

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.

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 required by Internal Revenue Code section 6103.

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**, 18 min.; **Preparing the worksheets and payment vouchers**, 49 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 simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the payment vouchers to this address. 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, etc. In addition, if you do not elect voluntary withholding, you should make estimated tax payments on unemployment compensation and the taxable part of your social security benefits. See the 1996 instructions for your tax return for more details on income that is taxable.

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 4 will help you figure the correct amount to pay. The payment 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 1040-ES package with your name, address, and social security number preprinted on each payment voucher. Use the preprinted vouchers 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, order **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 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 1997, and you expect your withholding and credits to be less than the **smaller** of:

1. 90% of the tax shown on your 1997 tax return, or
2. The tax shown on your 1996 tax return (110% of that amount if you are not a farmer or a fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 1997, more than \$75,000).

However, if you did not file a 1996 tax return or that return did not cover all 12 months, item 2 above does not apply.

For this purpose, household employment taxes are not included when figuring the tax shown on your tax return and are not required to be included when figuring your estimated tax payments. However, you may choose to include these taxes when paying estimated tax to avoid a large balance due at the time your tax return is due.

Exception. You do not have to pay estimated tax if you were a U.S. citizen or resident alien for all of 1996 and you had no tax liability for the full 12-month 1996 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 may be able to 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.

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 1996 Tax Changes, and

Instructions for the 1996 Form 1040 or 1040A.

To order forms and publications, call 1-800-TAX-FORM (1-800-829-3676). If you have a personal computer and a modem, you can also get forms and publications electronically. For details, see page 5 of the Instructions for Form 1040 or page 5 of the Instructions for Form 1040A.

If you have tax questions, call 1-800-829-1040 for assistance.

Tax Law Changes Effective for 1997

Use your 1996 tax return as a guide in figuring your 1997 estimated tax, but be sure to consider the changes noted in this section. For more information on changes that may affect your 1997 estimated tax, see Pub. 553.

Voluntary Withholding on Social Security and Other Federal Payments. Beginning in 1997, you can choose to have Federal income tax withheld on social security benefits; tier 1 railroad retirement benefits; unemployment compensation; certain crop disaster payments; and Commodity Credit Corporation loans. To make this choice, see **Form W-4V**, Voluntary Withholding Request.

Increase in IRA Deduction for Certain Spouses. For tax years beginning after 1996, the limit on the maximum IRA deduction for a married couple filing a joint return has increased for the spouse with the smaller compensation. The deduction limit for the spouse with the smaller compensation is equal to the smaller of (a) \$2,000, or (b) the compensation of both spouses reduced by the amount of the IRA deduction claimed by the other spouse. As a result of this change, the limit on nondeductible contributions to IRAs also has increased.

Section 179 Expense Deduction Increased. For 1997, the deduction to expense certain property under section 179 generally has been increased to \$18,000.

New Savings Incentive Match Plans for Employees of Small Employers (SIMPLE Retirement Plans). For tax years beginning after 1996, an employer (including a self-employed individual) who employs no more than 100 employees who received at least \$5,000 compensation from the employer in the prior year and who does not maintain another employer-sponsored retirement plan can adopt a SIMPLE retirement plan. Contributions to the plan generally are deductible by the employer and excludable from the employee's income. A SIMPLE plan, like an IRA, is not subject to tax. Distributions from the plan generally are taxed under the rules that apply to IRAs.

Credit or Exclusion for Adoption Expenses. A tax credit of up to \$5,000 (\$6,000 for a child with special needs) is allowed for qualified adoption expenses paid or incurred after 1996. The credit generally is allowed for the year following the year the expenses were paid. However, the credit is allowed in the same year the expenses were paid or incurred if the expenses were paid or incurred in the year the adoption becomes final. No expenses for a foreign adoption qualify for the credit unless the adoption becomes final, and these expenses are taken into account only for the year the adoption becomes final. The credit begins to phase out for taxpayers whose modified adjusted gross income (AGI) is more than \$75,000, and is fully phased out for taxpayers with modified AGI of \$115,000 or more. Under rules similar to those for the credit, amounts paid by an employer under an adoption assistance program may be excludable from an employee's income.

Self-Employed Health Insurance Deduction Increased. For 1997, the self-employed health insurance deduction is increased to 40% of health insurance expenses.

