

# 2025

## Form 1040-ES (NR)



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

#### Purpose of This Package

Generally, if you're a nonresident alien, use this package to figure and pay your estimated tax for 2025. See [Who Must Make Estimated Tax Payments](#) to determine if you're required to use this package.

Estimated tax is the method used to pay tax on income that isn't subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.) or if the amount of income tax being withheld from your salary, pension, or other income isn't enough. In addition, if you don't elect voluntary withholding, you should make estimated tax payments on other taxable income, such as unemployment compensation and the taxable part of your social security benefits. See the 2024 Instructions for Form 1040-NR, U.S. Nonresident Alien Income Tax Return, for details on income that's taxable.

**Estimated tax for an estate or trust.** If you're using this package to figure and pay estimated tax for a nonresident alien estate or trust, use the 2024 Form 1040-NR as a guide in figuring the estate's or trust's 2025 estimated tax. You may also find it helpful to refer to the 2025 Form 1041-ES.

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

**Future developments.** For the latest information about developments related to Form 1040-ES (NR) and its instructions, such as legislation enacted after they were published, go to [IRS.gov/form1040esnr](https://www.irs.gov/form1040esnr).

#### Who Must Make Estimated Tax Payments

##### General Rule

In most cases, you must pay estimated tax for 2025 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2025, 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 2025 tax return, or

- b. 100% of the tax shown on your 2024 tax return. Your 2024 tax return must cover all 12 months.

**Note.** These percentages may be different if you're a farmer, fisherman, or higher income taxpayer. See [Special Rules](#), later.

**Exception.** You don't have to pay estimated tax for 2025 if you were a U.S. citizen or resident alien for all of 2024 and you had no tax liability for the full 12-month 2024 tax year. You had no tax liability for 2024 if your total tax was zero or you didn't have to file an income tax return.

##### Special Rules

There are special rules for those who have income from farming and fishing, for certain household employers, and certain higher income taxpayers.

**Dual-status alien.** You may qualify to be both a nonresident alien and a resident alien during the same tax year. See chapter 6 of Pub. 519, U.S. Tax Guide for Aliens, for information on filing a return for a dual-status tax year.

**Married dual-status alien.** If you're a dual-status alien married to a U.S. citizen or resident, you may elect to be treated as a U.S. resident for the entire year for tax purposes and file a Form 1040 jointly with your spouse. See chapter 1 of Pub. 519 for more information.

**Nonresident spouse treated as a resident.** If, at the end of your tax year, you're married to a U.S. citizen or a resident, you may elect to be treated as a U.S. resident for the entire year and future years and file a Form 1040 jointly with your spouse. See chapter 2 of Pub. 505, Tax Withholding and Estimated Tax, and chapter 1 of Pub. 519 for more information.

**Farming and fishing.** If at least two-thirds of your gross income for 2024 or 2025 is from farming or fishing, substitute 66 $\frac{2}{3}$ % for 90% in (2a) under [General Rule](#), earlier.

**Household employers.** When estimating the tax on your 2025 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 didn't include household employment taxes when figuring your estimated tax.

**Higher income taxpayers.** If your adjusted gross income (AGI) for 2024 was more than \$150,000 (\$75,000 if your filing status for 2025 is married filing separately), substitute 110% for 100% in (2b) under [General Rule](#), earlier. This rule doesn't apply to those who have income from farming or fishing.

##### 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 Certificate, with your employer.

**TIP** You can use the *Tax Withholding Estimator* at [IRS.gov/w4app](https://www.irs.gov/w4app) to determine whether you need to have your withholding increased or decreased.

#### Additional Information You May Need

You can find most of the information you will need in Pub. 505, Pub. 519, and the 2024 Instructions for Form 1040-NR.

#### What's New

In figuring your 2025 estimated tax, be sure to consider the following.

**Social security tax.** For 2025, the maximum amount of earned income (wages and net earnings from self-employment) subject to the social security tax is \$176,100.

**Additional child tax credit amount increased.** For 2025, the maximum additional child tax credit amount is \$1,700 for each qualifying child.

**Adoption credit or exclusion.** For 2025, the maximum adoption credit or exclusion for employer-provided adoption benefits has increased to \$17,280. In order to claim either the credit or exclusion, your modified adjusted gross income must be less than \$299,190.

