

Purpose of This Package

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 (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 unemployment compensation and the taxable part of your social security benefits. See the 1999 instructions for your tax return for more details on income that is taxable.

This package is primarily for first-time filers who are or may be subject to paying estimated tax. This package can also be used if you did not receive or have lost your preprinted 1040-ES package. The estimated tax worksheet on page 4 will help you figure the correct amount to pay. The payment vouchers in this package are for crediting your estimated tax payments to your account correctly if you are paying by check or money order. You may also be able to pay by credit card. See **Credit Card Payments** on page 5 for details. Use the **Record of Estimated Tax Payments** on page 6 to keep track of the payments you have made and the number and amount of your remaining payments.

After we receive your first payment voucher from this package (or if you make your first payment by credit card), we will mail you a 1040-ES package with your name, address, and social security number (SSN) preprinted on each payment voucher. Use the preprinted vouchers to make your **remaining** estimated tax payments for the year if you are paying by check or money order. This will speed processing, reduce processing costs, and reduce the chance of errors.

Do not use the vouchers in this package to notify the IRS of a **change of address**. If you have a new address, complete **Form 8822**, Change of Address, and send it to the Internal Revenue Service Center at the address shown in the Form 8822 instructions. The service center will update your record and send you new preprinted payment vouchers.

Note: *Continue to use your old preprinted payment vouchers to make payments of estimated tax until you receive the new vouchers.*

Who Must Make Estimated Tax Payments

In most cases, you must make estimated tax payments if you expect to owe at least \$1,000 in tax for 2000 (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 2000 tax return, **or**
2. The tax shown on your 1999 tax return (108.6% 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 2000, more than \$75,000).

However, if you did not file a 1999 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:

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

Exception. You do not have to pay estimated tax if you were a U.S. citizen or resident alien for all of 1999 and you had no tax liability for the full 12-month 1999 tax year.

The estimated tax rules apply to:

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

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.

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

Caution: *You may not 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.*

Additional Information You May Need

Most of the information you will need can be found in:

Pub. 505, Tax Withholding and Estimated Tax.

Other available information:

- **Pub. 553**, Highlights of 1999 Tax Changes.
- Instructions for the 1999 Form 1040 or 1040A.
- **What's Hot** at www.irs.gov.

For details on how to get forms and publications, see page 7 of the instructions for Form 1040 or 1040A.

If you have tax questions, call 1-800-829-1040 for assistance.

Tax Law Changes Effective for 2000

Use your 1999 tax return as a guide in figuring your 2000 estimated tax, but be sure to consider the changes noted in this section. For more information on changes that may affect your 2000 estimated tax, see Pub. 553.

Payments by credit card. You may be able to use a credit card to make your estimated tax payments. See **Credit Card Payments** on page 5 for more details.

Modification of estimated tax safe harbor for some taxpayers. For 2000, the estimated tax safe harbor that is based on the tax shown on your 1999 tax return is 108.6% 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 2000, more than \$75,000.

Student loan interest deduction. The amount you may be allowed to deduct on your tax return for interest that is paid during 2000 on a qualified student loan has been increased to \$2,000.

Business standard mileage rate. For 2000, the rate for business use of a vehicle has increased to 32½ cents a mile.

Tax liability limit increased for personal credits. For 2000, the personal credits you claim may be taken against the total of your alternative minimum tax and regular tax, reduced by the foreign tax credit. The personal credits are the credit for child and dependent care expenses, credit for the elderly or the disabled, education credits, child tax credit, adoption credit, mortgage interest credit, and District of Columbia first-time homebuyer credit.

Foreign tax credit. When figuring the limit on your foreign tax credit for 2000, your U.S. income tax is no longer reduced by any personal credits.

IRA deduction restored for some people covered by retirement plans. You may be able to claim an IRA deduction for 2000 if you are covered by a retirement plan and your modified AGI is less than \$42,000 if single, head of household, or married filing separately and you lived apart from your spouse for all of 2000; \$62,000 if married filing jointly or qualifying widow(er).

Foreign earned income exclusion. For 2000, the maximum foreign earned income exclusion amount has been increased to \$76,000.

Section 179 expense deduction increased. For 2000, the deduction to expense certain property under section 179 generally has been increased to \$20,000.

Lump-sum distributions. The 5-year averaging method for figuring the tax on a qualified lump-sum distribution is not available for tax years beginning after 1999.

Special rule for the research credit. A special rule applies when figuring your research credit for estimated tax purposes. The credit attributable to the first suspension period (defined below) cannot be used to reduce any estimated tax payments due before October 1, 2000. Instead, the research credit attributable to the first suspension period is allowed in full against the installment due on January 16, 2001. The credit attributable to the second suspension period (defined below) cannot be used to reduce any of your estimated tax payments for 2000.