Medical Savings Accounts. Beginning in 1997, self-employed individuals and eligible employees covered by a high-deductible health insurance plan may be eligible to open a medical savings account (MSA). Only a limited number of taxpayers will be eligible to participate in MSAs. Within limits, contributions to an MSA are deductible and are excludable if made by the employer of an eligible individual. Earnings from an MSA are tax deferred. Distributions from an MSA for medical expenses are not taxable.

Long-Term Care Insurance. Beginning in 1997, amounts received under a qualified long-term care insurance policy are excludable from income, subject to certain dollar limits. Also, premiums for long-term care insurance that do not exceed certain dollar limits and unreimbursed costs for long-term care of an individual, spouse, or dependent are treated as medical expenses when figuring the itemized deduction for medical expenses.

Receipt of Accelerated Death Benefits or Sale of a Life Insurance Contract. Beginning in 1997, amounts received by the insured (a) under a life insurance contract or (b) for the sale or assignment of a life insurance contract to a qualified viatical settlement provider generally are excluded from income, provided that the insured is either terminally or chronically ill. For a chronically ill individual, however, the exclusion for periodic payments is subject to certain dollar limits and other special rules apply.

Credit for Increasing Research Activities. You cannot take this credit into account when figuring your 1997 estimated tax payments.

Standard Deduction for 1997. If you do not itemize your deductions, you may take the 1997 standard deduction listed below:

Filing Status	Standard Deduction
Married filing jointly or Qualifying widow(er)	\$6,900
Head of household	\$6,050
Single	\$4,150
Married filing separately	\$3,450

Caution: If you can be claimed as a dependent on another person's 1997 return, your standard deduction is the greater of \$650 or your earned income, up to the standard deduction amount.

An additional amount is added to the standard deduction if:

- You are an unmarried individual (single or head of household) and are:
 - 65 or older or blind \$1,000
 - 65 or older and blind \$2,000
 - You are a married individual (filing jointly or separately) or a qualifying widow(er) and are:
 - 65 or older or blind \$800
 - 65 or older and blind \$1,600
 - Both spouses 65 or older \$1,600*
 - Both spouses 65 or older and blind \$3,200*
- * If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

1997 Tax Rate Schedules

Caution: Do not use these Tax Rate Schedules to figure your 1996 taxes. Use only to figure your 1997 estimated taxes.

Single—Schedule X				Head of household—Schedule Z			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$24,650	15%	\$0	\$0	\$33,050	15%	\$0
24,650	59,750	\$3,697.50 + 28%	24,650	33,050	85,350	\$4,957.50 + 28%	33,050
59,750	124,650	13,525.50 + 31%	59,750	85,350	138,200	19,601.50 + 31%	85,350
124,650	271,050	33,644.50 + 36%	124,650	138,200	271,050	35,985.00 + 36%	138,200
271,050	-----	86,348.50 + 39.6%	271,050	271,050	-----	83,811.00 + 39.6%	271,050
Married filing jointly or Qualifying widow(er)—Schedule Y-1				Married filing separately—Schedule Y-2			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$41,200	15%	\$0	\$0	\$20,600	15%	\$0
41,200	99,600	\$6,180.00 + 28%	41,200	20,600	49,800	\$3,090.00 + 28%	20,600
99,600	151,750	22,532.00 + 31%	99,600	49,800	75,875	11,266.00 + 31%	49,800
151,750	271,050	38,698.50 + 36%	151,750	75,875	135,525	19,349.25 + 36%	75,875
271,050	-----	81,646.50 + 39.6%	271,050	135,525	-----	40,823.25 + 39.6%	135,525

To Figure Your Estimated Tax Use

- The **1997 Estimated Tax Worksheet** on page 4.
- The instructions below for the worksheet on page 4.
- The **1997 Tax Rate Schedules** on page 2.
- Your 1996 tax return and instructions as a guide to figuring your income, deductions, and credits (but be sure to consider the tax law changes noted earlier).

If you receive your income unevenly throughout the year (e.g., 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 this page.

Instructions for Worksheet on Page 4

Line 1—Use your 1996 tax return and instructions as a guide to figuring the adjusted gross income you expect in 1997 (but be sure to consider the tax law changes noted earlier). For more details on figuring your adjusted gross income, see **Expected Adjusted Gross Income** in Pub. 505. 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 4972**, Tax on Lump-Sum Distributions, or **Form 8814**, Parents' Election To Report Child's Interest and Dividends.