## Reminders

**Individual taxpayer identification number (ITIN) renewal.** If you have an ITIN that you haven't included on a tax return in the last 3 consecutive years, you may need to renew it. For more information, see the Instructions for Form W-7.

**Advance payments of the premium tax credit.** If you buy health care insurance through the Health Insurance Marketplace, you may be eligible for advance payments of the premium tax credit to help pay for your insurance coverage. Receiving too little or too much in advance will affect your refund or balance due. Promptly report changes in your income or family size to your Marketplace. See Form 8962 and its instructions for more information.

## How To Figure Your Estimated Tax

You will need:

- The 2025 Estimated Tax Worksheet.
- The [Instructions for the 2025 Estimated Tax Worksheet](#).
- The [2025 Tax Rate Schedules](#) for your filing status.\*
- Your 2024 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're married, you must generally use Tax Rate Schedule Y. For exceptions, see the [Special Rules](#), earlier, and chapter 5 of Pub. 519.

**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 can't make joint estimated tax payments if you're legally separated under a decree of divorce or separate maintenance, you and your spouse have different tax years, or you or your spouse is a nonresident alien (unless you elected to be treated as a resident alien for tax purposes). See [Special Rules](#), earlier, and Choosing Resident Alien Status in Pub. 519.**

## 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, 2025, or in four equal amounts by the dates shown below.

|                       |                |
|-----------------------|----------------|
| 1st payment . . . . . | Apr. 15, 2025  |
| 2nd payment . . . . . | Jun. 16, 2025  |
| 3rd payment . . . . . | Sep. 15, 2025  |
| 4th payment . . . . . | Jan. 15, 2026* |

\* You don't have to make the payment due January 15, 2026, if you file your 2025 Form 1040-NR by February 2, 2026, and pay the entire balance due with your return.

If you don't have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 16, 2025, or you can pay it in three installments. If you pay the tax in three installments:

- 1/2 is due by June 16, 2025;
- 1/4 is due by September 15, 2025; and
- 1/4 is due by January 15, 2026.



*We don't 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's 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 didn't pay enough, you may be charged a penalty for underpaying your tax. See [When a Penalty Is Applied](#), later.



*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 [How To Pay Estimated Tax](#), later.*

**No income subject to estimated tax during first payment period.** If, after March 31, 2025, 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, including Schedule AI, with your 2025 tax return even if no penalty is owed.

**Farming and fishing.** If at least two-thirds of your gross income for 2024 or 2025 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2026.

- File your 2025 Form 1040-NR by March 2, 2026, and pay the total tax due. In this case, 2025 estimated tax payments aren't required to avoid a penalty.

**Fiscal year taxpayers.** You're 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. See Pub. 509 for a list of all legal holidays.

## 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 2025 paper income tax return. On the statement, show all of the estimated tax payments you made for 2025 and the name and identifying number under which you made the payments.

If your identifying number is a social security number (SSN), be sure to report the change to your local Social Security Administration office before filing your 2025 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 800-772-1213 (for TTY/TDD, call 800-325-0778) or go to [SSA.gov](#).

If your identifying number is an IRS-issued individual taxpayer identification number (ITIN), you don't 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 (see the 2025 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 didn't pay enough estimated tax for the year or you didn't 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 the Instructions for Form 2210 for details.

## How To Pay Estimated Tax

When making payments of estimated tax, be sure to take into account any 2024 overpayment that you choose to credit against your 2025 tax. Use the Record of Estimated Tax Payments table, later, to keep track of the payments you made and any overpayment credit you're applying.

### Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or to get more information, go to [IRS.gov/payments](https://www.irs.gov/payments). Payments of U.S. tax must be remitted to the IRS in U.S. dollars. Digital assets are **not** accepted. You can pay using any of the following methods.

- **Your Online Account.** You can now make tax payments through your online account, including balance payments, estimated tax payments, or other types. You can also see your payment history and other tax records there. Go to [IRS.gov/account](https://www.irs.gov/account).

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/payments](https://www.irs.gov/payments).

- **Debit Card, Credit Card, or Digital Wallet.** To pay by debit or credit card or digital wallet, go to [IRS.gov/payments](https://www.irs.gov/payments). A fee is charged by these service providers.

- **Electronic Funds Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or through the IRS at [IRS.gov/payments](https://www.irs.gov/payments).

