

Caution – Guidance for use of the 2009 Form 1040-ES, Estimated Tax for Individuals.

The American Recovery and Reinvestment Act of 2009 (P.L. 111-5) made changes which might affect your calculation of estimated tax. If your tax computation includes any of the items shown in the following list, refer to Publication 505, (What's New for 2009 and chapter 2) for additional information.

Differential wage payments.
Certain unemployment compensation.
Economic recovery payment to recipients of social security, supplemental social security, railroad retirement benefits, and veterans disability compensation or pension benefits.
Qualified small business stock.
Alternative minimum tax (AMT) exemption amount.
Tax on child's investment income.
Making work pay credit.
Hope education credit.
Qualified education expenses under a qualified tuition program (QTP).
Credit to certain government retirees.
Alternative fuel vehicle refueling property credit.
Credit for qualified plug-in electric vehicles.
Plug-in conversion credit.
Build America tax credit bonds.
First-time homebuyer credit.
Health coverage tax credit.
Retirement savings contributions credit (saver's credit).
Deduction for taxes paid on the purchase of new vehicles.
Earned income credit for three or more qualifying children.
Additional child tax credit.
Required estimated tax payments for certain small businesses.

For 2009, nonrefundable personal credits are still allowed against the AMT.



Form 1040-ES

Estimated Tax for Individuals

Purpose of This Package

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

Estimated tax is the method used to pay tax on income that is not subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.). In addition, if you do not 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.

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

Who Must Make Estimated Tax Payments

The estimated tax rules apply to:

- U.S. citizens and resident aliens,
- Residents of Puerto Rico, the U.S. Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa, and
- Nonresident aliens (use Form 1040-ES (NR)).

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

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

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

Exception. You do not have to pay estimated tax for 2009 if you were a U.S. citizen or resident alien for all of 2008 and you had no tax liability for the full 12-month 2008 tax year. You had no tax liability for 2008 if your total tax was zero or you did not have to file an income tax return.

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

Farmers and fishermen. If at least two-thirds of your gross income for 2008 or 2009 is from farming or fishing, substitute 66⅔% for 90% in (1) under *General rule*, earlier.

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

You will have federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income.

You would be required to make estimated tax payments to avoid a penalty even if you did not include household employment taxes when figuring your estimated tax.

Higher income taxpayers. If your adjusted gross income (AGI) for 2008 was more than \$150,000 (\$75,000 if your filing status for 2009 is married filing separately), substitute 110% for 100% in (2) under *General rule*, above. This rule does not apply to farmers or fishermen.

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

Generally, if you receive a pension or annuity you can use Form W-4P, Withholding Certificate for Pension or Annuity Payments, to start or change your withholding from these payments.

You can also choose to have federal income tax withheld from certain government payments. For details, see Form W-4V, Voluntary Withholding Request.

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. 553, Highlights of 2008 Tax Changes.

Instructions for the 2008 Form 1040 or 1040A.

What's Hot. Go to www.irs.gov, click on *More Forms and Publications*, and then on *What's Hot in forms and publications*.

For details on how to get forms and publications, see page 87 of the Instructions for Form 1040 or page 77 of the Instructions for Form 1040A. If you have tax questions, call 1-800-829-1040 for assistance. For TTY/TDD help, call 1-800-829-4059.

What's New

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

Standard deduction. If you do not itemize your deductions, you can take the 2009 standard deduction listed below for your filing status.

IF your 2009 filing status is...	THEN your standard deduction is...
Married filing jointly or Qualifying widow(er)	\$11,400
Head of household	\$8,350
Single or Married filing separately	\$5,700

However, if you can be claimed as a dependent on another person's 2009 return, your standard deduction is the greater of:
\$950, or
Your earned income plus \$300 (up to the standard deduction amount).