For tax years after 1999, the first suspension period begins January 1, 2000, and ends September 30, 2000, and the second suspension period begins October 1, 2000, and ends September 30, 2001. The credit attributable to a suspension period is figured by multiplying the total research credit for the tax year by the ratio of (a) the number of months in the suspension period that are included in the tax year to (b) the number of months in the tax year. For the 2000 tax year, 75% of the research credit is attributable to the first suspension period, and 25% is attributable to the second suspension period.

Standard deduction for 2000. If you do not itemize your deductions, you may take the 2000 standard deduction listed below:

Filing Status	Standard Deduction
Married filing jointly or Qualifying widow(er)	\$7,350
Head of household	\$6,450
Single	\$4,400
Married filing separately	\$3,675

However, if you can be claimed as a dependent on another person's 2000 return, your standard deduction is the greater of:

- \$700, or
- Your earned income plus \$250 (up to the standard deduction amount).

An additional amount is added to the standard deduction if:

1. You are an unmarried individual (single or head of household) and are:
 - 65 or older or blind \$1,100
 - 65 or older and blind \$2,200
 2. You are a married individual (filing jointly or separately) or a qualifying widow(er) and are:
 - 65 or older or blind \$850
 - 65 or older and blind \$1,700
 - Both spouses 65 or older \$1,700*
 - Both spouses 65 or older and blind \$3,400*
- * If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

2000 Tax Rate Schedules

Caution: Do not use these Tax Rate Schedules to figure your 1999 taxes. Use only to figure your 2000 estimated taxes.

Single—Schedule X				Head of household—Schedule Z			
If line 5 is:		The tax is:	of the amount over—	If line 5 is:		The tax is:	of the amount over—
Over—	But not over—			Over—	But not over—		
\$0	\$26,250	15%	\$0	\$0	\$35,150	15%	\$0
26,250	63,550	\$3,937.50 + 28%	26,250	35,150	90,800	\$5,272.50 + 28%	35,150
63,550	132,600	14,381.50 + 31%	63,550	90,800	147,050	20,854.50 + 31%	90,800
132,600	288,350	35,787.00 + 36%	132,600	147,050	288,350	38,292.00 + 36%	147,050
288,350	.....	91,857.00 + 39.6%	288,350	288,350	.....	89,160.00 + 39.6%	288,350
Married filing jointly or Qualifying widow(er)—Schedule Y-1				Married filing separately—Schedule Y-2			
If line 5 is:		The tax is:	of the amount over—	If line 5 is:		The tax is:	of the amount over—
Over—	But not over—			Over—	But not over—		
\$0	\$43,850	15%	\$0	\$0	\$21,925	15%	\$0
43,850	105,950	\$6,577.50 + 28%	43,850	21,925	52,975	\$3,288.75 + 28%	21,925
105,950	161,450	23,965.50 + 31%	105,950	52,975	80,725	11,982.75 + 31%	52,975
161,450	288,350	41,170.50 + 36%	161,450	80,725	144,175	20,585.25 + 36%	80,725
288,350	.....	86,854.50 + 39.6%	288,350	144,175	.....	43,427.25 + 39.6%	144,175

To Figure Your Estimated Tax, Use:

- The **2000 Estimated Tax Worksheet** on page 4.
- The instructions on this page for the worksheet on page 4.
- The **2000 Tax Rate Schedules** on page 2.
- Your 1999 tax return and instructions, as a guide to figuring your income, deductions, and credits (but be sure to consider the tax law changes noted earlier).

If you receive your income unevenly throughout the year (e.g., 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 for details.

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

Instructions for Worksheet on Page 4

Line 1—Adjusted Gross Income. Use your 1999 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2000 (but be sure to consider the tax law changes noted earlier). For more details on figuring your adjusted gross income, see **Expected Adjusted Gross Income** in Pub. 505. If you are self-employed, be sure to take into account the deduction for one-half of your self-employment tax.

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. Also, include any recapture of the education credits.

Line 9—Credits. See the 1999 Form 1040, lines 41 through 48, or Form 1040A, lines 26 through 30, and the related instructions. However, be sure to consider the tax law changes noted earlier on the increase in the tax liability limit for personal credits, the foreign tax credit, and the special rule for the research credit.

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 2000 net earnings from self-employment, be sure to use only 92.35% of your total net profit from self-employment.

Line 12—Other Taxes. Except as noted below, enter any other taxes, such as the taxes on accumulation distribution of trusts, distributions from an MSA, 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 12 if:

- You will have Federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income, **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 your income tax return is due (not including extensions).

