

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**, 16 min.; **Preparing the worksheets and payment vouchers**, 1 hr., 3 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-TAX-FORM (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 1993, and you expect your withholding and credits to be less than the **smaller** of:

- 90% of the tax shown on your 1993 tax return, or
- 100% of the tax shown on your 1992 tax return (the return must cover all 12 months).

Caution: If 100% of your 1992 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 1993 income tax return will show (1) a tax refund, or (2) a tax balance due of less than \$500.

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 1992 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 **1993 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 1992, 1991, or 1990, **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 1993 adjusted gross income (AGI) to be over \$75,000 (\$37,500 if married filing separately)? . . . Yes No
3. Do you expect your 1993 **modified AGI** (defined below) to exceed your 1992 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 **1993 Estimated Tax Worksheet Limiting Use of Prior Year's Tax** in **Pub. 505**, Tax Withholding and Estimated Tax, 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 1992 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 1993 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 1992 from the partnership or S corporation instead of the amounts for 1993. 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.

Tax Law Changes Effective for 1993

Use your 1992 tax return as a guide in figuring your 1993 estimated tax, but be sure to consider the changes noted in this section. For more information on the following provisions and other changes that may affect your 1993 estimated tax, get **Pub. 553**, Highlights of 1992 Tax Changes.

Qualified Electric Vehicle Credit. A tax credit equal to 10% of the cost of a qualified new electric vehicle, or \$4,000, whichever is less, is available for each vehicle placed in service after June 30, 1993.

Deduction for Clean-Fuel Vehicle Property. A deduction is available for qualified clean-fuel vehicle property placed in service after June 30, 1993. Qualified clean-fuel vehicle property includes the engine (and its related fuel storage, delivery, and exhaust systems) of a new vehicle that uses a clean-burning fuel. New retrofit parts and components used to convert a vehicle to operate on a clean-burning fuel are also qualified clean-fuel vehicle property. To qualify, the vehicle must be made for use on public roads and have at least four wheels. Clean-burning fuels are natural gas, liquefied natural gas, liquefied petroleum (LP) gas, hydrogen, electricity, and fuels containing at least 85% alcohol (including methanol or ethanol) or ether. The deduction is generally limited to \$2,000 for each vehicle. A higher limit applies to certain trucks, vans, and buses.

Repeal of Certain Tax Preferences Relating to Oil and Gas Production. Starting in 1993, the alternative minimum tax preference for oil and gas depletion is repealed for independent producers and royalty owners. Also, beginning in 1993, for taxpayers other than integrated oil companies, the tax preference item for intangible drilling costs of oil and gas wells will no longer apply, except to the extent this change causes alternative minimum taxable income (with certain adjustments) to be reduced by more than 30%. In addition, the energy preference adjustment has been eliminated.

Travel Expenses. Travel expenses paid or incurred after 1992 in connection with employment away from home are not deductible if that period of employment exceeds 1 year. Such employment is not considered temporary.

To Figure Your Estimated Tax Use

- The **1993 Estimated Tax Worksheet** on page 3
- The instructions on page 2 for the worksheet on page 3
- The **1993 Tax Rate Schedule** on page 2 for your filing status*
- Your 1992 tax return as a guide

If you receive your income unevenly throughout the year, for example, 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.

*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 1992 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 page 12 of the 1992 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, 1993. Otherwise, make it by June 15, 1993. 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, 1993, 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, 1993 . . .	1/2
May 31 and before Sept. 1 . . .	Sept. 15, 1993 . . .	3/4
Aug. 31	Jan. 18, 1994 . . .	all

If you file your 1993 Form 1040NR by January 31, 1994, and pay any balance due, then you do not have to make the payment that would otherwise be due January 18, 1994.

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 current 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 1992 tax overpayment credited to 1993 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

corner. Complete and send in the voucher **only** if you are making a payment. To complete your voucher:

- Type or print your name, address, and social security number in the space provided on the voucher.
- Enter only the amount you are sending in on the payment line of the voucher. When making payments of estimated tax, be sure to take into account any 1992 overpayment that you choose to credit against your 1993 tax, but do not include the overpayment amount on this line.
- 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 "1993 Form 1040-ES" on your check or money order.
- Mail your payment voucher to the Internal Revenue Service, P.O. Box 839, Newark, NJ 07101-0839.
- 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 1993 income tax return. List all of the estimated tax payments you and your spouse (if any) made for 1993, 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) 1992 overpayment credit applied	(d) Total amount paid and credited (add (b) and (c))
1				
2				
3				
4				
Total				

1993 Tax Rate Schedules

Caution: Do not use these Tax Rate Schedules to figure your 1992 taxes. Use only to figure your 1993 estimated taxes.