Your standard deduction is increased by the following amount if, at the end of 2009, you are:


An unmarried individual (single or head of household) and are:
65 or older or blind \$1,400
65 or older and blind \$2,800

A married individual (filing jointly or separately) or a qualifying widow(er) and are:
65 or older or blind \$1,100
65 or older and blind \$2,200
Both spouses 65 or older \$2,200*
Both spouses 65 or older and blind \$4,400*

* If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

Use Worksheet 2-3 in Pub. 505 to figure your standard deduction if you are increasing it by:

Certain state or local real estate taxes you paid, and
A net disaster loss attributable to a federally declared disaster.

 **Your standard deduction is zero if (a) your spouse itemizes on a separate return, or (b) you were a dual-status alien and you do not elect to be taxed as a resident alien for 2009.**

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

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

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

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

Earned income credit (EIC). You may be able to take the EIC if:

A child lived with you and you earned less than \$40,295 (\$43,415 if married filing jointly), or

A child did not live with you and you earned less than \$13,440 (\$16,560 if married filing jointly).

The maximum AGI you can have and still get the credit also has increased. You may be able to take the credit if your AGI is less than the amount in the above list that applies to you. The maximum investment income you can have and still get the credit has increased to \$3,100.

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

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

Your qualifying child must be younger than you.

A child cannot be your qualifying child if he or she files a joint return, unless the return was filed only as a claim for refund.

If the parents of a child can claim the child as a qualifying child but no parent so claims the child, no one else can claim the child as a qualifying child unless that person's AGI is higher than the highest AGI of any parent of the child.

Your child is a qualifying child for purposes of the child tax credit only if you can and do claim an exemption for him or her.

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

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

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

Nonbusiness energy property credit. This credit, which expired after 2007, has been reinstated. It has also been expanded to include certain asphalt roofs and stoves that burn biomass fuel. Generally, the credit is equal to (a) 10% of the amount paid

during the year for qualified energy efficiency improvements installed during the year plus (b) any residential energy property costs paid during the year. However, this credit is limited as follows.

A total credit limit of \$500,

A total credit limit of \$200 for windows,

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

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


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

Any insulation material or system that is specifically or primarily designed to reduce the heat loss or gain of a home when installed in or on such home.

Exterior windows (including skylights).

Exterior doors.

Any metal or asphalt roof installed on a home, but only if such roof has appropriate pigmented coatings or cooling granules that are specifically and primarily designed to reduce the heat gain of such home.

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

Residential energy property costs.


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

Certain electric heat pump water heaters; electric heat pumps; central air conditioners; and natural gas, propane, or oil water heaters.

Certain stoves that use the burning of biomass fuel to heat a home or to heat water for use in a home.

Qualified natural gas, propane, or oil furnace or hot water boilers.

Certain advance main air circulating fans used in a natural gas, propane, or oil furnace.

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

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

Decreased section 179 expense deduction. The maximum section 179 expense deduction for most taxpayers decreases to \$133,000. This limit is reduced (but not below zero) by the amount by which

the cost of section 179 property placed in service during the year exceeds \$530,000.

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

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

How To Figure Your Estimated Tax

You will need:

The 2009 Estimated Tax Worksheet on page 4,


The *Instructions for the 2009 Estimated Tax Worksheet* on page 4,

The 2009 Tax Rate Schedules on page 5, and

Your 2008 tax return and instructions to use as a guide to figuring your income, deductions, and credits (but be sure to consider the items listed under *What's New* that begins on page 1).

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

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

You may pay all of your estimated tax by April 15, 2009, or in four equal amounts by the dates shown below.

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

* You do not have to make the payment due January 15, 2010, if you file your 2009 tax return by February 1, 2010, and pay the entire balance due with your return.

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

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

No income subject to estimated tax during first payment period. If, after March 31, 2009, you have a large change in income, deductions, additional taxes, or credits that requires you to start making estimated tax payments, you should figure the amount of your estimated tax payments by using the annualized income installment method, explained in chapter 2 of Pub. 505. If you use the annualized income installment method, file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, with your 2009 tax return, even if no penalty is owed.

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

Pay all of your estimated tax by January 15, 2010.

File your 2009 Form 1040 by March 1, 2010, and pay the total tax due. In this case, 2009 estimated tax payments are not required to avoid a penalty.