Line 9—Credits. See the 1996 Form 1040, lines 39 through 43, 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 1997 net earnings from self-employment, be sure to use only 92.35% of your total net profit from self-employment.

Line 12—Other Taxes. Except as noted below, enter any other taxes, such as alternative minimum tax, tax on accumulation distribution of trusts, and the tax on early distributions from (a) a qualified retirement plan (including your IRA), (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.

Do not include tax on recapture of a Federal mortgage subsidy, social security and Medicare tax on unreported tip income, household employment taxes, or uncollected employee social security and Medicare or RRTA tax on tips or group-term life insurance. These taxes are not required to be paid until your income tax return is due (not including extensions).

Payment Due Dates

You may pay all of your estimated tax by April 15, 1997, or in four equal amounts by the dates shown below:

1st payment	April 15, 1997
2nd payment	June 16, 1997
3rd payment	Sept. 15, 1997
4th payment	Jan. 15, 1998*

*You do not have to make the payment due January 15, 1998, if you file your 1997 tax return by February 2, 1998, **AND** pay the entire balance due with your return.

Note: *Payments are due by the dates indicated whether or not you are outside the United States and Puerto Rico.*

If, after March 31, 1997, you have a large change in income, deductions, additional taxes, or credits that requires you to start making estimated tax payments, you should figure the amount of your estimated tax payments by using the annualized income installment method, as explained in Pub. 505. Although your payment due dates will be the same as shown above, the payment amounts will vary based on your income, deductions, additional taxes, and credits for the months ending before each payment due date. As a result, this method may allow you to skip or lower the amount due for one or more payments. If you use the annualized income installment method, be sure to file **Form 2210**, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, with your 1997 tax return, even if no penalty is owed.

Farmers and Fishermen. If at least two-thirds of your gross income for 1996 or 1997 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 15, 1998, or
- File your 1997 Form 1040 by March 2, 1998, and pay the total tax due. In this case, 1997 estimated payments are not required.

Fiscal Year Taxpayers. You are on a fiscal year if your 12-month tax period ends on any day except December 31. Due dates for fiscal year taxpayers 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 business day.

Amending Estimated Tax Payments

To change or amend your estimated payments, refigure your total estimated payments due (line 16 of the worksheet on page 4). Then use the worksheets under **Amended estimated tax** in Chapter 2 of Pub. 505 to figure the payment due for each remaining payment period. If an estimated tax payment for a previous period is less than one-fourth of your amended estimated tax, you may owe a penalty when you file your return.

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 payment 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. List the names and social security numbers in the same order on the joint voucher as you will on your joint return. If you and your spouse plan to file separate returns, file separate vouchers instead of a joint voucher.
- Enter on the payment line of the voucher only the amount you are sending in. When making payments of estimated tax, be sure to take into account any 1996 overpayment that you choose to credit against your 1997 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").
- Write your social security number and "1997 Form 1040-ES" on your check or money order.
- Do not staple or attach your payment to the voucher.
- 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 1997 tax return. List all of the estimated tax payments you and your spouse made for 1997, the address where you made the payments, and the name(s) and social security number(s) under which you made the payments.

Paying Electronically

If you want, you can use the Electronic Federal Tax Payment System (EFTPS) to make your estimated tax payments. EFTPS is a safe, fast, and convenient way to make your payments. No checks to write! To use EFTPS, you must first apply. The application process may take several weeks. For EFTPS information, call **1-800-945-8400** or **1-800-555-4477**.