Line 17. If you are a household employer and you make advance EIC payments to your employee(s), reduce your required payment for each period by the amount of advance EIC payments paid during the period.

Payment Due Dates

You may pay all of your estimated tax by April 17, 2000, or in four equal amounts by the dates shown below:

1st payment	April 17, 2000
2nd payment	June 15, 2000
3rd payment	Sept. 15, 2000
4th payment	Jan. 16, 2001*

*You do not have to make the payment due January 16, 2001, if you file your 2000 tax return by January 31, 2001, **AND** pay the entire balance due with your return.

Note: *Payments are due by the dates indicated whether or not you are outside the United States and Puerto Rico.*

If, after March 31, 2000, 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 Pub. 505. Although your payment due dates will be the same as shown above, 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 2000 tax return, even if no penalty is owed. **Farmers and fishermen.** If at least two-thirds of your gross income for 1999 or 2000 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 16, 2001, or
- File your 2000 Form 1040 by March 1, 2001, and pay the total tax due. In this case, 2000 estimated payments are not required.

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 and made estimated tax payments using your old name, attach a statement to the front of your 2000 tax return. List all of the estimated tax payments you and your spouse made for 2000 and the name(s) and SSN(s) 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 (line 16 of the worksheet on page 4). Then, use the worksheets under **Amended estimated tax** 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.

Making Payments by Check or Money Order Using the Payment Voucher

There is a separate payment voucher for each due date. The due date is shown in the upper right corner. Please 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 SSN in the space provided on the 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. If you and your spouse plan to file separate returns, file separate vouchers instead of a joint voucher.

- Enter on the payment line of the 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 1999 overpayment that you choose to credit against your 2000 tax, but **do not** include the overpayment amount on the payment line.

(continued on page 5)

2000 Estimated Tax Worksheet (keep for your records)

1	Enter amount of adjusted gross income you expect in 2000 (see instructions)	1		
2	<ul style="list-style-type: none"> • If you plan to itemize deductions, enter the estimated total of your itemized deductions. Caution: <i>If line 1 above is over \$128,950 (\$64,475 if married filing separately), your deduction may be reduced. See Pub. 505 for details.</i> • If you do not plan to itemize deductions, see Standard deduction for 2000 on page 2, and enter your standard deduction here. 	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. Multiply \$2,800 by the number of personal exemptions. If you can be claimed as a dependent on another person's 2000 return, your personal exemption is not allowed. Caution: <i>See Pub. 505 to figure the amount to enter if line 1 above is over: \$193,400 if married filing jointly or qualifying widow(er); \$161,150 if head of household; \$128,950 if single; or \$96,700 if married filing separately</i>	4		
5	Subtract line 4 from line 3	5		
6	Tax. Figure your tax on the amount on line 5 by using the 2000 Tax Rate Schedules on page 2. Caution: <i>If you have a net capital gain, see Pub. 505 to figure the tax</i>	6		
7	Alternative minimum tax from Form 6251	7		
8	Add lines 6 and 7. Also include any tax from Forms 4972 and 8814 and any recapture of the education credits (see instructions)	8		
9	Credits (see instructions). Do not include any income tax withholding on this line	9		
10	Subtract line 9 from line 8. Enter the result, but not less than zero	10		
11	Self-employment tax (see instructions). Estimate of 2000 net earnings from self-employment \$..... ; if \$76,200 or less , multiply the amount by 15.3%; if more than \$76,200 , multiply the amount by 2.9%, add \$9,448.80 to the result, and enter the total. Caution: <i>If you also have wages subject to social security tax, see Pub. 505 to figure the amount to enter</i>	11		
12	Other taxes (see instructions)	12		
13a	Add lines 10 through 12	13a		
b	Earned income credit, additional child tax credit, and credit from Form 4136	13b		
c	Subtract line 13b from line 13a. Enter the result, but not less than zero. THIS IS YOUR TOTAL 2000 ESTIMATED TAX ▶	13c		
14a	Multiply line 13c by 90% (66⅔% for farmers and fishermen)	14a		
b	Enter the tax shown on your 1999 tax return (108.6% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on line 34 of that return is more than \$150,000 or, if married filing separately for 2000, more than \$75,000)	14b		
c	Enter the smaller of line 14a or 14b. THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY ▶	14c		
	Caution: <i>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 may pay the amount shown on line 13c. For more details, see Pub. 505.</i>			
15	Income tax withheld and estimated to be withheld during 2000 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15		
16	Subtract line 15 from line 14c. (Note: <i>If zero or less, or line 13c minus line 15 is less than \$1,000, stop here. You are not required to make estimated tax payments.</i>)	16		
17	If the first payment you are required to make is due April 17, 2000, enter ¼ of line 16 (minus any 1999 overpayment that you are applying to this installment) here, and on your payment voucher(s) if you are paying by check or money order. (Note: <i>Household employers, see instructions.</i>)	17		

