

# 2012

## Form 1040-ES (NR)

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



Department of the Treasury  
Internal Revenue Service



*At the time this form went to print, Congress was considering legislation that would extend certain tax provisions that expired at the end of 2011. Legislative actions may impact your estimated tax liability calculation. The IRS will take appropriate steps to notify the public on any legislative developments. For more information about these tax provisions, see the discussion under What's New and Expiring Tax Benefits, later.*

### 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 2012, you can discard this package.

Estimated tax is the method used to pay tax on income that is not subject to withholding. See the 2011 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 2011 Form 1040NR as a guide in figuring the estate's or trust's 2012 estimated tax. You also may find it helpful to refer to the 2012 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 pay estimated tax for 2012 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2012, after subtracting your withholding and refundable credits.
2. You expect your withholding and refundable credits to be less than the smaller of:
  - a. 90% of the tax to be shown on your 2012 tax return, or
  - b. 100% of the tax shown on your 2011 tax return. Your 2011 tax return must cover all 12 months.

**Note.** These percentages may be different if you are a farmer, fisherman, or higher income taxpayer. See *Special Rules* below.

#### 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 2011 or 2012 is from farming or fishing, substitute 66 $\frac{2}{3}$ % for 90% in (2a) under *General Rule* above.

**Household employers.** When estimating the tax on your 2012 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 2011 was more than \$150,000 (\$75,000 if your filing status for 2012 is married filing separately), substitute 110% for 100% in (2b) under *General Rule*, earlier. This rule does not apply to farmers or fishermen.

**Married filing separately.** Your filing status is married filing separately if you will check filing status box 3, 4, or 5 on your 2012 Form 1040NR or filing status box 2 on your 2012 Form 1040NR-EZ.

#### 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.
- Instructions for the 2011 Form 1040NR or Form 1040NR-EZ.
- Important Changes. Go to [IRS.gov](http://IRS.gov), click on *Forms & Pubs*, and then on *Changes to Current Forms and Publications*.



For details on how to get forms and publications, go to [IRS.gov](http://IRS.gov) or see the instructions for your tax return. Information for taxpayers residing outside the United States is available at [IRS.gov](http://IRS.gov). Click on *Individuals*, and then on *International Taxpayers*.



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 can call 267-941-1000 (not toll free).

### What's New

Use your 2011 tax return as a guide in figuring your 2012 estimated tax, but be sure to consider the following.



*At the time this form went to print, Congress was considering legislation that would extend certain tax provisions that expired at the end of 2011. Legislative actions may impact your estimated tax liability calculation. The IRS will take appropriate steps to notify the public on any legislative developments.*

**Adoption credit and adoption assistance.** Beginning in 2012, the maximum adoption credit will be \$12,650 and the credit is no longer refundable. The maximum amount of adoption assistance that can be excluded from gross income is \$12,650. The amount of the credit or excludable assistance begins to phase out for taxpayers with modified AGI in excess of \$189,710 and is completely phased out for taxpayers with modified AGI of \$229,710.

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

**Expiring tax benefits.** The following benefits are scheduled to expire or have been repealed and will not be available for 2012.

- Credit for non-business energy property
- Plug-in electric vehicle credit.
- Plug-in conversion credit.
- Alternative fuel vehicle refueling property credit.
- Indian employment credit.
- New energy efficient home credit.
- Energy efficient appliance credit.
- Deduction of expenses for school teachers.
- Tax-free distribution from retirement accounts for charitable purposes.

- Zero percent capital gains rate for D.C. Zone assets.
- First-time homebuyer credit for the District of Columbia.

**Nonrefundable personal credits and the AMT.** The following credits are no longer allowed to be applied against AMT.

- Credit for child and dependent care expenses.
- Mortgage interest credit.
- Carryforwards of the District of Columbia first-time homebuyer credit.

Instead, a new tax liability limit applies. For most people, this limit is your regular tax minus any tentative minimum tax.

**Personal exemption amount increased.** For tax years beginning in 2012, the personal exemption amount is increased to \$3,800.