- **The Electronic Federal Tax Payment System (EFTPS)** is a free system offered by the Department of the Treasury for online and phone tax payments. Go to [EFTPS.gov](https://www.irs.gov). If paying by phone, see [EFTPS](https://www.irs.gov), later.

- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/opa](https://www.irs.gov/opa). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

### Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers or (2) call the Electronic Federal Tax Payment System (EFTPS) to pay directly from your checking or savings account.

**Debit or credit card.** Call one of our service providers. Each charges a fee that

varies by provider, card type, and payment amount.

Link2Gov Corporation  
888-PAY-1040™ (888-729-1040)  
[www.PAY1040.com](https://www.PAY1040.com)

ACI Payments, Inc.  
888-UPAY-TAX™ (888-872-9829)  
[fed.acipayonline.com](https://fed.acipayonline.com)

**EFTPS.** To get more information about EFTPS or to enroll in EFTPS, visit [EFTPS.gov](https://www.EFTPS.gov) or call 800-555-4477 (English) or 800-244-4829 (Español). To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 or 800-244-4829 numbers or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

### Mobile Device

To pay through your mobile device, download the IRS2Go app.

### Pay by Cash

You can pay your taxes in cash. To find out about the different cash payment methods, go to [IRS.gov/paycash](https://www.irs.gov/paycash). Don't send cash payments through the mail.

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

Before submitting a payment through the mail using the estimated tax payment voucher, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you.

If you choose to mail in your payment, there's 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're 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 don't have and aren't eligible to get an SSN, enter your ITIN wherever your SSN is requested. To apply for an ITIN, use Form W-7, Application for IRS Individual Taxpayer Identification Number. For additional information, go to [IRS.gov](https://www.irs.gov) and enter "ITIN" in the keyword search box. If you're filing the return for a trust or estate, enter the Employer

Identification Number (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. **Don't** include any overpayment amounts in this box. Enter the amount of any overpayment credits in column (e) of the Record of Estimated Tax Payments, later.

- Make your check or money order payable to **"United States Treasury."** Don't send cash. To help process your payment accurately, enter the amount on the right side of the check like this: \$XXX.XX. Don't use dashes or lines (for example, don't enter "\$XXX-" or "\$XXX xx/100").

- Enter "2025 Form 1040-ES (NR)" and your identifying number (SSN, ITIN, or EIN) on your check or money order.

- Enclose, but don't 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 1303  
Charlotte, NC 28201-1303 U.S.A.

Also, note that only the U.S. Postal Service can deliver to P.O. boxes.

**Notice to taxpayers presenting checks.** When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you won't receive your check back from your financial institution.

**No checks of \$100 million or more accepted.** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you're sending \$100 million or more by check, you will need to spread the payment over two or more checks with each check made out for an amount less than \$100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over \$100 million.

## Instructions for the 2025 Estimated Tax Worksheet

**Line 1. Adjusted gross income.** When figuring the adjusted gross income you expect in 2025, be sure to include only income and allowable deductions that are

effectively connected to a U.S. trade or business and 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, chapter 4 of Pub. 519, and the Instructions for Form 1040-NR.

If you're self-employed, be sure to take into account the deduction for your self-employment tax. Use the [2025 Self-Employment Tax and Deduction Worksheet for Lines 1 and 9 of the Estimated Tax Worksheet](#) to figure the amount to subtract when figuring your expected AGI. This worksheet will also give you the amount to enter on line 9 of your estimated tax worksheet.

**Line 2a. Estimated itemized deductions.** Nonresident aliens can claim some of the same itemized deductions that resident aliens can claim. However, nonresident aliens can claim itemized deductions only if they have income effectively connected with a U.S. trade or business. See the Instructions for Schedule A (Form 1040), *Instructions for Schedule A (Form 1040-NR)* in the Instructions for Form 1040-NR, and chapter 5, *Figuring Your Tax*, of Pub. 519.

Nonresident aliens are permitted to claim the standard deduction in limited situations. If applicable, enter the standard deduction on line 2a. See *Line 12—Itemized Deductions or Standard Deduction* in the Instructions for Form 1040-NR.

**Line 7. Credits.** See the 2024 Form 1040-NR, line 19, Schedule 3 (Form 1040), lines 1 through 6z, and the related instructions for the types of credits allowed.

