

**Paperwork Reduction Act Notice**

We ask for the information on the payment-vouchers to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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, 40 min.; Learning about the law, 14 min.; Preparing the worksheets and payment-vouchers, 59 min.; Copying, assembling, and sending the payment-vouchers to the IRS, 10 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this package easier, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0087), Washington, DC 20503. DO NOT send the payment-vouchers to either of these offices. Instead, see How To Complete and Use the Payment-Voucher on page 2.

**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.

Do not use the payment-vouchers in this package to notify the IRS of a **change of address**. If you have a new address, get **Form 8822**, Change of Address, by calling 1-800-829-3676. Send the completed form to the Internal Revenue Service Center where you filed your last return.

**Who Must Make Estimated Tax Payments**

Generally, you must make estimated tax payments if you expect to owe, after subtracting your withholding and credits, at least \$500 in tax for 1992, and you expect your withholding and credits to be less than the **smaller** of:

- 90% of the tax shown on your 1992 tax return, or
- 100% of the tax shown on your 1991 tax return (the return must cover all 12 months).

**Caution:** If 100% of your 1991 tax is the **smaller** of the two amounts, see **Limit on Use of Prior Year's Tax** on this page for special rules that may apply to you.

Generally, you do not have to pay estimated tax if your 1992 income tax return will show (1) a tax refund, or (2) a tax balance due of less than \$500.

**Tax Law Changes Effective for 1992**

Use your 1991 tax return as a guide for figuring your estimated tax, but be sure to consider the changes noted in this section. For other changes that may affect your 1992 estimated tax, get **Pub. 553**, Highlights of 1991 Tax Changes. **Pub. 505**, Tax Withholding and Estimated Tax, may also be helpful.

**Expiring Tax Provisions.** At the time this package went to print, several tax provisions, including the self-employed health insurance deduction, were scheduled to expire 12/31/91. See Pub. 553 to find out if these provisions were extended.

**Limit on Use of Prior Year's Tax.** Some nonresident aliens (other than farmers and fishermen) with income over a certain amount must make a special computation to figure their estimated tax payments. If these individuals have wages subject to U.S. income tax withholding, they may use 100% of their 1991 tax to figure the amount of their first payment but they may not be able to use that amount to figure their remaining payments. To see if this special computation applies to you, first fill in the 1991 Estimated Tax Worksheet (on page 3) through

line 16b. Then, answer the questions below. But if you answer NO to any question, stop and read the instructions below question 3.

1. Did you make any estimated tax payments for 1991, 1990, or 1989, **OR** were you charged an estimated tax penalty for any of those years? (If either applies, answer "Yes.") . . . . .  Yes  No
2. Do you expect your 1992 adjusted gross income (AGI) to be over \$75,000 (\$37,500 if married filing separately)? . . . . .  Yes  No
3. Do you expect your 1992 modified AGI (defined below) to exceed your 1991 actual AGI by more than \$40,000 (\$20,000 if married filing separately)? . . . . .  Yes  No

If you answered **NO** to any of the questions above, you don't have to make the special computation. Instead, fill in the rest of the worksheet on page 3.

If you answered **YES** to all three of the questions above, you must make the special computation. Do not fill in the rest of the worksheet on page 3. Instead, use the **1992 Estimated Tax Worksheet Limiting Use of Prior Year's Tax** in Pub. 505 to figure all your estimated tax payments. If you have wages subject to U.S. income tax withholding, that worksheet allows you to use 100% of your 1991 tax to figure your first payment.

**Modified AGI** for this purpose means AGI figured without including any gain from the sale or exchange of your main home or gain from a casualty, theft, condemnation, or other involuntary conversion required to be shown on your 1992 return. Partners and shareholders in an S corporation must include their income, gains and losses (other than from the disposition of their interests in a partnership or S corporation), and deductions for 1991 from the partnership or S corporation instead of the amounts for 1992. But this rule does not apply to general partners, partners who owned at least a 10% capital or profit interest in the partnership, or shareholders who owned at least 10% of the stock (vote or value) of the S corporation.