**Standard mileage rate.** The rate for business use of your vehicle remains 55½ cents per mile. The rate for use of your vehicle to move is decreased to 23 cents per mile. The rate of 14 cents per mile for charitable use is unchanged.

**Social security and Medicare tax for 2012.** The employee tax rate for social security is 4.2%. The social security wage base limit is \$110,100. The Medicare tax rate is 1.45%. There is no wage base limit for Medicare tax.

The tax rate for net earnings from self-employment is 10.4%, up to the social security wage base limit of \$110,100

**Extended health coverage tax credit.** The credit for the cost of health insurance is 72.5% and COBRA benefits continue if you are one of the following eligible individuals.

- Trade adjustment assistance (TAA) recipients.
- Alternative TAA recipients.
- Reemployment TAA recipients.
- Pension Benefit Guaranty Corporation pension recipients.
- Qualified family members of an individual who fell under one of the categories listed above when he or she died or with whom you finalized a divorce.

## Reminder

**Roth IRAs.** If you rolled over or converted part or all of another retirement plan to a Roth IRA in 2010, or made an in-plan rollover to a designated Roth account after September 27, 2010, and did not elect to include the resulting taxable amount in income for 2010, you reported half of that taxable amount on your 2011 return and must report the other half on your 2012 return. See the instructions for Form 8606 for more information.

## How To Figure Your Estimated Tax

You will need:

- The 2012 Estimated Tax Worksheet.
- The *Instructions for the 2012 Estimated Tax Worksheet*.

- The 2012 Tax Rate Schedules for your filing status.\*
- Your 2011 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*).

\* If you are married, you generally must use Tax Rate Schedule Y. For exceptions, see Pub. 519, chapter 5.

**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 or you have a large capital gain late in the year), 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*, later.



*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 17, 2012, or in four equal amounts by the dates shown below.

1st payment . . . . .	Apr. 17, 2012
2nd payment . . . . .	Jun. 15, 2012
3rd payment . . . . .	Sep. 17, 2012
4th payment . . . . .	Jan. 15, 2013*

\* You do not have to make the payment due January 15, 2013, if you file your 2012 Form 1040NR or 1040NR-EZ by January 31, 2013, and pay the entire balance due with your return.

If you do not have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 15, 2012, or you can pay it in three installments. If you pay the tax in three installments, 1/2 is due by June 15, 2012, 1/4 is due by September 17, 2012, and 1/4 is due by January 15, 2013.



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

If you mail your payment in the United States and it is postmarked by the due date, the date of the U.S. postmark is considered the date of the payment. 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*, later.



*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. If you make more than four payments, to avoid a penalty make sure the total of the amounts you pay during a payment period is at least as much as the amount required to be paid by the due date for that period. For other payment methods, see Pay Electronically, later.*

**No income subject to estimated tax during first payment period.** If, after March 31, 2012, 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, including Schedule AI, with your 2012 tax return even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2011 or 2012 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2013.
- File your 2012 Form 1040NR by March 1, 2013, and pay the total tax due. In this case, 2012 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 2012 income tax return. On the statement, show all of the estimated tax payments you made for 2012 and the name and identifying number under which you made the payments.

If your identifying number is a social security number, be sure to report the change to your local Social Security Administration office before filing your 2012 tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. For more details, call the Social Security Administration at 1-800-772-1213 (TTY/TDD 1-800-325-0778).

If your identifying number is an IRS-issued individual taxpayer identification number (ITIN), you do not

have to contact the Social Security Administration.

## How To Amend Estimated Tax Payments

To change or amend your estimated tax payments, refigure your total estimated tax payments due (line 19a of the *2012 Estimated Tax Worksheet*, later). 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.

## 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 get an SSN, enter your ITIN. To apply for an ITIN, use Form W-7, Application for IRS Individual Taxpayer Identification Number. For additional information go to [IRS.gov](http://IRS.gov) and enter "ITIN" in the keyword search box. If you are filing the return for a trust or estate, enter the EIN of the trust or estate.
- 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 2011 overpayment that you choose to credit against your 2012 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 accurately, 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 "2012 Form 1040-ES (NR)" and your identifying number (SSN, ITIN, or EIN) 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 following address.

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 payment options.