**Line 9. Self-employment tax.** Enter your self-employment tax on line 9. When estimating your 2025 net earnings from self-employment, be sure to use only 92.35% (0.9235) of your total net profit from self-employment.

**Line 10. Other taxes.** Use the 2024 Instructions for Form 1040-NR to determine if you expect to owe, for 2025, any of the taxes that are entered on Schedule 2 (Form 1040), lines 8 (additional tax on distributions only), 9 through 12, 14 through 17z, and line 19 (see *Exception 2*, later). On line 10, enter the total of those taxes, subject to the following two exceptions.

**Exception 1.** Include household employment taxes from Schedule 2 (Form 1040), line 9, 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 didn't include household employment taxes when figuring your estimated tax.

If you meet one or both of the above, include the total of your household employment taxes on line 10.

**Exception 2.** Because the following taxes aren't required to be paid until the due date of your income tax (not including extensions), don't include them on line 10.

- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance (Schedule 2, line 13).
- Recapture of federal mortgage subsidy (Schedule 2, line 17b).
- Excise tax on excess golden parachute payments (Schedule 2, line 17k).
- Excise tax on insider stock compensation from an expatriated corporation (Schedule 2, line 17m).
- Look-back interest under section 167(g) or 460(b) (Schedule 2, line 17n).

If applicable, include the following items when determining the amount to enter on line 10.

**Additional Medicare Tax.** For details about the Additional Medicare Tax, see the Instructions for Form 8959.

**Line 15b. Prior year's tax.** Enter the 2024 tax you figure according to the instructions in [Figuring your 2024 tax](#), later, unless you meet one of the following exceptions.

- If the AGI shown on your 2024 return is more than \$150,000 (\$75,000 if you will file as married filing separately for 2025), enter 110% of your 2024 tax as figured next.

**Note.** This doesn't apply to those whose income is from farming and fishing.

- If you filed as married filing jointly for 2024, but you won't file a joint return for 2025 (for example, because you're a nonresident alien who doesn't elect to be treated as a U.S. resident (see Pub. 519)), see *General Rule* in chapter 2 of Pub. 505 to figure your share of the 2024 tax to enter on line 15b.
- If you didn't file a return for 2024 or your 2024 tax year was less than 12 full months, don't complete line 15b. Instead, enter the amount from line 15a on line 15c.

**Figuring your 2024 tax.** Use the tax amount shown on line 24 of your 2024 Form 1040-NR **reduced** by:

1. Unreported social security and Medicare tax or RRTA tax from Schedule 2 (Form 1040), line 5;
2. Any tax included on Schedule 2 (Form 1040), line 8, on excess contributions to an IRA, Archer MSA, Coverdell education savings account, health savings account, ABLE account, or on excess accumulations in qualified retirement plans;
3. Amounts on Schedule 2 (Form 1040), as listed in [Exception 2](#), earlier; and
4. Any refundable credit amounts on Form 1040-NR, line 28; and Schedule 3 (Form 1040), lines 9 and 12.

**2025 Self-Employment Tax and Deduction Worksheet for  
Lines 1 and 9 of the Estimated Tax Worksheet**

Keep for Your Records



|                                                                                                                                                                                                                                                               |                     |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------|
| 1a. Enter your expected income and profits subject to self-employment tax* . . . . .                                                                                                                                                                          | 1a. _____           |           |
| 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. _____            |           |
| 2. Subtract line 1b from line 1a . . . . .                                                                                                                                                                                                                    | 2. _____            |           |
| 3. Multiply line 2 by 92.35% (0.9235) . . . . .                                                                                                                                                                                                               | 3. _____            |           |
| 4. Multiply line 3 by 2.9% (0.029) . . . . .                                                                                                                                                                                                                  |                     | 4. _____  |
| 5. Social security tax maximum income . . . . .                                                                                                                                                                                                               | 5. <b>\$176,100</b> |           |
| 6. Enter your expected wages (if subject to social security tax or the 6.2% portion of tier 1 railroad retirement tax) . . . . .                                                                                                                              | 6. _____            |           |
| 7. Subtract line 6 from line 5 . . . . .                                                                                                                                                                                                                      | 7. _____            |           |
| <b>Note.</b> If line 7 is zero or less, enter -0- on line 9 and skip to line 10.                                                                                                                                                                              |                     |           |
| 8. Enter the <b>smaller</b> of line 3 or line 7 . . . . .                                                                                                                                                                                                     | 8. _____            |           |
| 9. Multiply line 8 by 12.4% (0.124) . . . . .                                                                                                                                                                                                                 |                     | 9. _____  |
| 10. Add lines 4 and 9. Enter the result here and on line 9 of your 2025 Estimated Tax Worksheet . . . . .                                                                                                                                                     |                     | 10. _____ |
| 11. Multiply line 10 by 50% (0.50). This is your expected deduction for self-employment tax on Schedule 1 (Form 1040), line 15. Subtract this amount when figuring your expected AGI on line 1 of your 2025 Estimated Tax Worksheet . . . . .                 | 11. _____           |           |

