

2009 Estimated Tax Worksheet

Keep for Your Records



1	Adjusted gross income you expect in 2009 (see instructions below)		1
2	<ul style="list-style-type: none"> If you plan to itemize deductions, enter the estimated total of your itemized deductions. <p>Caution: If line 1 above is over \$XXX,XXX (\$XX,XXX if married filing separately), your deduction may be reduced. See Pub. 505 for details.</p> <ul style="list-style-type: none"> If you do not plan to itemize deductions, enter your standard deduction from page 1. 		2
3	Subtract line 2 from line 1		3
4	Exemptions. Multiply \$X,XXX by the number of personal exemptions. Caution: See Pub. 505 to figure the amount to enter if line 1 above is over: \$XXX,XXX if married filing jointly or qualifying widow(er); \$XXX,XXX if head of household; \$XXX,XXX if single; or \$XXX,XXX if married filing separately		4
5	Subtract line 4 from line 3		5
6	Tax. Figure your tax on the amount on line 5 by using the 2009 Tax Rate Schedules on page 5. Caution: If you will have qualified dividends or a net capital gain, or expect to claim the foreign earned income exclusion or housing exclusion, see Pub. 505 to figure the tax		6
7	Alternative minimum tax from Form 6251		7
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44, or Form 1040A, line 28		8
9	Credits (see instructions below). Do not include any income tax withholding on this line		9
10	Subtract line 9 from line 8. If zero or less, enter -0-		10
11	Self-employment tax (see instructions below). Estimate of 2009 net earnings from self-employment \$_____ ; if \$XXX,XXX or less , multiply the amount by 15.3%; if more than \$XXX,XXX , multiply the amount by 2.9%, add \$XX,XXX to the result, and enter the total. Caution: If you also have wages subject to social security tax or the 6.2% portion of tier 1 Railroad Retirement tax, see Pub. 505 to figure the amount to enter		11
12	Other taxes (see instructions below)		12
13a	Add lines 10 through 12		13a
b	Earned income credit, additional child tax credit, and credits from Forms 4136, 8801 (line 27), and 8885		13b
c	Total 2009 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0-		13c
14a	Multiply line 13c by 90% (66% for farmers and fishermen)	14a	
b	Enter the tax shown on your 2008 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 2009, more than \$75,000)	14b	
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b		14c
	Caution: 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 can pay the amount shown on line 13c. For details, see Pub. 505.		
15	Income tax withheld and estimated to be withheld during 2009 (including income tax withholding on pensions, annuities, certain deferred income, etc.)		15
16a	Subtract line 15 from line 14c	16a	
	Is the result zero or less?		
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.		
	<input type="checkbox"/> No. Go to line 16b.		
b	Subtract line 15 from line 13c	16b	
	Is the result less than \$1,000?		
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.		
	<input type="checkbox"/> No. Go to line 17 to figure your required payment.		
17	If the first payment you are required to make is due April 15, 2009, enter 1/4 of line 16a (minus any 2008 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order. (Note: Household employers, see instructions below.)		17

Instructions for the 2009 Estimated Tax Worksheet

Line 1. Adjusted gross income. Use your 2008 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2009 (but be sure to consider the items listed under *What's New* that begins on page 1). For more details on figuring your adjusted gross income, see *Expected AGI—Line 1* in chapter 2 of Pub. 505. If you are self-employed, be sure to take into account the deduction for one-half of your self-employment tax (2008 Form 1040, line 27).

Line 9. Credits. See the 2008 Form 1040, lines 47 through 55, or Form 1040A, lines 29 through 33, and the related instructions.

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 2009 net earnings from self-employment, be sure to use only 92.35% (.9235) of your total net profit from self-employment.

Line 12. Other taxes. Use the instructions for the 2008 Form 1040 to determine if you expect to owe, for 2009, any of the taxes that would have been entered on your 2008 Form 1040, lines 59 (additional tax on early distributions only), 60, and 61, and any write-ins on line 62, or any amount from Form 1040A, line 36. On line 12, enter the total of those taxes, subject to the following two exceptions.

Exception 1. Include household employment taxes from Form 1040, line 61, on this line only 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.

If you meet one or both of the above, include in the amount on line 12 the total of your household employment taxes before subtracting advance EIC payments made to your employee(s).

Exception 2. Of the amounts for other taxes that may be entered on Form 1040, line 62, do not include on line 12: tax on recapture of a federal mortgage subsidy, uncollected employee social security and Medicare tax or RRTA tax on tips or group-term life insurance, tax on golden parachute payments, or excise tax on insider stock compensation from an expatriated corporation. These taxes are not required to be paid until the due date of your income tax return (not including extensions).

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

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:	But not over—	The tax is:	of the amount over—
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:	But not over—	The tax is:	of the amount over—
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:	But not over—	The tax is:	of the amount over—
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:	But not over—	The tax is:	of the amount over—
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
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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.

<Caution> Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. A private delivery service must use the street address for the appropriate Internal Revenue Service Center, as provided to them by the IRS.

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

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

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.