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

For information on paying your taxes electronically, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

## 2012 Tax Rate Schedules

**Caution:** Do not use these Tax Rate Schedules to figure your 2011 taxes. Use only to figure your 2012 estimated taxes.

Schedule X—Use if your 2012 filing status is <b>Single</b>				Schedule Z—Use if your 2012 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	\$8,700	----- 10%	\$0	\$0	\$17,400	----- 10%	\$0
8,700	35,350	\$870.00 + 15%	8,700	17,400	70,700	\$1,740.00 + 15%	17,400
35,350	85,650	4,867.50 + 25%	35,350	70,700	142,700	9,735.00 + 25%	70,700
85,650	178,650	17,442.50 + 28%	85,650	142,700	217,450	27,735.00 + 28%	142,700
178,650	388,350	43,482.50 + 33%	178,650	217,450	388,350	48,665.00 + 33%	217,450
388,350	-----	112,683.50 + 35%	388,350	388,350	-----	105,062.00 + 35%	388,350
Schedule Y—Use if your 2012 filing status is <b>Married filing separately</b> (defined in <i>Special Rules</i> , earlier.)				Schedule W—Use if your 2012 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	\$8,700	----- 10%	\$0	\$0	\$2,400	----- 15%	\$0
8,700	35,350	\$870.00 + 15%	8,700	2,400	5,600	\$360.00 + 25%	2,400
35,350	71,350	4,867.50 + 25%	35,350	5,600	8,500	1,160.00 + 28%	5,600
71,350	108,725	13,867.50 + 28%	71,350	8,500	11,650	1,972.00 + 33%	8,500
108,725	194,175	24,332.50 + 33%	108,725	11,650	-----	3,011.50 + 35%	11,650
194,175	-----	52,531.00 + 35%	194,175				

## Instructions for the 2012 Estimated Tax Worksheet

**Line 1. Adjusted gross income.** Use your 2011 tax return and instructions as a guide to figuring the AGI you expect in 2012 (but be sure to consider the items listed under *What's New*, earlier). For more details on figuring your AGI, see *Expected AGI—Line 1* in chapter 2 of Pub. 505.

If you are self-employed, be sure to take into account the deduction for your self-employment tax (2011 Form 1040NR, line 27). Use the 2012 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet to figure the amount to subtract when figuring your expected AGI. This worksheet also will give you the amount to enter on line 11 of your estimated tax worksheet.

**Line 9. Credits.** See the 2011 Form 1040NR, lines 45 through 50, and the related instructions for the types of credits allowed.

**Line 11. Self-employment tax.** Enter your self-employment tax on line 11. When estimating your 2012 net earnings from self-employment, be sure to use only 92.35% (.9235) of your total net profit from self-employment.

**Line 12. Other taxes.** Use the instructions for the 2011 Form 1040NR to determine if you expect to owe, for 2012, any of the taxes that would have been entered on your 2011 Form 1040NR, lines 56 (additional tax on distributions only), 58a, 58b, and 59. On line 12, enter the total of those taxes, subject to the following two exceptions.

**Exception 1.** Include household employment taxes from Form 1040NR, line 58a, 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 12 the total of your household employment taxes.

**Exception 2.** Of the amounts for other taxes that may be entered on Form 1040NR, line 59, do not include on line 12: recapture of a federal mortgage subsidy, uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance, excise tax on excess golden parachute payments, look-back interest due under section 167(g) or 460(b), excise tax on insider stock compensation from an expatriated corporation, or additional tax on advance payments of health coverage tax credit when not eligible. These taxes are not required to be paid until the due date of your income tax return (not including extensions).

**Recapture of first-time homebuyer credit.** If you purchased a home in 2008 and claimed the first-time homebuyer credit, repayment of that credit began with your 2010 tax return and will continue until the credit is fully repaid. If the home ceases to be your main home, then the unpaid balance of the credit is to be repaid on the return for the year when the home is no longer your main home.

If you purchased a home in 2009, 2010, or 2011 and claimed the first-time homebuyer credit, you must maintain that home as your main home for at least 36 months to avoid having to repay the credit.

For details about repaying the first-time homebuyer credit, see the Instructions for Form 5405.

