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: Over—	But not over—	The tax is:	of the amount over—
$0	$X,XXX	.... 10%	$0
X,XXX	XX,XXX	$XXX.XX + 15%	X,XXX
XX,XXX	XX,XXX	X,XXX.XX + 25%	XX,XXX
XX,XXX	XXX,XXX	XX,XXX.XX + 28%	XX,XXX
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%	XXX,XXX
XXX,XXX	....	XXX,XXX.XX + 35%	XXX,XXX

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

If line 5 is: Over—	But not over—	The tax is:	of the amount over—
$0	$XX,XXX	.... 10%	$0
XX,XXX	XX,XXX	$X,XXX.XX + 15%	XX,XXX
XX,XXX	XXX,XXX	X,XXX.XX + 25%	XX,XXX
XXX,XXX	XXX,XXX	XX,XXX.XX + 28%	XXX,XXX
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%	XXX,XXX
XXX,XXX	....	XXX,XXX.XX + 35%	XXX,XXX

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

If line 5 is: Over—	But not over—	The tax is:	of the amount over—
$0	$XX,XXX	.... 10%	$0
XX,XXX	XX,XXX	$X,XXX.XX + 15%	XX,XXX
XX,XXX	XXX,XXX	X,XXX.XX + 25%	XX,XXX
XXX,XXX	XXX,XXX	XX,XXX.XX + 28%	XXX,XXX
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%	XXX,XXX
XXX,XXX	....	XX,XXX.XX + 35%	XXX,XXX

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

If line 5 is: Over—	But not over—	The tax is:	of the amount over—
$0	$X,XXX	.... 10%	$0
X,XXX	XX,XXX	$XXX.XX + 15%	X,XXX
XX,XXX	XX,XXX	X,XXX.XX + 25%	XX,XXX
XX,XXX	XXX,XXX	XX,XXX.XX + 28%	XX,XXX
XXX,XXX	XXX,XXX	XX,XXX.XX + 33%	XXX,XXX
XXX,XXX	....	XX,XXX.XX + 35%	XXX,XXX

Tear off here

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 pages 2 and 3 for payment due dates.)

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.

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 send it to "Internal Revenue Service" at . . .
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, Hawaii, Nevada, New Mexico, Oregon, Utah	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 660406 Dallas, TX 75266-0406
Arizona, Colorado, Idaho, Illinois, Iowa, Kansas, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Washington, 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 660406 Dallas, TX 75266-0406 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.

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

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

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

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

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

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.