- Make your check or money order payable to the "United States Treasury." Do not send cash. To help us 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 $\frac{XX}{100}$ ").
- Write "2000 Form 1040-ES" and your SSN on your check or money order. If you are filing a joint voucher, enter the SSN that you will show first on your joint tax return.
- Enclose, but do not staple or attach, your payment with the voucher.
- Mail your payment voucher and check or money order to the address shown on page 6 for the place where you live.
- Fill in the **Record of Estimated Tax Payments** on page 6 for your files.

Credit Card Payments

You can now generally pay part or all of your estimated tax by using a credit card (American Express® Card, MasterCard®, or Discover® Card). To pay by credit card, call **1-888-2PAY-TAX** (1-888-272-9829), toll free, after February 29, 2000, and follow the instructions. A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is when you call and you will have the option to either continue or cancel the call. You can also find out what the fee will be on the Internet at www.8882paytax.com.

If you decide to continue, you will be given a confirmation number at the end of the call. Fill in the **Record of Estimated Tax Payments** on page 6. Enter the confirmation number in column (b), but **do not** include the amount of the convenience fee in column (c). There is nothing to send in when you pay by credit card.

Privacy Act and Paperwork Reduction Act Notice. The Privacy Act of 1974 and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

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.

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 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.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

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 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**, 1 hr., 19 min.; **Learning about the law**, 17 min.; **Preparing the worksheets and payment vouchers**, 49 min.; **Copying, assembling, and sending the payment voucher to the IRS**, 10 min. 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 write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the payment vouchers to this address. Instead, see **Where To File Your Payment Voucher if Paying by Check or Money Order** on page 6.

Tear off here

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

2000 Payment Voucher 4

OMB No. 1545-0087

Calendar year—Due Jan. 16, 2001

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 "2000 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.

Enter the amount you are paying by check or money order \$.....	Please type or print	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.

Record of Estimated Tax Payments (see page 3 for payment due dates)

Payment number	(a) Date	(b) Check or money order number or credit card confirmation number	(c) Amount paid (do not include any credit card convenience fee)	(d) 1999 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
1					
2					
3					
4					
Total.					

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

Mail your payment voucher and check or money order to the Internal Revenue Service at the address shown below for the place where you live. **Do not** mail your tax return to this address. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions.

Note: 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.

IF you live in . . . THEN use . . .

New Jersey, New York (*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*) P.O. Box 162
Newark, NJ
07101-0162

New York (*all other counties*), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont P.O. Box 371999
Pittsburgh, PA
15250-7999

Delaware, District of Columbia, Maryland, Pennsylvania, Virginia P.O. Box 8318
Philadelphia, PA
19162-8318

Florida, Georgia, South Carolina P.O. Box 105900
Atlanta, GA
30348-5900

Indiana, Kentucky, Michigan, Ohio, West Virginia P.O. Box 7422
Chicago, IL
60680-7422

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee P.O. Box 1219
Charlotte, NC
28201-1219

Illinois, Iowa, Minnesota, Missouri, Wisconsin P.O. Box 970006
St. Louis, MO
63197-0006

Kansas, New Mexico, Oklahoma, Texas P.O. Box 970001
St. Louis, MO
63197-0001

Alaska, Arizona, California (*counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming P.O. Box 510000
San Francisco, CA
94151-5100

California (*all other counties*), Hawaii P.O. Box 54030
Los Angeles, CA
90054-0030

All APO and FPO addresses, American Samoa, the Commonwealth of the Northern Mariana Islands, Puerto Rico (*or if excluding income under section 933*), or a foreign country (*U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563*) P.O. Box 8318
Philadelphia, PA
19162-8318

Guam:

Nonpermanent residents P.O. Box 8318
Philadelphia, PA
19162-8318

Permanent residents* Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

Virgin Islands:

Nonpermanent residents P.O. Box 8318
Philadelphia, PA
19162-8318

Permanent residents* 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.

2000 Payment Voucher 3

Calendar year—Due Sept. 15, 2000

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 "2000 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.

Enter the amount you are paying by check or money order \$	Please type or print	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

2000 Payment Voucher 2

Calendar year—Due June 15, 2000

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 "2000 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.

Enter the amount you are paying by check or money order \$	Please type or print	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

2000 Payment Voucher 1

Calendar year—Due April 17, 2000

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 "2000 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.

Enter the amount you are paying by check or money order \$	Please type or print	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.