estimated 2009 tax on income effectively connected with a U.S. trade or business (add lines 10 and 11)	12	
13	Total expected 2009 income not effectively connected with a U.S. trade or business <span style="border: 1px solid black; padding: 2px;">13</span>	13	
14	Multiply line 13 by 30% or lower tax treaty rate (see the 2008 Form 1040NR instructions) . . . . .	14	
15a	Add lines 12 and 14 . . . . .	15a	
b	Credits from <b>Form 4136, Form 8801 (line 27), Form 8885</b> , and additional child tax credit . . . . .	15b	
c	<b>Total 2009 estimated tax.</b> Subtract line 15b from line 15a . . . . . ▶	15c	
16a	Multiply line 15c by 90% (66⅔% for farmers and fishermen) . . . . . <span style="border: 1px solid black; padding: 2px;">16a</span>	16a	
b	Enter the tax shown on your 2008 tax return (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 (\$75,000 if married filing separately for 2009)) . . . . . <span style="border: 1px solid black; padding: 2px;">16b</span>	16b	
c	<b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 16a or 16b . . . . . ▶ <b>Caution:</b> Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 16c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 15c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you may pay the amount shown on line 15c. For more details, see Pub. 505.	16c	
17	Income tax withheld and estimated to be withheld during 2009 plus any amount paid with Form 1040-C	17	
18a	Subtract line 17 from line 16c. Is the result zero or less? . . . . . <span style="border: 1px solid black; padding: 2px;">18a</span> <input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> <b>No.</b> Go to line 18b.	18a	
b	Subtract line 17 from line 15c. Is the result less than \$1,000? . . . . . <span style="border: 1px solid black; padding: 2px;">18b</span> <input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> <b>No.</b> Go to line 19 to figure your required payment.	18b	
19	• If your first payment is due April 15, 2009, enter ¼ of line 18a (minus any 2008 overpayment you are applying to this installment) here and on your estimated tax payment voucher(s). • If you <b>do not</b> have wages subject to U.S. income tax withholding and your first payment is due June 15, 2009, enter ½ of line 16c on your first voucher and ¼ of line 16c on your second and third vouchers. Reduce each installment by ½ of line 17 and any 2008 overpayment you are applying to the installment. Do not enter an amount on line 19 . . . . .	19	

Tear off here

Form **1040-ES (NR)**  
Department of the Treasury  
Internal Revenue Service

# 2009 Estimated Tax Payment Voucher 4

OMB No. 1545-0074


File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **“United States Treasury.”** Write your identifying number and “2009 Form 1040-ES (NR)” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

**Calendar year—Due Jan. 15, 2010**

Amount of estimated tax you are paying by check or money order.	Dollars	Cents
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Print or type	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

**Record of Estimated Tax Payments** (Farmers, fishermen, and fiscal year taxpayers, see page 2 for payment due dates.)

Keep for Your Records 

Payment number	Payment due date	(a) Amount due	(b) Date paid	(c) Check or money order number or credit card confirmation number	(d) Amount paid (do not include any credit card convenience fee)	(e) 2008 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/15/2009						
2	6/15/2009						
3	9/15/2009						
4	1/15/2010*						
<b>Total</b>							

\*You do not have to make this payment if you file your 2009 tax return by February 1, 2010 **and** pay the entire balance due with your return.

**Disclosure, Privacy Act, and Paperwork Reduction Act Notice.**

Keep this notice with your records. It may help you if we ask you for other information. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws.

We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you have any questions about the rules for filing and giving information, call or visit any Internal Revenue Service office.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this package simpler, we would be happy to hear from you. See the instructions for your income tax return.

**2009 Estimated Tax Payment Voucher 3**

File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **"United States Treasury."** Write your identifying number and "2009 Form 1040-ES (NR)" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due Sept. 15, 2009</b>	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

<b>Print or type</b>	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 6.

Tear off here

**2009 Estimated Tax Payment Voucher 2**

File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **"United States Treasury."** Write your identifying number and "2009 Form 1040-ES (NR)" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due June 15, 2009</b>	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

<b>Print or type</b>	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 6.

Tear off here

**2009 Estimated Tax Payment Voucher 1**

File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **"United States Treasury."** Write your identifying number and "2009 Form 1040-ES (NR)" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due April 15, 2009</b>	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

<b>Print or type</b>	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 6.