

**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**, 1 hr., 19 min.; **Learning about the law**, 19 min.; **Preparing the worksheets and payment vouchers**, 53 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 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 **Where To File Your Payment Voucher** on page 5.

**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, unemployment compensation, etc.

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 3 will help you figure the correct amount to pay. The vouchers in this package are for crediting your estimated tax payments to your account correctly. Use the **Record of Estimated Tax Payments** on page 5 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, we will mail you a preprinted 1040-ES package with your name, address, and social security number on each payment voucher. Use the preprinted vouchers when you receive them to make your **remaining** estimated tax payments for the year. 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, 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 tax return. 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 package of preprinted payment vouchers.

**Who Must Make Estimated Tax Payments**

In most cases, 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 you were a U.S. citizen or resident alien for all of 1992 and you had no tax liability for the full 12-month 1992 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 can avoid having to make estimated tax payments 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.

**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.

**Limit on Use of Prior Year's Tax.** Some individuals (other than farmers and fishermen) with income over a certain amount must make a special computation to figure their estimated tax payments. Although these individuals may use 100% of their 1992 tax to figure the amount of their first payment, 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 14b. 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. Is your 1993 adjusted gross income (AGI) on line 1 of the worksheet more than \$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 to figure all your estimated tax payments. That worksheet uses 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.

**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 1992 Tax Changes

Instructions for the 1992 Form 1040 or 1040A

For forms and publications, call 1-800-TAX-FORM

(1-800-829-3676). For assistance, call 1-800-829-1040.

## 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, see Pub. 553.

**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 4 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.

**Standard Deduction for 1993.** If you do not itemize your deductions, you may take the 1993 standard deduction listed below:

Filing Status	Standard Deduction
Married filing jointly or Qualifying widow(er)	\$6,200
Head of household	\$5,450
Single	\$3,700
Married filing separately	\$3,100

**Caution:** If you can be claimed as a dependent on another person's 1993 return, your standard deduction is the greater of \$600 or your earned income, 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	\$900
65 or older and blind	\$1,800

2. You are a married individual (filing jointly or separately) or a qualifying widow(er) and are:

65 or older or blind	\$700
65 or older and blind	\$1,400
Both spouses 65 or older	\$1,400*
Both spouses 65 or older and blind	\$2,800*

\* If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

## To Figure Your Estimated Tax Use

- The **1993 Estimated Tax Worksheet** on page 3
- The instructions on page 4 for the worksheet on page 3
- The **1993 Tax Rate Schedules** below
- Your 1992 tax return as a guide

See the 1992 Instructions for Form 1040 or 1040A for information on figuring your income, deductions, and credits, including the taxable amount of social security benefits.

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.

To amend or correct your estimated tax, see **Amending Estimated Tax Payments** on page 4.

## 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.

### Single—Schedule X

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$22,100	.....15%	\$0
22,100	53,500	\$3,315.00 + 28%	22,100
53,500	.....	12,107.00 + 31%	53,500

### Head of household—Schedule Z

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$29,600	.....15%	\$0
29,600	76,400	\$4,440.00 + 28%	29,600
76,400	.....	17,544.00 + 31%	76,400

### Married filing jointly or Qualifying widow(er)—Schedule Y-1

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$36,900	.....15%	\$0
36,900	89,150	\$5,535.00 + 28%	36,900
89,150	.....	20,165.00 + 31%	89,150

### Married filing separately—Schedule Y-2

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$18,450	.....15%	\$0
18,450	44,575	\$2,767.50 + 28%	18,450
44,575	.....	10,082.50 + 31%	44,575

## 1993 Estimated Tax Worksheet (keep for your records)

1 Enter amount of adjusted gross income you expect in 1993 . . . . .	1		
2 • If you plan to itemize deductions, enter the estimated total of your itemized deductions. <b>Caution:</b> If line 1 above is over \$108,450 (\$54,225 if married filing separately), your deduction may be reduced. See Pub. 505 for details.	2		
• If you do not plan to itemize deductions, see <b>Standard Deduction for 1993</b> on page 2, and enter your standard deduction here.			
3 Subtract line 2 from line 1 . . . . .	3		
4 Exemptions. Multiply \$2,350 by the number of personal exemptions. If you can be claimed as a dependent on another person's 1993 return, your personal exemption is not allowed. <b>Caution:</b> If line 1 above is over \$162,700 (\$135,600 if head of household; \$108,450 if single; \$81,350 if married filing separately), get Pub. 505 to figure the amount to enter . . . . .	4		
5 Subtract line 4 from line 3 . . . . .	5		
6 <b>Tax.</b> 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 the Tax Rate Schedules in the 1992 Form 1040 or Form 1040A instructions. <b>Caution:</b> If you have a net capital gain and line 5 is over \$89,150 (\$76,400 if head of household; \$53,500 if single; \$44,575 if married filing separately), get Pub. 505 to figure the tax	6		
7 Additional taxes (see line 7 instructions) . . . . .	7		
8 Add lines 6 and 7 . . . . .	8		
9 Credits (see line 9 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. Estimate of 1993 net earnings from self-employment \$.....; if <b>\$57,600 or less</b> , multiply the amount by .153; if <b>more than \$57,600</b> , see line 11 instructions for the amount to enter. <b>Caution:</b> If you also have wages subject to social security or Medicare tax, get Pub. 505 to figure the amount to enter . . . . .	11		
12 Other taxes (see line 12 instructions) . . . . .	12		
13a Add lines 10 through 12 . . . . .	13a		
b Earned income credit and credit from <b>Form 4136</b> . . . . .	13b		
c Subtract line 13b from line 13a. Enter the result, but not less than zero. <b>THIS IS YOUR TOTAL 1993 ESTIMATED TAX</b> . . . . . ▶	13c		
14a Multiply line 13c by 90% (66⅔% for farmers and fishermen) . . . . .	14a		
b Enter 100% of the tax shown on your 1992 tax return . . . . .	14b		
<b>Caution:</b> If 14b is <b>smaller</b> than 14a <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.			
c Enter the <b>smaller</b> of line 14a or 14b. <b>THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY</b> . . . . . ▶	14c		
<b>Caution:</b> Generally, if you do not prepay 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, get Pub. 505.			
15 Income tax withheld and estimated to be withheld during 1993 (including income tax withholding on pensions, annuities, certain deferred income, etc.) . . . . .	15		
16 Subtract line 15 from line 14c. ( <b>Note:</b> If zero or less, or line 13c minus line 15 is less than \$500, stop here. You are not required to make estimated tax payments.) . . . . .	16		
17 If the first payment you are required to make is due April 15, 1993, enter ¼ of line 16 (minus any 1992 overpayment that you are applying to this installment) here and on your payment voucher(s)	17		