**To Figure Your Estimated Tax Use**

- The 1992 Estimated Tax Worksheet on page 3
- The instructions below for the worksheet on page 3
- The 1992 Tax Rate Schedule on page 2 for your filing status\*
- Your 1991 tax return as a guide

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

**Instructions for Worksheet on Page 3**

**Line 7—Additional Taxes.** Enter the additional taxes from **Form 4970**, Tax on Accumulation Distribution of Trusts, or **Form 4972**, Tax on Lump-Sum Distributions.

**Line 9—Credits.** See the 1991 Form 1040NR, lines 39 through 42, and the related instructions.

**Line 11—Other Taxes.** Enter any other taxes, such as tax on early distributions (Form 5329, Part II, only), and alternative minimum tax. Do not include any recapture of Federal mortgage subsidy. For details, see pages 11 and 12 of the 1991 Instructions for Form 1040NR. You do not have to include social security and Medicare tax on tip income not reported to your employer or uncollected employee social security and Medicare or RRTA tax on tips or group-term life insurance.

## Payment Due Dates

If you received wages subject to U.S. income tax withholding, make your first estimated tax payment by April 15, 1992. Otherwise, make it by June 15, 1992. 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 on April 15 or June 15, 1992, you may meet the requirements to make estimated tax payments later. In this case, make your estimated tax payments as follows:

If the requirement to pay estimated tax is met after:	Payment date is:	Of the estimated tax due, pay:
Mar. 31 and before June 1	June 15, 1992	. . . 1/2
May 31 and before Sept. 1	Sept. 15, 1992	. . . 3/4
Aug. 31 . . . . .	Jan. 15, 1993	. . . all

If you file your 1992 Form 1040NR by February 1, 1993, and pay any balance due, then you do not have to make the payment that would otherwise be due January 15, 1993.

**Fiscal Year Filers.** If your return is on a fiscal year basis, your due dates are the 15th day of the 4th, 6th, and 9th months of your fiscal year, and the 1st month of the following fiscal year. If any date falls on a Saturday, Sunday, or legal holiday, use the next regular workday.

## Amending Estimated Tax Payments

To change or amend your estimated payments, first refigure your estimated tax using the worksheet on page 3. From your new estimated tax, subtract any amount of 1991 tax overpayment credited to 1992 and any estimated payments made to date. Make your remaining payments using the instructions for Payment Due Dates on this page.

## How To Complete and Use the Payment-Voucher

There is a separate voucher for each due date. Please be sure you use the voucher with the correct due date shown in the upper right hand corner. Complete and send in the voucher only if a payment is due. To complete your voucher:

- Type or print your name, address, and social security number in the space provided on the voucher.

- Enter the amount you are sending in on the payment line of the voucher. You may apply all or part of your 1991 overpayment to any voucher.
- Enclose your payment, making the check or money order payable to: "Internal Revenue Service" (Not "IRS").
- Do not staple or attach your payment to the voucher.
- Write your social security number and "1992 Form 1040-ES" on your check or money order.
- Mail your payment-voucher to the Internal Revenue Service, P.O. Box 8318, Philadelphia, PA 19162-0825.
- Fill in the Record of Estimated Tax Payments below for your files.

If you changed your name and made estimated tax payments using your old name, attach a statement to the front of your 1992 income tax return. List all of the estimated tax payments you and your spouse made for 1992, the address where you made the payments, and the name(s) and social security number(s) under which you made the payments.

## 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, or you did not make the payments on time 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.

## Record of Estimated Tax Payments

(see this page for correct payment due dates)

Payment number	(a) Date	(b) Amount paid	(c) 1991 overpayment credit applied	(d) Total amount paid and credited (add (b) and (c))
1				
2				
3				
4				
<b>Total</b>				

## 1992 Tax Rate Schedules

**Caution:** Do not use these Tax Rate Schedules to figure your 1991 taxes. Use only to figure your 1992 estimated taxes.