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

## 2025 Tax Rate Schedules

**Caution.** Don't use these Tax Rate Schedules to figure your 2024 taxes. Use only to figure your 2025 estimated taxes.

| Schedule X—Use if your 2025 filing status is <b>Single</b> |               |                   |       |                     | Schedule Z—Use if your 2025 filing status is <b>Qualifying surviving spouse</b> |               |                   |       |                     |
|------------------------------------------------------------|---------------|-------------------|-------|---------------------|---------------------------------------------------------------------------------|---------------|-------------------|-------|---------------------|
| If line 3 is:                                              |               | The tax is:       |       | of the amount over— | If line 3 is:                                                                   |               | The tax is:       |       | of the amount over— |
| Over—                                                      | But not over— |                   |       |                     | Over—                                                                           | But not over— |                   |       |                     |
| \$0                                                        | \$11,925      | -----             | + 10% | <b>\$0</b>          | \$0                                                                             | \$23,850      | -----             | + 10% | <b>\$0</b>          |
| 11,925                                                     | 48,475        | <b>\$1,192.50</b> | + 12% | <b>11,925</b>       | 23,850                                                                          | 96,950        | <b>\$2,385.00</b> | + 12% | <b>23,850</b>       |
| 48,475                                                     | 103,350       | <b>5,578.50</b>   | + 22% | <b>48,475</b>       | 96,950                                                                          | 206,700       | <b>11,157.00</b>  | + 22% | <b>96,950</b>       |
| 103,350                                                    | 197,300       | <b>17,651.00</b>  | + 24% | <b>103,350</b>      | 206,700                                                                         | 394,600       | <b>35,302.00</b>  | + 24% | <b>206,700</b>      |
| 197,300                                                    | 250,525       | <b>40,199.00</b>  | + 32% | <b>197,300</b>      | 394,600                                                                         | 501,050       | <b>80,398.00</b>  | + 32% | <b>394,600</b>      |
| 250,525                                                    | 626,350       | <b>57,231.00</b>  | + 35% | <b>250,525</b>      | 501,050                                                                         | 751,600       | <b>114,462.00</b> | + 35% | <b>501,050</b>      |
| 626,350                                                    | -----         | <b>188,769.75</b> | + 37% | <b>626,350</b>      | 751,600                                                                         | -----         | <b>202,154.50</b> | + 37% | <b>751,600</b>      |

  

| Schedule Y—Use if your 2025 filing status is <b>Married filing separately</b> |               |                   |       |                     | Schedule W—Use if your 2025 filing status is <b>Estate or Trust</b> |               |                 |       |                     |
|-------------------------------------------------------------------------------|---------------|-------------------|-------|---------------------|---------------------------------------------------------------------|---------------|-----------------|-------|---------------------|
| If line 3 is:                                                                 |               | The tax is:       |       | of the amount over— | If line 3 is:                                                       |               | The tax is:     |       | of the amount over— |
| Over—                                                                         | But not over— |                   |       |                     | Over—                                                               | But not over— |                 |       |                     |
| \$0                                                                           | \$11,925      | -----             | + 10% | <b>\$0</b>          | \$0                                                                 | \$3,150       | -----           | + 10% | <b>\$0</b>          |
| 11,925                                                                        | 48,475        | <b>\$1,192.50</b> | + 12% | <b>11,925</b>       | 3,150                                                               | 11,450        | <b>\$315.00</b> | + 24% | <b>3,150</b>        |
| 48,475                                                                        | 103,350       | <b>5,578.50</b>   | + 22% | <b>48,475</b>       | 11,450                                                              | 15,650        | <b>2,307.00</b> | + 35% | <b>11,450</b>       |
| 103,350                                                                       | 197,300       | <b>17,651.00</b>  | + 24% | <b>103,350</b>      | 15,650                                                              | -----         | <b>3,777.00</b> | + 37% | <b>15,650</b>       |
| 197,300                                                                       | 250,525       | <b>40,199.00</b>  | + 32% | <b>197,300</b>      |                                                                     |               |                 |       |                     |
| 250,525                                                                       | 375,800       | <b>57,231.00</b>  | + 35% | <b>250,525</b>      |                                                                     |               |                 |       |                     |
| 375,800                                                                       | -----         | <b>101,077.25</b> | + 37% | <b>375,800</b>      |                                                                     |               |                 |       |                     |