1997 Estimated Tax Worksheet (keep for your records)

1 Enter amount of adjusted gross income you expect in 1997 (see instructions)	1		
2 • If you plan to itemize deductions, enter the estimated total of your itemized deductions. Caution: If line 1 above is over \$121,200 (\$60,600 if married filing separately), your deduction may be reduced. See Pub. 505 for details.	2		
• If you do not plan to itemize deductions, see Standard Deduction for 1997 on page 2, and enter your standard deduction here.			
3 Subtract line 2 from line 1	3		
4 Exemptions. Multiply \$2,650 by the number of personal exemptions. If you can be claimed as a dependent on another person's 1997 return, your personal exemption is not allowed. Caution: If line 1 above is over \$181,800 (\$151,500 if head of household; \$121,200 if single; \$90,900 if married filing separately), see Pub. 505 to figure the amount to enter	4		
5 Subtract line 4 from line 3	5		
6 Tax. Figure your tax on the amount on line 5 by using the 1997 Tax Rate Schedules on page 2. DO NOT use the Tax Table or the Tax Rate Schedules in the 1996 Form 1040 or Form 1040A instructions. Caution: If you have a net capital gain and line 5 is over \$99,600 (\$85,350 if head of household; \$59,750 if single; \$49,800 if married filing separately), see Pub. 505 to figure the tax	6		
7 Additional taxes (see instructions)	7		
8 Add lines 6 and 7	8		
9 Credits (see 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 (see instructions). Estimate of 1997 net earnings from self-employment \$..... ; if \$65,400 or less , multiply the amount by 15.3%; if more than \$65,400 , multiply the amount by 2.9%, add \$8,109.60 to the result, and enter the total. Caution: If you also have wages subject to social security tax, see Pub. 505 to figure the amount to enter	11		
12 Other taxes (see instructions).	12		
13a Add lines 10 through 12	13a		
b Earned income credit and credit from Form 4136	13b		
c Subtract line 13b from line 13a. Enter the result, but not less than zero. THIS IS YOUR TOTAL 1997 ESTIMATED TAX ▶	13c		
14a Multiply line 13c by 90% (66⅔% for farmers and fishermen)	14a		
b Enter the tax shown on your 1996 tax return (110% of that amount if you are not a farmer or a fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 1997, more than \$75,000)	14b		
c Enter the smaller of line 14a or 14b. THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY ▶ 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 may pay the amount shown on line 13c. For more details, see Pub. 505.	14c		
15 Income tax withheld and estimated to be withheld during 1997 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15		
16 Subtract line 15 from line 14c. (Note: 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, 1997, enter ¼ of line 16 (minus any 1996 overpayment that you are applying to this installment) here and on your payment voucher(s)	17		

Record of Estimated Tax Payments (see page 3 for payment due dates)

Payment number	(a) Date	(b) Check or money order number	(c) Amount paid	(d) 1996 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
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 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:	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 8318 Philadelphia, PA 19162-8318
Florida, Georgia, South Carolina	P.O. Box 105900 Atlanta, GA 30348-5900
Indiana, Kentucky, Michigan, Ohio, West Virginia	P.O. Box 7422 Chicago, IL 60680-7422
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1219 Charlotte, NC 28201-1219

Illinois, Iowa, Minnesota, Missouri, Wisconsin	P.O. Box 970006 St. Louis, MO 63197-0006
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 8318 Philadelphia, PA 19162-8318
The Commonwealth of the Northern Mariana Islands	P.O. Box 8318 Philadelphia, PA 19162-8318
Puerto Rico (or if excluding income under section 933)	P.O. Box 8318 Philadelphia, PA 19162-8318

Guam: Nonpermanent residents	P.O. Box 8318 Philadelphia, PA 19162-8318
Permanent residents*	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
* You must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the Guam address and the self-employment tax vouchers to the address for Guam nonpermanent residents shown above.	
Virgin Islands: Nonpermanent residents	P.O. Box 8318 Philadelphia, PA 19162-8318
Permanent residents*	V.I. Bureau of Internal Revenue 9601 Estate Thomas Charlotte Amalie St. Thomas, VI 00802
* You must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the Virgin Islands address and the self-employment tax vouchers to the address for Virgin Islands nonpermanent residents shown above.	
All APO and FPO addresses	P.O. Box 8318 Philadelphia, PA 19162-8318
Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563	P.O. Box 8318 Philadelphia, PA 19162-8318

Tear off here

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

1997 Payment Voucher 4

OMB No. 1545-0087

Calendar year—Due Jan. 15, 1998

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the "Internal Revenue Service." Please write your social security number and "1997 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.

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. (If a foreign address, enter city, province or state, postal code, and country.)			

1997 Payment Voucher 3

Calendar year—Due Sept. 15, 1997

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the "Internal Revenue Service." Please write your social security number and "1997 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.

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. (If a foreign address, enter city, province or state, postal code, and country.)			

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

Tear off here

1997 Payment Voucher 2

Calendar year—Due June 16, 1997

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the "Internal Revenue Service." Please write your social security number and "1997 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.

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. (If a foreign address, enter city, province or state, postal code, and country.)			

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

Tear off here

1997 Payment Voucher 1

Calendar year—Due April 15, 1997

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the "Internal Revenue Service." Please write your social security number and "1997 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.

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. (If a foreign address, enter city, province or state, postal code, and country.)			

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