## Instructions for Worksheet on Page 3

**Line 1**—If you are self-employed, be sure to take into account the deduction for one-half of your self-employment tax.

**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 1040, lines 41 through 45, or Form 1040A, lines 24a and 24b, 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 1993 net earnings from self-employment, be sure to use only 92.35% of your total net profit from self-employment.

If your estimate of 1993 net earnings from self-employment is more than \$57,600 but less than \$135,000, multiply the amount in excess of \$57,600 by .029. Add \$8,812.80 to the result and enter the total on line 11. If your estimate of 1993 net earnings from self-employment is \$135,000 or more, enter \$11,057.40 on line 11.

**Line 12—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 the 1992 Instructions for Form 1040, line 49. 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

Use one of the following charts to determine your payment due dates. Payments are due by the dates indicated whether or not you are outside the United States and Puerto Rico.

You may have a large change in income, deductions, additional taxes, or credits during the year that may require you to make estimated tax payments. If you meet the requirement to make estimated tax payments after March 31, use Chart B. Otherwise, use Chart A to determine the payment due dates.

Whether you have steady or unexpected income, you do not have to make the payment due January 18, 1994, if you:

- File your 1993 Form 1040 or 1040A by January 31, 1994, and
- Pay the entire balance due with the return.

**Chart A—Individuals With Steady Income.** You may pay all of your estimated tax by April 15, 1993, or in four equal amounts by the dates below.

Estimated payments due by:

1st Payment . . . . .	April 15, 1993
2nd Payment . . . . .	June 15, 1993
3rd Payment . . . . .	Sept. 15, 1993
4th Payment . . . . .	Jan. 18, 1994

**Chart B—Individuals With Unexpected Income.** Use the amount on line 16 of the estimated tax worksheet, minus any 1992 overpayment that was applied to 1993, for the estimated tax due.

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

**Farmers and Fishermen.** If at least two-thirds of your gross income for 1992 or 1993 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 18, 1994, or
- File your 1993 Form 1040 by March 1, 1994, and pay the total tax due. In this case, 1993 estimated payments are not required.

**Fiscal Year Filers.** You are on a fiscal year if your 12-month tax period ends on any day except December 31. Due dates for fiscal year filers are the 15th day of the 4th, 6th, and 9th months for 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 working day.

## 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.

## 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 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.

## 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. If filing a joint voucher, also enter your spouse's name and social security number.
- 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 address shown on page 5 for the place where you live.
- Fill in the **Record of Estimated Tax Payments** on page 5 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 Form 1040 or 1040A. List all of the estimated tax payments you and your spouse 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.

**Record of Estimated Tax Payments** (see page 4 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	. . . . ▶				

**Where To File Your Payment Voucher**

Mail your payment voucher 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, you must include the P.O. box number, if any, in the address.

If you live in:	Use this address:
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 839 Newark, NJ 07101-0839
Florida, Georgia, South Carolina	P.O. Box 970004 St. Louis, MO 63197-0004
Indiana, Kentucky, Michigan, Ohio, West Virginia	P.O. Box 7422 Chicago, IL 60680-7422

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 371300M Pittsburgh, PA 15250-7300
Illinois, Iowa, Minnesota, Missouri, Wisconsin	P.O. Box 6413 Chicago, IL 60680-6413
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
American Samoa	P.O. Box 839 Newark, NJ 07101-0839

Guam	Commissioner of Revenue and Taxation 855 West Marine Drive Agana, GU 96910
The Commonwealth of the Northern Mariana Islands	P.O. Box 839 Newark, NJ 07101-0839
Puerto Rico (or if excluding income under section 933)	P.O. Box 839 Newark, NJ 07101-0839
Virgin Islands: Nonpermanent residents	P.O. Box 839 Newark, NJ 07101-0839
Permanent residents*	V.I. Bureau of Internal Revenue Lockharts Garden No. 1A Charlotte Amalie St. Thomas, VI 00802
All A.P.O. and F.P.O. addresses	P.O. Box 839 Newark, NJ 07101-0839
Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563	P.O. Box 839 Newark, NJ 07101-0839

\* You must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the V.I. address and the self-employment tax vouchers to the address for V.I. nonpermanent residents shown above.

Tear off here

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

**1993**  
**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 "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**

Amount of payment  \$ .....	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				



**Calendar year—Due Sept. 15, 1993**

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.

Amount of payment  \$ .....	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		

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

Tear off here

**Calendar year—Due June 15, 1993**

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.

Amount of payment  \$ .....	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		

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

Tear off here

**Calendar year—Due April 15, 1993**

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.

Amount of payment  \$ .....	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		

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