

**U.S. Estimated Tax for  
Nonresident Alien Individuals****2005****Purpose of This Package**

If you are a nonresident alien, use this package to figure and pay your estimated tax. Estimated tax is the method used to pay tax on income that is not subject to withholding. See the 2004 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. The estimated tax worksheet on page 3 will help you figure the correct amount to pay.

**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 2004 Form 1040NR as a guide in figuring the estate's or trust's 2005 estimated tax. You may also find it helpful to refer to the 2005 Form 1041-ES.

**Paying by check or money order.** The payment vouchers in this package are for crediting your estimated tax payments to your account correctly. See *Pay by Check or Money Order Using the Estimated Tax Payment Voucher* on page 4.

Do not use the vouchers in this package to notify the IRS of a change of address. If you have a new address, file Form 8822, Change of Address. The IRS will update your record and send you new preprinted payment vouchers.

**Consider paying your estimated taxes 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 methods:

- Electronic Federal Tax Payment System (EFTPS).
- 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 acknowledgement of the payment. See page 7 for details.

**Who Must Make Estimated Tax Payments**

Generally, you must make estimated tax payments if you expect to owe at least \$1,000 in tax for 2005 (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 2005 tax return, or
2. The tax shown on your 2004 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 2005, more than \$75,000).

However, if you did not file a 2004 tax return or that return did not cover all 12 months, item (2) above does not apply.

For this purpose, include household employment taxes (before subtracting advance EIC payments made to your employee(s)) when figuring the tax shown on your tax return 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, 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.

**What's New for 2005**

Use your 2004 tax return as a guide in figuring your 2005 estimated tax, but be sure to consider the following changes. For more information on these and other changes that may affect your 2005 estimated tax, see Pub. 553, Highlights of 2004 Tax Changes.

**Dependent—New rules.** A dependent is either a qualifying child or a qualifying relative.



*Only U.S. nationals and residents of Canada and Mexico can claim exemptions for their children and other dependents on the same terms as U.S. citizens. Residents of Korea (and residents of Japan who choose to have the old U.S.-Japan treaty apply in its entirety for 2005) can claim exemptions for their children who lived with them in the United States at some time during 2005.*

**Qualifying child.** In general, a qualifying child must meet all of the following conditions.

- The child must be your child (including an adopted child, stepchild, or eligible foster child), brother, sister, stepbrother, stepsister, or a descendant of any of them.
- The child must have lived with you for more than half of 2005. But an exception applies, in certain cases, for children of divorced or separated parents.
- At the end of 2005, the child must be under age 19, or under age 24 and a student, or any age and permanently and totally disabled.

- The child must not have provided over half of his or her own support in 2005.

**Qualifying relative.** In general, a qualifying relative must meet all of the following conditions.

- The person must be either your relative or any other person (other than your spouse) who lived in your home all year as a member of your household. If the person is not your relative, your relationship must not violate local law.

- The person cannot be the qualifying child of another person in 2005 (see *Qualifying child* on this page).
- The person must have gross income of less than \$3,200. If the person is permanently and totally disabled, certain income from a sheltered workshop may be excluded for this purpose.
- You must have provided over half of the person's support in 2005. But exceptions apply, in certain cases, for children of divorced or separated parents and for a person supported by two or more taxpayers.

The following rules also apply in determining if a person is your dependent.

1. If you are a dependent of another person in 2005, you cannot claim any dependents on your return.
2. If the dependent is married, he or she cannot file a joint return unless the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.
3. A dependent generally must be a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico.
4. New tie-breaker rules apply if a child meets the conditions to be a qualifying child of two or more people and more than one person claims the child as a qualifying child.

Certain tax benefits, such as qualifying widow(er) filing status and student loan interest, can still be claimed based on a person who is not your dependent if the only reason that person is not your dependent is because he or she is a qualifying relative who has gross income of \$3,200 or more or because of items (1) or (2) above.

**Residents of Japan.** Beginning in 2005, nonresident aliens who are residents of Japan generally cannot claim the following benefits. This is because the new U.S.-Japan income tax treaty, which became effective on January 1, 2005, does not allow them.

- Exemptions for spouse and dependents.
- Qualifying widow(er) filing status.
- Single filing status for people who are married, have a child, and do not live with their spouse.

However, if you choose to have the old U.S.-Japan treaty apply in its entirety for 2005, you may be able to claim these benefits on your 2005 Form 1040NR.

