

**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.