Schedule X—Single				Schedule Y—Married filing separately			
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	\$21,450	..... 15%	\$0	\$0	\$17,900	..... 15%	\$0
21,450	51,900	<b>\$3,217.50 + 28%</b>	<b>21,450</b>	17,900	43,250	<b>\$2,685.00 + 28%</b>	<b>17,900</b>
51,900	.....	<b>11,743.50 + 31%</b>	<b>51,900</b>	43,250	.....	<b>9,783.00 + 31%</b>	<b>43,250</b>
Schedule Z—Qualifying widows and widowers							
If line 5 is:		The tax is:	of the amount over—				
Over—	But not over—						
\$0	\$35,800	..... 15%	\$0				
35,800	86,500	<b>\$5,370.00 + 28%</b>	<b>35,800</b>				
86,500	.....	<b>19,566.00 + 31%</b>	<b>86,500</b>				

**1992 Estimated Tax Worksheet—For Nonresident Alien Individuals** (keep for your records)

<p><b>1</b> Total expected 1992 income effectively connected with a U.S. trade or business. <b>Caution:</b> If this amount is over \$105,250 (\$52,625 if married filing separately), your itemized deductions and your deduction for exemptions may be limited. See Pub. 505 for details . . . . .</p>	<b>1</b>	
<p><b>2</b> Enter itemized deductions (see 1991 Instructions for Form 1040NR) . . . . .</p>	<b>2</b>	
<p><b>3</b> Subtract line 2 from line 1 . . . . .</p>	<b>3</b>	
<p><b>4</b> Exemptions. Multiply \$2,300 by the number of exemptions claimed. (Residents of Canada, Mexico, Japan, Republic of Korea, and U.S. nationals, see the 1991 Instructions for Form 1040NR.) . . . . .</p>	<b>4</b>	
<p><b>5</b> Subtract line 4 from line 3 . . . . .</p>	<b>5</b>	
<p><b>6</b> <b>Tax.</b> Figure your tax on the amount on line 5 by using the 1992 Tax Rate Schedules on page 2. DO NOT use the Tax Table or Tax Rate Schedules in the 1991 Form 1040NR Instructions. <b>Caution:</b> If you have a net capital gain and line 5 is over \$51,900 (\$43,250 if married filing separately), you may be able to lower your tax. See Pub. 505 for details . . . . .</p>	<b>6</b>	
<p><b>7</b> Additional taxes (see line 7 instructions) . . . . .</p>	<b>7</b>	
<p><b>8</b> Add lines 6 and 7 . . . . .</p>	<b>8</b>	
<p><b>9</b> Credits (see line 9 instructions). Do not include any income tax withholding on this line . . . . .</p>	<b>9</b>	
<p><b>10</b> Subtract line 9 from line 8. Enter the result, but not less than zero . . . . .</p>	<b>10</b>	
<p><b>11</b> Other taxes (see line 11 instructions) . . . . .</p>	<b>11</b>	
<p><b>12</b> Estimated 1992 tax on income effectively connected with a U.S. trade or business (add lines 10 and 11).</p>	<b>12</b>	
<p><b>13</b> Total expected 1992 income not effectively connected with a U.S. trade or business . <b>13</b></p>	<b>13</b>	
<p><b>14</b> Multiply line 13 by 30% or lower treaty rate (see 1991 Instructions for Form 1040NR) . . . . .</p>	<b>14</b>	
<p><b>15a</b> Add lines 12 and 14 . . . . .</p>	<b>15a</b>	
<p><b>b</b> Credit for Federal tax on fuels (from <b>Form 4136</b>) . . . . .</p>	<b>15b</b>	
<p><b>c</b> Subtract line 15b from line 15a. <b>THIS IS YOUR TOTAL 1992 ESTIMATED TAX</b> . . . . . ▶</p>	<b>15c</b>	
<p><b>16a</b> Multiply line 15c by 90% (66⅔% for farmers and fishermen) . . . . . <b>16a</b></p>	<b>16a</b>	
<p><b>b</b> Enter 100% of the tax shown on your 1991 tax return . . . . . <b>16b</b></p>	<b>16b</b>	
<p><b>Caution:</b> If 16b is <b>smaller</b> than 16a <b>and</b> line 1 above is over \$75,000 (\$37,500 if married filing separately), stop here and see <b>Limit on Use of Prior Year's Tax</b> on page 1 before continuing.</p>	<b>16c</b>	
<p><b>c</b> Enter the <b>smaller</b> of line 16a or 16b. <b>THIS IS YOUR REQUIRED ANNUAL PAYMENT</b> . . . . . ▶</p>	<b>16c</b>	
<p><b>Caution:</b> Generally, if you do not prepay at least the amount on line 16c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 15c is as accurate as possible. If you prefer, you may pay 100% of your 1992 estimated tax (line 15c). For more details, get Pub. 505.</p>	<b>16c</b>	
<p><b>17</b> Income tax withheld and estimated to be withheld during 1992 plus any amount paid on Form 1040C . . . . .</p>	<b>17</b>	
<p><b>18</b> Subtract line 17 from line 16c. (<b>Note:</b> If line 15c minus line 17 is less than \$500, you do not have to make estimated tax payments.) If you are applying an overpayment from 1991 to 1992 estimated tax, see <b>How To Complete and Use the Payment-Voucher</b> on page 2 . . . . .</p>	<b>18</b>	
<p><b>19</b> If your first payment is due April 15, 1992, enter ¼ of line 18 (minus any 1991 overpayment you are applying to this installment) here and on your payment-voucher(s). If you don't have wages subject to U.S. income tax withholding and your first payment is due June 15, 1992, enter ½ of line 16c on your first voucher and ¼ of line 16c on your second and third vouchers. Reduce each installment by ⅓ of line 17 and any 1991 overpayment you are applying to the installment</p>	<b>19</b>	

