

# 2010



Department of the Treasury  
Internal Revenue Service

## Form 1040-ES (NR)

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

#### Purpose of This Package

If you are a nonresident alien, use this package to figure and pay your estimated tax. If you are not required to make estimated tax payments for 2010, you can discard this package.

Estimated tax is the method used to pay tax on income that is not subject to withholding. See the 2009 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 2009 Form 1040NR as a guide in figuring the estate's or trust's 2010 estimated tax. You also may find it helpful to refer to the 2010 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 2010 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2010, after subtracting your withholding and refundable credits.

2. You expect your withholding and certain refundable credits to be less than the smaller of:

a. 90% of the tax to be shown on your 2010 tax return, or

b. 100% of the tax shown on your 2009 tax return. Your 2009 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 2009 or 2010 is from farming or fishing, substitute 66 $\frac{2}{3}$ % for 90% in (2)(a) under *General Rule* above.

**Household employers.** When estimating the tax on your 2010 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 2009 was more than \$150,000 (\$75,000 if your filing status for 2010 is married filing separately), substitute 110% for 100% in (2)(b) 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 2010 Form 1040NR or filing status box 2 on your 2010 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 2009 Form 1040NR or 1040NR-EZ.
- What's Hot. Go to [www.irs.gov](http://www.irs.gov), click on *Forms and Publications*, and then on *What's Hot in forms and publications*.

For details on how to get forms and publications, go to [www.irs.gov](http://www.irs.gov) or see the instructions for your tax return. If you have tax questions, call 1-800-829-1040 for assistance. For TTY/TDD help, call 1-800-829-4059. Persons living outside the United States can call 215-516-2000 (not toll-free). Information for taxpayers residing outside the United States is available at [www.irs.gov](http://www.irs.gov).

#### What's New

Use your 2009 tax return as a guide in figuring your 2010 estimated tax, but be sure to consider the following. Only some of the amounts in the following paragraphs have changed from 2009, but some unchanged amounts are also provided here for your convenience.

##### Personal exemption and itemized deduction phaseouts.

For 2010, taxpayers with AGI above a certain amount will not lose part of their deduction for personal exemptions and itemized deductions. Under current law, these phaseouts will resume in 2011.

##### IRA deduction expanded.

You may be able to take an IRA deduction if you were covered by a retirement plan and your 2010 modified AGI is less than \$66,000 (\$109,000 if a qualifying widow(er)). If your spouse was covered by a retirement plan, but you were not, you may be able to take an IRA deduction if your 2010 modified AGI is less than \$177,000.

##### Standard mileage rates.

The rate for business use of your vehicle is reduced to 50 cents a mile. The rate for use of your vehicle to move is reduced to 16 $\frac{1}{2}$  cents a mile. The rate of 14 cents a mile for charitable use is unchanged.

##### Alternative minimum tax (AMT) exemption amount decreased.

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

##### Domestic production activities income deduction.

The percentage rate for 2010 increases to 9%. However, the deduction is reduced if you have oil-related qualified production activities income.

##### Certain credits not allowed against the AMT.

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

##### Roth IRAs.

Half of any income that results from a rollover or conversion to a Roth IRA from another retirement plan in 2010 is included in income in 2011, and the other half in 2012, unless you elect to include all of it in 2010. In addition, for any tax year beginning after 2009, you can make a qualified rollover contribution

to a Roth IRA regardless of the amount of your modified AGI.

**Personal casualty and theft loss limit reduced.** Each personal casualty or theft loss is limited to the excess of the loss over \$100 (instead of \$500).

**Qualified fuel cell motor vehicle credit reduced.** For qualified vehicles with a gross vehicle weight rating of 8,500 pounds or less that are placed in service after 2009, the credit allowed for the purchase is reduced by 50%. For more information, see the instructions for Form 8910.

**Recapture of first-time homebuyer credit.** If you claimed the first-time homebuyer credit for a home you bought in 2008, you generally must begin repaying it in 2010. See Form 5405.

## Expiring Tax Benefits

The following benefits are scheduled to expire and will not be available for 2010.