**Donations of motor vehicles, boats, and airplanes.** In general, if you donate a motor vehicle, boat, or airplane that is valued at more than \$500 and the charitable organization sells the item donated, your deduction on Schedule A will be limited to the gross proceeds from the sale.

**IRA deduction expanded.** You may be able to deduct up to \$4,000 (\$4,500 if age 50 or older at the end of 2005). If you were covered by a retirement plan, you may be

able to take an IRA deduction if your 2005 modified AGI is less than \$60,000 (\$80,000 if qualifying widow(er)).

**Standard mileage rates.** The 2005 rate for business use of your vehicle is 40½ cents a mile. The 2005 rate for use of your vehicle to get medical care or to move is 15 cents a mile.

**Deduction for domestic production activities.** You may be able to deduct up to 3% of your qualified production activities income from the following activities.

1. Construction performed in the United States;
2. Engineering or architectural services performed in the United States for construction projects in the United States; or
3. Any lease, rental, license, sale, exchange, or other disposition of:
  - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part within the United States,
  - b. Any qualified film you produced, or
  - c. Electricity, natural gas, or potable water you produced in the United States.

The deduction does not apply to income derived from: the sale of food and beverages you prepare at a retail establishment; property you leased, licensed, or rented for use by any related person; or the transmission or distribution of electricity, natural gas, or potable water.

This deduction is allowed for alternative minimum tax purposes.

**Certain dividends from a mutual fund.** Interest-related dividends received by a nonresident alien from a mutual fund are excluded from U.S. income if the dividends are not effectively connected with the alien's U.S. trade or business. The exclusion also applies to short-term capital gain dividends from a mutual fund if the alien is present in the United States for less than 183 days during the tax year. These exclusions apply to dividends for any tax year of the mutual fund that begins after 2004 and before 2008.

**U.S. source dividends paid by certain foreign corporations.** U.S. source dividends paid after 2004 by certain foreign corporations are excluded from income if they are not effectively connected with the nonresident alien's U.S. trade or business. See *Second Exception under Dividends* in chapter 2 of

Pub. 519 for a definition of foreign corporation and how to figure the amount of excludable dividends.

**Credit for child and dependent care expenses.** Generally, a qualifying person for purposes of the credit for child and dependent care expenses is your qualifying child (defined on page 1) who is under age 13, or your dependent or spouse who is physically or mentally incapable of caring for himself or herself and who lived with you for more than half of 2005. However, for a qualifying child or dependent, the special rule for children of divorced or separated parents does not apply, and the child is treated as a qualifying person only for the custodial parent. You no longer need to pay over half the cost of keeping up a home for the qualifying person.

**To Figure Your Estimated Tax, Use:**

- The 2005 Estimated Tax Worksheet on page 3.
- The Instructions for the 2005 Estimated Tax Worksheet on page 4.
- The 2005 Tax Rate Schedules on page 4 for your filing status.\*
- Your 2004 tax return and instructions, as a guide to figuring your income, deductions, and credits (but be sure to consider the changes noted on page 1 under *What's New for 2005*).

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 Pub. 505, *Tax Withholding and Estimated Tax*, for details.

To amend or correct your estimated tax, see *Amending Estimated Tax Payments* on page 4.

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

**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, 2005, or in four equal amounts by the dates shown below.

- 1st payment . . . April 15, 2005
- 2nd payment . . . June 15, 2005
- 3rd payment . . . Sept. 15, 2005
- 4th payment . . . Jan. 17, 2006\*

If you do not have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 15, 2005, or you can pay it in three installments. If you pay the tax in three installments, ½ is due by June 15, 2005, ¼ is due by September 15, 2005, and ¼ by January 17, 2006.\*

\* You do not have to make the payment due January 17, 2006, if you file your 2005 Form 1040NR or 1040NR-EZ by January 31, 2006, 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.

Even if you are not required to make an estimated tax payment by the first payment due date, you can meet the requirements to make estimated tax payments later. In this case, you should figure the amount of your estimated tax payments by using the annualized income installment method, explained in Pub. 505. Although your payment due dates will be the same, the payment amounts will vary based on your income, deductions, additional taxes, and credits for the months ending before each payment due date. As a result, this method may allow you to skip or lower the amount due for one or more payments. If you use the annualized income installment method, be sure to file Form 2210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*, with your 2005 tax return, even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2004 or 2005 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 17, 2006, or
- File your 2005 Form 1040NR by March 1, 2006, and pay the total tax due. In this case, 2005 estimated tax payments are not required to avoid a penalty.