**Note:** If you are not required to file the voucher due April 15 (or June 15), 1992, at this time, you may have to file by a later date. See **Payment Due Dates** on page 2.

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

**1992**  
**Payment-**  
**Voucher** **4**

OMB No. 1545-0087

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1992 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

**Calendar year—Due Jan. 15, 1993**

Amount of payment  \$ .....	Please type or print	Your social security number	
		Your first name and initial	Your last name
		Address (number, street, and apt. no.)	
		City, state, and ZIP code	



Form **1040-ES (NR)**

Department of the Treasury  
Internal Revenue Service

**1992**  
**Payment-**  
**Voucher 3**

OMB No. 1545-0087

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1992 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

**Calendar year—Due Sept. 15, 1992**

Amount of payment  \$ .....	Please type or print	Your social security number	
		Your first name and initial	Your last name
		Address (number, street, and apt. no.)	
		City, state, and ZIP code	

For Paperwork Reduction Act Notice, see instructions on page 1.

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Form **1040-ES (NR)**

Department of the Treasury  
Internal Revenue Service

**1992**  
**Payment-**  
**Voucher 2**

OMB No. 1545-0087

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1992 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

**Calendar year—Due June 15, 1992**

Amount of payment  \$ .....	Please type or print	Your social security number	
		Your first name and initial	Your last name
		Address (number, street, and apt. no.)	
		City, state, and ZIP code	

For Paperwork Reduction Act Notice, see instructions on page 1.

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Form **1040-ES (NR)**

Department of the Treasury  
Internal Revenue Service

**1992**  
**Payment-**  
**Voucher 1**

OMB No. 1545-0087

Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1992 Form 1040-ES" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.

**Calendar year—Due April 15, 1992**

Amount of payment  \$ .....	Please type or print	Your social security number	
		Your first name and initial	Your last name
		Address (number, street, and apt. no.)	
		City, state, and ZIP code	

For Paperwork Reduction Act Notice, see instructions on page 1.