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

Name Change

If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of your 2009 tax return. On the statement, show all of the estimated tax payments you (and your spouse, if filing jointly) made for 2009 and the name(s) and SSN(s) under which you made the payments.

Be sure to report the change to your local Social Security Administration office before filing your 2009 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.

How To Amend Estimated Tax Payments

To change or amend your estimated tax payments, refigure your total estimated tax payments due (line 16a of the worksheet on page 4). Then, to figure the payment due for each remaining payment period, see *Amended estimated tax under Regular Installment Method* in chapter 2 of Pub. 505. If an estimated tax payment for a previous period is less than one-fourth of your amended estimated tax, you may owe a penalty when you file your return.

When a Penalty Is Applied

In some cases, you may owe a penalty when you file your return. The penalty is imposed on each underpayment for the number of days it remains unpaid. A penalty may be applied if you did not pay enough estimated tax for the year or you did not

make the payments on time or in the required amount. A penalty may apply even if you have an overpayment on your tax return.

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

How To Pay Estimated Tax

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

There is a separate estimated tax payment voucher for each due date. The due date is shown in the upper right corner. Complete and send in the voucher only if you are making a payment by check or money order. If you and your spouse plan to file separate returns, you should file separate vouchers instead of a joint voucher.

To complete the voucher, do the following.

Print or type your name, address, and SSN in the space provided on the estimated tax payment voucher. If filing a joint voucher, also enter your spouse's name and SSN. List the names and SSNs in the same order on the joint voucher as you will list them on your joint return.

Enter in the box provided on the estimated tax payment voucher only the amount you are sending in by check or money order. When making payments of estimated tax, be sure to take into account any 2008 overpayment that you choose to credit against your 2009 tax, but do not include the overpayment amount in this box.

Make your check or money order payable to the "United States Treasury." Do not send cash. To help process your payment 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 "2009 Form 1040-ES" and your SSN on your check or money order. If you are filing a joint estimated tax payment voucher, enter the SSN that you will show first on your joint return.

Enclose, but do not staple or attach, your payment with the estimated tax payment voucher.

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).

Electronic funds withdrawal (EFW).

Credit card.

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

Pay by Electronic Federal Tax Payment System (EFTPS)

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

If you electronically file your 2008 tax return, you can use EFW to make up to four (4) 2009 estimated tax payments. This is a free option. The payments can be withdrawn from either a checking or savings account. At the same time you file your return, you can schedule estimated tax payments for any or all of the following dates: April 15, 2009, June 15, 2009, September 15, 2009, and January 15, 2010.

Check with your tax return preparer or tax preparation software for details. Your scheduled payments will be acknowledged when you file your tax return.

Payments scheduled through EFW can be cancelled up to 8 p.m. Eastern time, 2 business days before the scheduled payment date, by contacting the U.S. Treasury Financial Agent at 1-888-353-4537.

Pay by Credit Card

You can use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card to make estimated tax payments. Call toll-free or visit the website of either service provider listed below and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Official Payments Corporation
1-800-2PAY-TAXSM (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040SM (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.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 (see page 6). Do not include the amount of the convenience fee in column (d).