**Disclosure, 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, sections 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 aren't 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 and 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 don't file a return, don't 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.



|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 1   | Adjusted gross income you expect in 2025 (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1   |  |
| 2a  | Estimated itemized deductions. If you plan to itemize deductions, enter the estimated total of your itemized deductions. Generally, nonresident aliens can't claim the standard deduction (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2a  |  |
| b   | If you qualify for the deduction under section 199A, enter the estimated amount of the deduction you are allowed on your qualified business income from a qualified trade or business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2b  |  |
| c   | Add lines 2a and 2b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2c  |  |
| 3   | Subtract line 2c from line 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3   |  |
| 4   | <b>Tax.</b> Figure your tax on the amount on line 3 by using the <b>2025 Tax Rate Schedules</b> , earlier.<br><b>Caution:</b> If you will have qualified dividends or a net capital gain, see Worksheet 2-5 in Pub. 505 to figure the tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4   |  |
| 5   | Alternative minimum tax from <b>Form 6251</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5   |  |
| 6   | Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040-NR, line 16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 6   |  |
| 7   | Credits (see instructions). <b>Do not</b> include any income tax withholding on this line                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7   |  |
| 8   | Subtract line 7 from line 6. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 8   |  |
| 9   | Self-employment tax (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 9   |  |
| 10  | Other taxes (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 10  |  |
| 11  | Add lines 8 through 10. This is your estimated 2025 tax on income effectively connected with a U.S. trade or business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 11  |  |
| 12  | Total expected 2025 income not effectively connected with a U.S. trade or business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 12  |  |
| 13  | Multiply line 12 by 30% or use Schedule NEC (Form 1040-NR) if any income included on line 12 is subject to a lower tax treaty rate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 13  |  |
| 14a | Add lines 11 and 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 14a |  |
| b   | Additional child tax credit, fuel tax credit, net premium tax credit, and section 1341 credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 14b |  |
| c   | <b>Total 2025 estimated tax.</b> Subtract line 14b from line 14a. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 14c |  |
| 15a | Multiply line 14c by 90% (66 $\frac{2}{3}$ % for farming and fishing)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 15a |  |
| b   | Required annual payment based on prior year's tax (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15b |  |
| c   | <b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 15a or 15b<br><b>Caution:</b> Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 15c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 14c 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 14c. For more details, see chapter 2 of Pub. 505.                                                                                                                                                                                                                                                                                                                                                                              | 15c |  |
| 16  | Income tax withheld and estimated to be withheld during 2025 plus any amount paid with Form 1040-C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 16  |  |
| 17a | Subtract line 16 from line 15c<br>Is the result zero or less?<br><input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments.<br><input type="checkbox"/> <b>No.</b> Go to line 17b.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 17a |  |
| b   | Subtract line 16 from line 14c<br>Is the result less than \$1,000?<br><input type="checkbox"/> <b>Yes.</b> Stop here. You are not required to make estimated tax payments.<br><input type="checkbox"/> <b>No.</b> Go to line 18 to figure your required payment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 17b |  |
| 18  | <ul style="list-style-type: none"> <li>If your first payment is due April 15, 2025, enter (and pay) <math>\frac{1}{4}</math> of line 17a for each installment, reducing the amount due by any 2024 overpayment you are applying to the installment.</li> <li>If you <b>do not</b> have wages subject to U.S. income tax withholding and your first payment is due June 16, 2025, pay <math>\frac{1}{2}</math> of line 15c as your first installment and pay <math>\frac{1}{4}</math> of line 15c as each of your second and third installments. Reduce each installment by <math>\frac{1}{3}</math> of line 16 and any 2024 overpayment you are applying to the installment, but if you establish actual dates of withholding and payment, you may instead reduce your amount due for an installment by amounts withheld or paid on or before the installment due date and that are not already applied to an installment.</li> </ul> <b>Do not enter an amount on line 18</b> | 18  |  |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions.