**Fiscal year taxpayers.** 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

*(continued on page 4)*

**Record of Estimated Tax Payments**  
(see above for payment due dates)

Payment number	(a) Date paid	(b) Check or money order number or credit card confirmation number	(c) Amount paid (do not include any credit card convenience fee)	(d) 2004 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
1					
2					
3					
4					
<b>Total</b>					



2005 Estimated Tax Worksheet—For Nonresident Alien Individuals

Keep for Your Records

Worksheet with numbered lines 1-19 for calculating estimated tax. Includes instructions for deductions, exemptions, and tax rates. Includes a 'Tear off here' line at the bottom.

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

2005 Payment Voucher 4

OMB No. 1545-0087

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 "2005 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. 17, 2006. Amount of estimated tax you are paying by check or money order. Includes boxes for Dollars and Cents.

Form with fields for: Your identifying number (SSN or ITIN), Your first name and initial, Your last name, Address (number, street, and apt. no.), City, state, and ZIP code.

For Disclosure and Paperwork Reduction Act Notice, see instructions on page 7.



**Instructions for the 2005 Worksheet**

**Line 1. Adjusted Gross Income.** Use your 2004 tax return (Form 1040NR or 1040NR-EZ) and instructions as a guide to figuring the adjusted gross income you expect in 2005 (but be sure to consider the changes noted on page 1 under *What's New for 2005*).

**Line 8.** Include on this line the additional taxes from Form 4972, Tax on Lump-Sum Distributions, or Form 8814, Parents' Election To Report Child's Interest and Dividends.

**Line 9. Credits.** See the instructions for the 2004 Form 1040NR, lines 43 through 49.

*(continued from page 2)*

of your 2005 income tax return. On the statement, explain all of the estimated tax payments you made for 2005, and the name and identifying number under which you made the payments.

**Amending Estimated Tax Payments**

To change or amend your estimated tax payments, refigure your total estimated tax payments due (see line 18 of the worksheet on page 3). Then, use the worksheets for amended estimated tax under *Regular Installment Method* in chapter 2 of Pub. 505 to figure the payment due for each remaining payment period. If an estimated tax payment for a previous period is less than 1/4 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 Pub. 505 for details.

**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. Be sure you use the voucher with the correct due date for each payment you make.

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

- Type or print 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

**Line 11. Other Taxes.** Except as noted below, enter any other taxes, such as the taxes on distributions from a Coverdell education savings account or a qualified tuition program, and early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.

Include household employment taxes (before subtracting advance EIC payments made to your employee(s)) on line 11 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.

Do not include tax on recapture of a federal mortgage subsidy, social security and Medicare tax on unreported tip income, or uncollected employee social security and Medicare or RRTA tax on tips or group-term life insurance. These taxes are not required to be paid until the due date of your income tax return (not including extensions).

identification number (ITIN). To apply for an ITIN, get Form W-7, Application for IRS Individual Taxpayer Identification Number.

- 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 2004 overpayment that you choose to credit against your 2005 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, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX <sup>xx</sup>/<sub>100</sub>").

*(continued on page 7)*

**2005 Tax Rate Schedules**

**Caution:** Do not use these Tax Rate Schedules to figure your 2004 taxes. Use only to figure your 2005 estimated taxes.

**Schedule X—Use if your 2005 filing status is Single**

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—	Over—		
\$0	\$7,300	----- 10%	\$0
7,300	29,700	<b>\$730.00</b> + 15%	<b>7,300</b>
29,700	71,950	<b>4,090.00</b> + 25%	<b>29,700</b>
71,950	150,150	<b>14,652.50</b> + 28%	<b>71,950</b>
150,150	326,450	<b>36,548.50</b> + 33%	<b>150,150</b>
326,450	-----	<b>94,727.50</b> + 35%	<b>326,450</b>

**Schedule Y—Use if your 2005 filing status is Married filing separately**

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—	Over—		
\$0	\$7,300	----- 10%	\$0
7,300	29,700	<b>\$730.00</b> + 15%	<b>7,300</b>
29,700	59,975	<b>4,090.00</b> + 25%	<b>29,700</b>
59,975	91,400	<b>11,658.75</b> + 28%	<b>59,975</b>
91,400	163,225	<b>20,457.75</b> + 33%	<b>91,400</b>
163,225	-----	<b>44,160.00</b> + 35%	<b>163,225</b>