2009 Estimated Tax Worksheet

Keep for Your Records



1	Adjusted gross income you expect in 2009 (see instructions below)	1	
2	c If you plan to itemize deductions, enter the estimated total of your itemized deductions. Caution: If line 1 above is over \$166,800 (\$83,400 if married filing separately), your deduction may be reduced. See Pub. 505 for details. c If you do not plan to itemize deductions, enter your standard deduction from page 1 or Pub. 505, Worksheet 2-3.	2	
3	Subtract line 2 from line 1	3	
4	Exemptions. Multiply \$3,650 by the number of personal exemptions. Caution: See Pub. 505 to figure the amount to enter if line 1 above is over: \$250,200 if married filing jointly or qualifying widow(er); \$208,500 if head of household; \$166,800 if single; or \$125,100 if married filing separately	4	
5	Subtract line 4 from line 3	5	
6	Tax. Figure your tax on the amount on line 5 by using the 2009 Tax Rate Schedules on page 5. Caution: If you will have qualified dividends or a net capital gain, or expect to claim the foreign earned income exclusion or housing exclusion, see Pub. 505 to figure the tax	6	
7	Alternative minimum tax from Form 6251	7	
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44, or Form 1040A, line 28	8	
9	Credits (see instructions below). Do not include any income tax withholding on this line	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	
11	Self-employment tax (see instructions below). Estimate of 2009 net earnings from self-employment \$ _____; if \$106,800 or less , multiply the amount by 15.3%; if more than \$106,800 , multiply the amount by 2.9%, add \$13,243.20 to the result, and enter the total. Caution: If you also have wages subject to social security tax or the 6.2% portion of tier 1 Railroad Retirement tax, see Pub. 505 to figure the amount to enter	11	
12	Other taxes (see instructions below)	12	
13a	Add lines 10 through 12	13a	
b	Earned income credit, additional child tax credit, and credits from Forms 4136, 5405, 8801 (line 27), and 8885	13b	
c	Total 2009 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0- ©	13c	
14a	Multiply line 13c by 90% (66% for farmers and fishermen)	14a	
b	Enter the tax shown on your 2008 tax return (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 2009, more than \$75,000)	14b	
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b ©	14c	
	Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c 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 13c. For details, see Pub. 505.		
15	Income tax withheld and estimated to be withheld during 2009 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15	
16a	Subtract line 15 from line 14c	16a	
	Is the result zero or less? <input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> No. Go to line 16b.		
b	Subtract line 15 from line 13c	16b	
	Is the result less than \$1,000? <input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> No. Go to line 17 to figure your required payment.		
17	If the first payment you are required to make is due April 15, 2009, enter 1/4 of line 16a (minus any 2008 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order. (Note: Household employers, see instructions below.)	17	

Instructions for the 2009 Estimated Tax Worksheet

Line 1. Adjusted gross income. Use your 2008 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2009 (but be sure to consider the items listed under *What's New* that begins on page 1). For more details on figuring your adjusted gross income, see *Expected AGI—Line 7* in chapter 2 of Pub. 505. If you are self-employed, be sure to take into account the deduction for one-half of your self-employment tax (2008 Form 1040, line 27).

Line 9. Credits. See the 2008 Form 1040, lines 47 through 54, or Form 1040A, lines 29 through 33, and the related instructions.

Line 11. Self-employment tax. If you and your spouse make joint estimated tax payments and you both have self-employment income, figure the self-employment tax for each of you separately. Enter the total on line 11. When figuring your estimate of 2009 net earnings from self-employment, be sure to use only 92.35% (.9235) of your total net profit from self-employment.

Line 12. Other taxes. Use the instructions for the 2008 Form 1040 to determine if you expect to owe, for 2009, any of the taxes that would have been entered on your 2008 Form 1040, lines 59 (additional tax on early distributions only) and 60, and any write-ins on line 61, or any amount from Form 1040A, line 36. On line 12, enter the total of those taxes, subject to the following two exceptions.

Exception 1. Include household employment taxes from box b of Form 1040, line 60, on this line only if:

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

If you meet one or both of the above, include in the amount on line 12 the total of your household employment taxes before subtracting advance EIC payments made to your employee(s).

Exception 2. Of the amounts for other taxes that may be entered on Form 1040, line 61, do not include on line 12: tax on recapture of a federal mortgage subsidy, uncollected employee social security and Medicare tax or RRTA tax on tips or group-term life insurance, tax on golden parachute payments, look-back interest due under section 167(g) or 460(b), or excise tax on insider stock compensation from an expatriated corporation. These taxes are not required to be paid until the due date of your income tax return (not including extensions).

Repayment of first-time homebuyer credit. If you claimed the first-time homebuyer credit for 2008 and the home ceased to be your main home in 2009, you generally must include on line 12 the entire credit you claimed for 2008. This includes situations where you sell the home or convert it to business or rental property. See Form 5405 for exceptions.

Line 17. 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.

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.