*At the time these instructions went to print, Congress was considering legislation that would extend some of these items. To find out if legislation was enacted, and for details, go to [www.irs.gov](http://www.irs.gov).*

- The exclusion from income of up to \$2,400 in unemployment compensation.
- Tax-free distributions from certain individual retirement plans for charitable purposes.
- Deduction for educator expenses in figuring AGI.
- Extra \$3,000 IRA deduction for employees of bankrupt companies.
- District of Columbia first-time homebuyer credit (for homes purchased after 2009).
- Waiver of minimum required distribution (MRD) rules for IRAs and defined contribution plans. However, the waiver for 2009 MRDs applies through April 1, 2010.
- Government retiree credit.
- Credit to holders of clean renewable energy bonds issued after 2009.
- Alternative motor vehicle credit for all qualified hybrid motor vehicles placed in service after December 31, 2009, except for passenger automobiles and light trucks with a gross vehicle weight rating of 8,500 pounds or less.
- Decreased estimated tax payments for certain small businesses.
- Certain tax benefits for Midwestern disaster areas.

## How To Figure Your Estimated Tax

You will need:

- The 2010 Estimated Tax Worksheet on page 5.
- The *Instructions for the 2010 Estimated Tax Worksheet* on page 3.
- The 2010 Tax Rate Schedules on page 4 for your filing status.\*
- Your 2009 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* that begins on page 1).

\* If you are married, you generally must use Tax Rate Schedule Y. For exceptions, see Pub. 519, U.S. Tax Guide for Aliens, 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* on page 3.



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

## Payment Due Dates

If you have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by April 15, 2010, or in four equal amounts by the dates shown below.

1st payment . . . . .	April 15, 2010
2nd payment . . . . .	June 15, 2010
3rd payment . . . . .	Sept. 15, 2010
4th payment . . . . .	Jan. 18, 2011*

If you do not have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 15, 2010, or you can pay it in three installments. If you pay the tax in three installments,  $\frac{1}{2}$  is due by June 15, 2010,  $\frac{1}{4}$  is due by September 15, 2010, and  $\frac{1}{4}$  is due by January 18, 2011.\*

\* You do not have to make the payment due January 18, 2011, if you file your 2010 Form 1040NR or 1040NR-EZ by January 31, 2011, and pay the entire balance due with your return.



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

If you mail your payment 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* on page 3.



*If you want, you can make more than four estimated tax payments. To do so, make a copy of one of your unused estimated tax payment vouchers, fill it in, and mail it with your*

*payment. 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 on page 3.*

**No income subject to estimated tax during first payment period.** If, after the first payment period, you have a large change in income, deductions, additional taxes, or credits that requires you to start making estimated tax payments, you should figure the amount of your estimated tax payments by using the annualized income installment method, explained in chapter 2 of Pub. 505. If you use the annualized income installment method, file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, including Schedule AI, with your 2010 tax return even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2009 or 2010 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 18, 2011.
- File your 2010 Form 1040NR by March 1, 2011, and pay the total tax due. In this case, 2010 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 2010 income tax return. On the statement, show all of the estimated tax payments you made for 2010 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 2010 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 need 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 18a of the worksheet on page 5). Then, to figure the payment due for each remaining payment period, see *Amended estimated tax under Regular Installment Method* in chapter 2 of Pub. 505. If an estimated tax payment for a previous period is less than one-fourth of your amended estimated tax, you may owe a penalty when you file your return.

## Instructions for the 2010 Estimated Tax Worksheet

**Line 1. Adjusted gross income.** Use your 2009 tax return and instructions as a guide to figuring the AGI you expect in 2010 (but be sure to consider the items listed under *What's New* that begins on page 1).

**Line 9. Credits.** See the 2009 Form 1040NR, lines 44 through 49, and the related instructions.

**Line 11. Other taxes.** Use the instructions for the 2009 Form 1040NR to determine if you expect to owe, for 2010, any of the taxes that would have been entered on your 2009 Form 1040NR, line 54 (additional tax on early distributions only), line 56, and any write-ins on line 57. On line 11, enter the total of those taxes, subject to the following two exceptions.

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

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

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

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

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 claimed the first-time homebuyer credit for 2008 or 2009 and disposed of the home or the home ceased to be your main home in 2010, you generally must include on line 11 the entire credit you claimed for 2008 or 2009. This includes situations where you sell the home or convert the entire home to business or rental property. See Form 5405 for exceptions.

If you claimed the first-time homebuyer credit in 2008 for a home purchased in 2008 and you continue to own and use the home as your main home during all of 2010, repayment of the credit over a 15-year period begins with your 2010 return and the first installment should be included on line 11 of the worksheet.

**Line 16b. Tax shown on your 2009 tax return.** The "tax shown on your 2009 tax return," if you file Form 1040NR, is the amount on line 57 **reduced** by the following.