**Line 17b. Prior year's tax.** Enter the 2011 tax you figure according to the instructions in *Figuring your 2011 tax*,

later, unless you meet one of the following exceptions.

- If the adjusted gross income shown on your 2011 return is more than \$150,000 (\$75,000 if you will file as married filing separately (see *Married filing separately* in *Special Rules*, earlier) for 2012), enter 110% of your 2011 tax as figured later.

**Note.** This does not apply to farmers or fishermen.

- If you filed as married filing jointly for 2011, but you will not file a joint return for 2012 (for example, because you are a nonresident alien who does not elect to be treated as a U.S. resident (see Pub. 519)), see *General Rule* in chapter 4 of Pub. 505 to figure your share of the 2011 tax to enter on line 17b.
- If you did not file a return for 2011 or your 2011 tax year was less than 12 full months, do not complete line 17b. Instead, enter the amount from line 17a on line 17c.

**Figuring your 2011 tax.** Use the following instructions to figure your 2011 tax.

1. **Form 1040NR**—The tax shown on your 2011 Form 1040NR is the amount on line 60 **reduced** by:

- a. Unreported social security and Medicare tax or RRTA tax from Form 1040NR, line 55;
- b. Any tax included on line 56 on excess contributions to IRAs, Archer MSAs, Coverdell education savings accounts, and health savings accounts, or on excess accumulations in qualified retirement plans;
- c. Amounts entered on line 59 as listed under *Exception 2* in *Line 12. Other taxes*, earlier; and
- d. Any refundable credit amounts on lines 63 and 66, and credits from Forms 8801 and 8885 included on line 67.

2. **Form 1040NR-EZ**—The tax shown on your 2011 Form 1040NR-EZ is the amount on line 15.

**2012 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet**

<b>1a.</b> Enter your expected income and profits subject to self-employment tax* . . . . .	<b>1a.</b> _____
<b>b.</b> If you will have farm income and also receive social security retirement or disability benefits, enter your expected Conservation Reserve Program payments that will be included on Schedule F (Form 1040) or listed on Schedule K-1 (Form 1065) . . . . .	<b>b.</b> _____
<b>2.</b> Subtract line 1b from line 1a . . . . .	<b>2.</b> _____
<b>3.</b> Multiply line 2 by 92.35% (.9235) . . . . .	<b>3.</b> _____
<b>4.</b> Multiply line 3 by 2.9% (.029) . . . . .	<b>4.</b> _____
<b>5.</b> Social security tax maximum income . . . . .	<b>5.</b> _____
<b>6.</b> Enter your expected wages (if subject to social security tax or the 4.2% portion of tier 1 railroad retirement tax) . . . . .	<b>6.</b> _____
<b>7.</b> Subtract line 6 from line 5 . . . . .	<b>7.</b> _____
<b>Note.</b> If line 7 is zero or less, enter -0- on line 9 and skip to line 10	
<b>8.</b> Enter the <b>smaller</b> of line 3 or line 7 . . . . .	<b>8.</b> _____
<b>9.</b> Multiply line 8 by 10.4% (.104) . . . . .	<b>9.</b> _____
<b>10.</b> Add lines 4 and 9. Enter the result here and on line 11 of your 2012 Estimated Tax Worksheet . . . . .	<b>10.</b> _____
<b>11.</b> Multiply line 4 by 50% (.50) . . . . .	<b>11.</b> _____
<b>12.</b> Multiply line 9 by 59.6% (.596) . . . . .	<b>12.</b> _____
<b>13.</b> Add lines 11 and 12. This is your expected deduction for self-employment tax on Form 1040NR, line 27. Subtract this amount when figuring your expected AGI on line 1 of your 2012 Estimated Tax Worksheet . . . . .	<b>13.</b> _____

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\*Your net profit from self-employment is found on Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