2009 Tax Rate Schedules

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

Schedule X—Use if your 2009 filing status is Single

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$8,350	----- 10%	\$0
8,350	33,950	\$835.00 + 15%	8,350
33,950	82,250	4,675.00 + 25%	33,950
82,250	171,550	16,750.00 + 28%	82,250
171,550	372,950	41,754.00 + 33%	171,550
372,950	-----	108,216.00 + 35%	372,950

Schedule Z—Use if your 2009 filing status is Head of household

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$11,950	----- 10%	\$0
11,950	45,500	\$1,195.00 + 15%	11,950
45,500	117,450	6,227.50 + 25%	45,500
117,450	190,200	24,215.00 + 28%	117,450
190,200	372,950	44,585.00 + 33%	190,200
372,950	-----	104,892.50 + 35%	372,950

Schedule Y-1—Use if your 2009 filing status is Married filing jointly or Qualifying widow(er)

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$16,700	----- 10%	\$0
16,700	67,900	\$1,670.00 + 15%	16,700
67,900	137,050	9,350.00 + 25%	67,900
137,050	208,850	26,637.50 + 28%	137,050
208,850	372,950	46,741.50 + 33%	208,850
372,950	-----	100,894.50 + 35%	372,950

Schedule Y-2—Use if your 2009 filing status is Married filing separately

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$8,350	----- 10%	\$0
8,350	33,950	\$835.00 + 15%	8,350
33,950	68,525	4,675.00 + 25%	33,950
68,525	104,425	13,318.75 + 28%	68,525
104,425	186,475	23,370.75 + 33%	104,425
186,475	-----	50,447.25 + 35%	186,475

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

2009 Estimated Tax

Payment Voucher 4

OMB No. 1545-0074

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

Calendar year—Due Jan. 15, 2010

Amount of estimated tax you are paying by check or money order.

Dollars	Cents
---------	-------

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

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

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

Keep for Your Records



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

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

Where To File Your Estimated Tax Payment Voucher if Paying by Check or Money Order

Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions. If you need more payment vouchers, use another Form 1040-ES package.

Caution. For proper delivery of your estimated tax payment to a P.O. box, you must include the box number in the address. Also, note that only the U.S. Postal Service can deliver to P.O. boxes. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.

IF you live in . . .	THEN send it to "Internal Revenue Service" at . . .
<i>f</i>	<i>f</i>
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont	P.O. Box 37001 Hartford, CT 06176-0001

New Jersey, New York, Pennsylvania	P.O. Box 37007 Hartford, CT 06176-0007
Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia	P.O. Box 105225 Atlanta, GA 30348-5225
Alaska, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington	P.O. Box 510000 San Francisco, CA 94151-5100
Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, Ohio, Rhode Island, West Virginia	P.O. Box 970006 St. Louis, MO 63197-0006
Kentucky, Louisiana, Mississippi, Tennessee, Texas	P.O. Box 1300 Charlotte, NC 28201-1300
Arizona, Idaho, Illinois, Iowa, Kansas, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin, Wyoming	P.O. Box 802502 Cincinnati, OH 45280-2502

All APO and FPO addresses, U.S. citizens or tax residents living in a foreign country, or filing Form 2555, 2555-EZ, or 4563.	
American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the U.S. Virgin Islands, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens	P.O. Box 1300 Charlotte, NC 28201-1300 USA
Permanent residents of Guam*	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Permanent residents of the U.S. Virgin Islands*	V.I. Bureau of Internal Revenue 9601 Estate Thomas Charlotte Amalie St. Thomas, VI 00802

* Permanent residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for permanent residents and the self-employment tax vouchers to the address for nonpermanent residents.

2009 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. Mail this voucher with your check or money order payable to the **"United States Treasury."** Write your social security number and "2009 Form 1040-ES" 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, 2009

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Tear off here

2009 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. Mail this voucher with your check or money order payable to the **"United States Treasury."** Write your social security number and "2009 Form 1040-ES" 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 15, 2009

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Tear off here

2009 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. Mail this voucher with your check or money order payable to the **"United States Treasury."** Write your social security number and "2009 Form 1040-ES" 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, 2009

Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.