1. Unreported social security and Medicare tax or RRTA tax from Form 1040NR, line 53.
2. Any tax on excess contributions to IRAs, Archer MSAs, Coverdell education savings accounts, and health savings accounts or any tax on excess accumulations in qualified retirement plans.
3. Write-ins on line 57 as listed under *Exception 2* on this page.
4. Any refundable credit amounts listed on lines 60 and 61, and credits from Forms 4136, 8801, and 8885 included on line 64.

**Form 1040NR-EZ.** If you filed Form 1040NR-EZ, your 2009 tax is the amount on line 15.

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

## When a Penalty Is Applied

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

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

## How To Pay Estimated Tax

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

There is a separate estimated tax payment voucher for each due date. The due date is shown in the upper right

corner. Complete and send in the voucher only if you are making a payment by check or money order.

To complete the voucher, do the following.

- Print or type your name, address, and social security number (SSN) in the space provided on the estimated tax payment voucher. If you do not have and are not eligible to obtain an SSN, enter your IRS-issued individual taxpayer identification number (ITIN). To apply for an ITIN, use Form W-7, Application for IRS Individual Taxpayer Identification Number. For additional information go to [www.irs.gov](http://www.irs.gov) and enter "ITIN" in the keyword search box.
- 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 2009 overpayment that you choose to credit against your 2010 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  $\frac{XX}{100}$ ").
- Enter "2010 Form 1040-ES(NR)" and your identifying number (SSN or ITIN) on your check or money order.
- Enclose, but do not staple or attach, your payment with the estimated tax payment voucher.
- Mail your estimated tax payment voucher to the Internal Revenue Service, P.O. Box 1300, Charlotte, NC 28201-1300, USA. Also, note that only the U.S. Postal Service can deliver to P.O. boxes.

## Pay Electronically

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

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

When you pay taxes electronically, there is no check to write and no voucher to mail. Payments can be made 24 hours a day, 7 days a week. You will receive a confirmation number or electronic acknowledgment of the payment. See below for details. Also see [www.irs.gov](http://www.irs.gov), select "Individuals," then "Filing and Payments," and then click on "Pay Electronically using the Electronic Federal Tax Payment System (EFTPS), Electronic Funds Withdrawal or Credit Card."

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

EFTPS is a free tax payment system where you input your tax payment information electronically, online, or by phone. Through EFTPS, you can

schedule one-time or recurring payments for withdrawal from your checking or savings account up to 365 days in advance. You also can modify or cancel payments up to 2 business days before the scheduled withdrawal date. To use EFTPS, you must enroll. Enroll online at [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477 (for business accounts) or 1-800-316-6541 (for individual accounts) to receive an enrollment form and instructions by mail. TTY/TDD help is available by calling 1-800-733-4829. Call 1-800-244-4829 for help in Spanish.

**Pay by Credit or Debit Card**

You can use your credit or debit card to make estimated tax payments. Call toll-free or visit the website of one of the service providers listed on this page and follow the instructions. A convenience fee

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

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

RBS WorldPay, Inc.  
1-888-9-PAY-TAX™(1-888-972-9829)  
1-877-517-4881 (Customer Service)  
[www.payUSAtax.com](http://www.payUSAtax.com)

Official Payments Corporation  
1-888-UPAY-TAX™ (1-888-872-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

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

**Note.** You can deduct the convenience fee charged by the service provider in 2010 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2010 income tax return.

**2010 Tax Rate Schedules**

**Caution:** Do not use these Tax Rate Schedules to figure your 2009 taxes. Use only to figure your 2010 estimated taxes.