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1	Adjusted gross income you expect in 2012 (see instructions)		1	
2	Estimated itemized deductions (use the 2011 Form 1040NR or 1040NR-EZ instructions as a guide)		2	
3	Subtract line 2 from line 1		3	
4	Exemptions. Multiply \$3,800 by the number of personal exemptions (see the 2011 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>2012 Tax Rate Schedules</b> , earlier. <b>Caution:</b> If you will have qualified dividends or a net capital gain, see chapter 2 of Pub. 505 to figure the tax.		6	
7	Alternative minimum tax from <b>Form 6251</b>		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 42		8	
9	Credits (see instructions). <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	Self-employment tax (see instructions)		11	
12	Other taxes (see instructions)		12	
13	Add lines 10 through 12. This is your estimated 2012 tax on income effectively connected with a U.S. trade or business		13	
14	Total expected 2012 income not effectively connected with a U.S. trade or business	14		
15	Multiply line 14 by 30% or lower tax treaty rate (see the 2011 Form 1040NR instructions)		15	
16a	Add lines 13 and 15		16a	
b	Additional child tax credit, fuel tax credit, and refundable credits from <b>Forms 8801 and 8885</b>		16b	
c	<b>Total 2012 estimated tax.</b> Subtract line 16b from line 16a. If zero or less, enter -0-		16c	
17a	Multiply line 16c by 90% (66 <sup>2</sup> / <sub>3</sub> % for farmers and fishermen)	17a		
b	Required annual payment based on prior year's tax (see instructions)	17b		
c	<b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 17a or 17b <b>Caution:</b> Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 17c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 16c 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 can pay the amount shown on line 16c. For more details, see chapter 2 of Pub. 505.		17c	
18	Income tax withheld and estimated to be withheld during 2012 plus any amount paid with Form 1040-C		18	
19a	Subtract line 18 from 17c Is the result zero or less? <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 19b.	19a		
b	Subtract line 18 from line 16c Is the result less than \$1,000? <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 20 to figure your required payment.	19b		
20	• If your first payment is due April 17, 2012, enter 1/4 of line 19a (minus any 2011 overpayment you are applying to this installment) here and on your estimated tax payment voucher(s) if you are paying by check or money order. • If you <b>do not</b> have wages subject to U.S. income tax withholding and your first payment is due June 15, 2012, enter 1/2 of line 17c on your first voucher and 1/4 of line 17c on your second and third vouchers. Reduce each installment by 1/3 of line 18 and any 2011 overpayment you are applying to the installment. <b>Do not enter an amount on line 20.</b>		20	

For Privacy Act and Paperwork Reduction Act Notice, see page 7.

**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 or debit card confirmation number	(d) Amount paid (do not include any convenience fee)*	(e) 2011 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	04/17/2012						
2	06/15/2012						
3	09/17/2012						
4	01/15/2013**						
<b>Total</b>							

\*You can deduct the convenience fee charged by the service provider in 2012 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2012 income tax return.

\*\* You do not have to make this payment if you file your 2012 tax return by January 31, 2013, and pay the entire balance due with your return.

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

We ask for this information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax. Our legal right to ask for this information is Internal Revenue Code section 6654, which requires that you pay your taxes in a specified manner to avoid being penalized. Additionally, section 6001, 6011, and 6012(a) and their regulations require you to file a return or statement for any tax for which you are liable; section 6109 requires you to provide your identifying number. Failure to provide this information, or providing false or fraudulent information, may subject you to penalties.

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 stated in Code section 6103.

We may disclose the information to the Department of Justice for civil or criminal litigation and to other federal agencies, as provided by law. We may disclose it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. 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 do not file a return, do not give the information asked for, or give fraudulent information, you may be charged penalties and be subject to criminal prosecution.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please 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.

Tear off here

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

**2012 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 “2012 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 Jan. 15, 2013</b>		
Amount of estimated tax you are paying by check or money order.		
	Dollars	Cents

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.	

For Privacy Act and Paperwork Reduction Act Notice, see above.





**2012 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 “2012 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. 17, 2012</b>		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

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.	

For Privacy Act and Paperwork Reduction Act Notice, see page 7.

Tear off here

**2012 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 “2012 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, 2012</b>		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

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.	

For Privacy Act and Paperwork Reduction Act Notice, see page 7.

Tear off here

**2012 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 “2012 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 17, 2012</b>		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

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.	

For Privacy Act and Paperwork Reduction Act Notice, see page 7.