**Schedule Z—Use if your 2005 filing status is Qualifying Widow or Widower**

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—	Over—		
\$0	\$14,600	----- 10%	\$0
14,600	59,400	<b>\$1,460.00</b> + 15%	<b>14,600</b>
59,400	119,950	<b>8,180.00</b> + 25%	<b>59,400</b>
119,950	182,800	<b>23,317.50</b> + 28%	<b>119,950</b>
182,800	326,450	<b>40,915.50</b> + 33%	<b>182,800</b>
326,450	-----	<b>88,320.00</b> + 35%	<b>326,450</b>

**Schedule W—Use if your 2005 filing status is for an Estate or Trust**

If line 5 is:	But not over—	The tax is:	of the amount over—
Over—	Over—		
\$0	\$2,000	----- 15%	\$0
2,000	4,700	<b>\$300.00</b> + 25%	<b>2,000</b>
4,700	7,150	<b>975.00</b> + 28%	<b>4,700</b>
7,150	9,750	<b>1,661.00</b> + 33%	<b>7,150</b>
9,750	-----	<b>2,519.00</b> + 35%	<b>9,750</b>

**2005 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 "2005 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, 2005</b>			
Amount of estimated tax you are			
paying by check or money order.	<table border="1"> <tr> <td>Dollars</td> <td>Cents</td> </tr> </table>	Dollars	Cents
Dollars	Cents		

Type or print	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 Disclosure and Paperwork Reduction Act Notice, see instructions on page 7.

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 Tear off here

**2005 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 "2005 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, 2005</b>			
Amount of estimated tax you are			
paying by check or money order.	<table border="1"> <tr> <td>Dollars</td> <td>Cents</td> </tr> </table>	Dollars	Cents
Dollars	Cents		

Type or print	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 Disclosure and Paperwork Reduction Act Notice, see instructions on page 7.

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 Tear off here

**2005 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 "2005 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, 2005</b>			
Amount of estimated tax you are			
paying by check or money order.	<table border="1"> <tr> <td>Dollars</td> <td>Cents</td> </tr> </table>	Dollars	Cents
Dollars	Cents		

Type or print	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 Disclosure and Paperwork Reduction Act Notice, see instructions on page 7.

(continued from page 4)

- Write your identifying number (SSN or ITIN) and "2005 Form 1040-ES (NR)" on your check or money order.
- Enclose, but do not staple or attach, your payment with the estimated tax payment voucher.
- Mail your payment voucher to the Internal Revenue Service, P.O. Box 80102, Cincinnati, OH 45280-0002.
- Fill in the *Record of Estimated Tax Payments* on page 2 for your files.

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

EFTPS is a tax payment system provided free by the U.S. Department of the Treasury, designed with all taxpayers in mind. Online or by phone, you input your tax payment information electronically and you are done. EFTPS offers you convenience. 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](http://www.eftps.gov) to receive an enrollment form and instructions by mail or call 1-800-555-4477. TTY/TDD help is available by calling 1-800-733-4829.

### 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-TAX<sup>SM</sup> (1-800-272-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

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

You will be given a confirmation number at the end of the transaction. Fill in the *Record of Estimated Tax Payments* on page 2. Enter the confirmation number in column (b), but do not include the amount of the convenience fee in column (c).

**Disclosure and Paperwork Reduction Act Notice.** The IRS Restructuring and Reform Act of 1998 requires that we tell you the conditions under which return information may be disclosed to any party outside the Internal Revenue Service. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

This notice applies to all papers you file with us. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your

tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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, call or visit any Internal Revenue Service office.

The time needed to complete the worksheets and prepare and file the payment vouchers will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 39 min.; **Learning about the law**, 18 min.; **Preparing the worksheets and payment vouchers**, 49 min.; **Copying, assembling, and sending the payment voucher to the IRS**, 10 min.

**We welcome comments on forms.** If you have comments concerning the accuracy of these time estimates or suggestions for making this package simpler, we would be happy to hear from you. You can email us at [\\*taxforms@irs.gov](mailto:taxforms@irs.gov). Please put "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the estimated tax payment vouchers to this address. Instead, see *Pay by Check or Money Order Using the Estimated Tax Payment Voucher* on page 4.