Schedule X—Single				Schedule Y—Married filing separately			
If line 5 is:	But not over—	The tax is:	of the amount over—	If line 5 is:	But not over—	The tax is:	of the amount over—
Over—				Over—			
\$0	\$22,100	15%	\$0	\$0	\$18,450	15%	\$0
22,100	53,500	\$3,315.00 + 28%	22,100	18,450	44,575	\$2,767.50 + 28%	18,450
53,500		12,107.00 + 31%	53,500	44,575		10,082.50 + 31%	44,575
Schedule Z—Qualifying widows and widowers							
If line 5 is:	But not over—	The tax is:	of the amount over—				
Over—							
\$0	\$36,900	15%	\$0				
36,900	89,150	\$5,535.00 + 28%	36,900				
89,150		20,165.00 + 31%	89,150				

1993 Estimated Tax Worksheet—For Nonresident Alien Individuals (keep for your records)

<p>1 Total expected 1993 income effectively connected with a U.S. trade or business. Caution: If this amount is over \$108,450 (\$54,225 if married filing separately), your itemized deductions and your deduction for exemptions may be limited. See Pub. 505 for details</p> <p>2 Enter itemized deductions (see 1992 Instructions for Form 1040NR)</p> <p>3 Subtract line 2 from line 1</p> <p>4 Exemptions. Multiply \$2,350 by the number of exemptions claimed. (Residents of Canada, Mexico, Japan, Republic of Korea, and U.S. nationals, see the 1992 Instructions for Form 1040NR.)</p> <p>5 Subtract line 4 from line 3</p> <p>6 Tax. Figure your tax on the amount on line 5 by using the 1993 Tax Rate Schedules on page 2. DO NOT use the Tax Table or Tax Rate Schedules in the 1992 Form 1040NR Instructions. Caution: If you have a net capital gain and line 5 is over \$53,500 (\$44,575 if married filing separately), you may be able to lower your tax. See Pub. 505 for details</p> <p>7 Additional taxes (see line 7 instructions)</p> <p>8 Add lines 6 and 7</p> <p>9 Credits (see line 9 instructions). Do not include any income tax withholding on this line</p> <p>10 Subtract line 9 from line 8. Enter the result, but not less than zero</p> <p>11 Other taxes (see line 11 instructions)</p> <p>12 Estimated 1993 tax on income effectively connected with a U.S. trade or business (add lines 10 and 11).</p> <p>13 Total expected 1993 income not effectively connected with a U.S. trade or business . 13 _____</p> <p>14 Multiply line 13 by 30% or lower treaty rate (see 1992 Instructions for Form 1040NR)</p> <p>15a Add lines 12 and 14</p> <p>b Credit for Federal tax paid on fuels (from Form 4136)</p> <p>c Subtract line 15b from line 15a. THIS IS YOUR TOTAL 1993 ESTIMATED TAX ▶</p> <p>16a Multiply line 15c by 90% (66⅔% for farmers and fishermen) 16a _____</p> <p>b Enter 100% of the tax shown on your 1992 tax return 16b _____</p> <p>Caution: If 16b is smaller than 16a and line 1 above is over \$75,000 (\$37,500 if married filing separately), stop here and see Limit on Use of Prior Year's Tax on page 1 before continuing.</p> <p>c Enter the smaller of line 16a or 16b. THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY . . . ▶</p> <p>Caution: 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. 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 15c. For more details, get Pub. 505.</p> <p>17 Income tax withheld and estimated to be withheld during 1993 plus any amount paid on Form 1040-C</p> <p>18 Subtract line 17 from line 16c. (Note: If zero or less, or line 15c minus line 17 is less than \$500, stop here. You are not required to make estimated tax payments.)</p> <p>19 If your first payment is due April 15, 1993, enter ¼ of line 18 (minus any 1992 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, 1993, 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 1992 overpayment you are applying to the installment</p> <p>Note: If you are not required to file the voucher due April 15 (or June 15), 1993, at this time, you may have to file by a later date. See Payment Due Dates on page 2.</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15a</p> <p>15b</p> <p>15c</p> <p>16a</p> <p>16b</p> <p>16c</p> <p>17</p> <p>18</p> <p>19</p>	
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Tear off here

Form **1040-ES (NR)**

1993
Payment
Voucher 4

Department of the Treasury
Internal Revenue Service

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 "1993 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. 18, 1994

<p>Amount of payment</p> <p>\$</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Please type or print</p>	<p>Your social security number</p> <hr/> <p>Your first name and initial Your last name</p> <hr/> <p>Address (number, street, and apt. no.)</p> <hr/> <p>City, state, and ZIP code</p>
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Return this voucher with check or money order payable to the **"Internal Revenue Service."** Please write your social security number and "1993 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, 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	

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

Tear off here

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Calendar year—Due June 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	

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Calendar year—Due April 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	

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