<b>Schedule X—Use if your 2010 filing status is Single</b>				<b>Schedule Z—Use if your 2010 filing status is Qualifying Widow or Widower</b>			
<b>If line 5 is:</b> Over—	<b>But not over—</b>	<b>The tax is:</b>	<i>of the amount over—</i>	<b>If line 5 is:</b> Over—	<b>But not over—</b>	<b>The tax is:</b>	<i>of the amount over—</i>
\$0	\$8,375	----- 10%	<b>\$0</b>	\$0	\$16,750	----- 10%	<b>\$0</b>
8,375	34,000	<b>\$837.50 + 15%</b>	<b>8,375</b>	16,750	68,000	<b>\$1,675.00 + 15%</b>	<b>16,750</b>
34,000	82,400	<b>4,681.25 + 25%</b>	<b>34,000</b>	68,000	137,300	<b>9,362.50 + 25%</b>	<b>68,000</b>
82,400	171,850	<b>16,781.25 + 28%</b>	<b>82,400</b>	137,300	209,250	<b>26,687.50 + 28%</b>	<b>137,300</b>
171,850	373,650	<b>41,827.25 + 33%</b>	<b>171,850</b>	209,250	373,650	<b>46,833.50 + 33%</b>	<b>209,250</b>
373,650	-----	<b>108,421.25 + 35%</b>	<b>373,650</b>	373,650	-----	<b>101,085.50 + 35%</b>	<b>373,650</b>
<b>Schedule Y—Use if your 2010 filing status is Married filing separately (defined on page 1)</b>				<b>Schedule W—Use if your 2010 filing status is Estate or Trust</b>			
<b>If line 5 is:</b> Over—	<b>But not over—</b>	<b>The tax is:</b>	<i>of the amount over—</i>	<b>If line 5 is:</b> Over—	<b>But not over—</b>	<b>The tax is:</b>	<i>of the amount over—</i>
\$0	\$8,375	----- 10%	<b>\$0</b>	\$0	\$2,300	----- 15%	<b>\$0</b>
8,375	34,000	<b>\$837.50 + 15%</b>	<b>8,375</b>	2,300	5,350	<b>\$345.00 + 25%</b>	<b>2,300</b>
34,000	68,650	<b>4,681.25 + 25%</b>	<b>34,000</b>	5,350	8,200	<b>1,107.50 + 28%</b>	<b>5,350</b>
68,650	104,625	<b>13,343.75 + 28%</b>	<b>68,650</b>	8,200	11,200	<b>1,905.50 + 33%</b>	<b>8,200</b>
104,625	186,825	<b>23,416.75 + 33%</b>	<b>104,625</b>	11,200	-----	<b>2,895.50 + 35%</b>	<b>11,200</b>
186,825	-----	<b>50,542.75 + 35%</b>	<b>186,825</b>				



1	Adjusted gross income you expect in 2010 (see instructions on page 3).			1
2	Estimated itemized deductions (use the 2009 Form 1040NR or 1040NR-EZ instructions as a guide)			2
3	Subtract line 2 from line 1			3
4	Exemptions. Multiply \$3,650 by the number of personal exemptions (see the 2009 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>2010 Tax Rate Schedules</b> on page 4. <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 Form 6251			7
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040NR, line 41			8
9	Credits (see instructions on page 3). <b>Do not</b> include any income tax withholding on this line			9
10	Subtract line 9 from line 8. If zero or less, enter -0-			10
11	Other taxes (see instructions on page 3)			11
12	Add lines 10 and 11. This is your estimated 2010 tax on income effectively connected with a U.S. trade or business			12
13	Total expected 2010 income not effectively connected with a U.S. trade or business	13		
14	Multiply line 13 by 30% or lower tax treaty rate (see the 2009 Form 1040NR instructions)			14
15a	Add lines 12 and 14			15a
b	Additional child tax credit and refundable credits from <b>Form 4136, Form 8801, and Form 8885</b>			15b
c	<b>Total 2010 estimated tax.</b> Subtract line 15b from line 15a. If zero or less, enter -0-			15c
16a	Multiply line 15c by 90% (66⅔% for farmers and fishermen)	16a		
b	Enter the tax shown on your 2009 tax return. Enter 110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 (\$75,000 if married filing separately for 2010)	16b		
c	<b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 16a or 16b <b>Caution:</b> Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 16c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 15c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 15c. For more details, see chapter 2 of Pub. 505.			16c
17	Income tax withheld and estimated to be withheld during 2010 plus any amount paid with Form 1040-C			17
18a	Subtract line 17 from line 16c. 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 18b.	18a		
b	Subtract line 17 from line 15c. 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 19 to figure your required payment.	18b		
19	• If your first payment is due April 15, 2010, enter ¼ of line 18a (minus any 2009 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, 2010, enter ½ of line 16c on your first voucher and ¼ of line 16c on your second and third vouchers. Reduce each installment by ⅓ of line 17 and any 2009 overpayment you are applying to the installment. Do not enter an amount on line 19			19

Tear off here

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

**2010 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 “2010 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. 18, 2011**

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 6.

**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) 2009 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/15/2010						
2	6/15/2010						
3	9/15/2010						
4	1/18/2011*						
<b>Total</b>							

\*You do not have to make this payment if you file your 2010 tax return by January 31, 2011, and pay the entire balance due with your return.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for tax return 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 information is Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must provide your taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers.

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 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.

**2010 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 “2010 Form 1040-ES (NR)” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due Sept. 15, 2010</b>	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

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

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

Tear off here

**2010 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 “2010 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, 2010</b>	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

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

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

Tear off here

**2010 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 “2010 Form 1040-ES (NR)” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

<b>Calendar year—Due April 15, 2010</b>	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

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

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