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Record of Estimated Tax Payments (Farmers, fishers, and fiscal year taxpayers, see *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) 2024 overpayment credit applied | (f) Total amount paid and credited (add (d) and (e)) |
|----------------|------------------|----------------|---------------|-----------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------|------------------------------------------------------|
| 1              | Apr. 15, 2025    |                |               |                                                                             |                                                      |                                     |                                                      |
| 2              | Jun. 16, 2025    |                |               |                                                                             |                                                      |                                     |                                                      |
| 3              | Sep. 15, 2025    |                |               |                                                                             |                                                      |                                     |                                                      |
| 4              | Jan. 15, 2026*   |                |               |                                                                             |                                                      |                                     |                                                      |
| Total          |                  |                |               |                                                                             |                                                      |                                     |                                                      |

\*You do not have to make this payment if you file your 2025 tax return by February 2, 2026, and pay the entire balance due with your return.

Need to make a payment?

Save time by paying online. Paying online is convenient and secure.

The IRS offers easy ways to electronically pay your taxes.

**Use Your Online Account**  
(no fees)

- Go to [www.irs.gov/Account](https://www.irs.gov/Account) to login and make a payment.
- Make a tax payment online directly from your checking or savings account.
- View your balance, payment plan details and options, digital copies of certain notices, and more.

**Pay by Bank Account**  
(no fees)

- Use Direct Pay online to make an individual tax payment from your checking or savings account without registration.
- Register for the Electronic Federal Tax Payment System (EFTPS) to make one-time or recurring payments from your checking or savings account.
- When you e-file with tax software or a tax professional, you can schedule an electronic funds withdrawal (EFW).

**Pay by Card**  
(processing fees apply)

- Pay online or by phone.
- When e-filing, pay through tax preparation software.
- Processing fees go to a payment processor and limits apply. The IRS does not receive any fees.

Go to [www.irs.gov/Payments](https://www.irs.gov/Payments) for more details or to make a payment.

Separate here.

Form

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

2025 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 "United States Treasury." Write your identifying number and "2025 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, 2026

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 middle initial

Your last name

Address (number, street, and apt. no.)

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

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**2025 Estimated Tax  
Payment Voucher 3**

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 **"United States Treasury."** Write your identifying number and "2025 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 Sept. 15, 2025                                |         |       |
|-----------------------------------------------------------------|---------|-------|
| 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 middle initial                                                            | Your last name                |                     |
|               | Address (number, street, and apt. no.)                                                        |                               |                     |
|               | City, town, or post office. If you have a foreign address, also complete spaces below.        | State                         | ZIP code            |
|               | Foreign country name                                                                          | Foreign province/state/county | Foreign postal code |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Separate here.

**2025 Estimated Tax  
Payment Voucher 2**

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 **"United States Treasury."** Write your identifying number and "2025 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 June 16, 2025                                 |         |       |
|-----------------------------------------------------------------|---------|-------|
| 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 middle initial                                                            | Your last name                |                     |
|               | Address (number, street, and apt. no.)                                                        |                               |                     |
|               | City, town, or post office. If you have a foreign address, also complete spaces below.        | State                         | ZIP code            |
|               | Foreign country name                                                                          | Foreign province/state/county | Foreign postal code |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Separate here.

**2025 Estimated Tax  
Payment Voucher 1**

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 **"United States Treasury."** Write your identifying number and "2025 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 April 15, 2025                                |         |       |
|-----------------------------------------------------------------|---------|-------|
| 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 middle initial                                                            | Your last name                |                     |
|               | Address (number, street, and apt. no.)                                                        |                               |                     |
|               | City, town, or post office. If you have a foreign address, also complete spaces below.        | State                         | ZIP code            |
|               | Foreign country name                                                                          | Foreign province/state/county | Foreign postal code |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

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