

## 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 2003 instructions for your tax return for 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 if you are paying by check or money order. You may also be able to pay by Electronic Federal Tax Payment System (EFTPS), electronic funds withdrawal, or credit card. See page 3 for details. Use the **Record of Estimated Tax Payments** on page 6 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 (or if you make your first payment by EFTPS, electronic funds withdrawal, or credit card), we will mail you a 1040-ES package with your name, address, and social security number (SSN) preprinted on each payment voucher. Use the preprinted vouchers to make your **remaining** estimated tax payments for the year if you are paying by check or money order. 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, file **Form 8822**, Change of Address. The IRS will update your record and send you new preprinted payment vouchers.

## Who Must Make Estimated Tax Payments

In most cases, you must make estimated tax payments if you expect to owe at least \$1,000 in tax for 2004 (after subtracting your withholding and credits) and you expect your withholding and credits to be less than the **smaller** of:

1. 90% of the tax shown on your 2004 tax return or
2. The tax shown on your 2003 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 2004, more than \$75,000).

However, if you did not file a 2003 tax return or that return did not cover 12 months, item 2 above does not apply.

For this purpose, include household employment taxes (before subtracting advance EIC payments made to your employee(s)) when figuring the tax shown on your tax return 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.

**Exception.** You do not have to pay estimated tax if you were a U.S. citizen or resident alien for all of 2003 and you had no tax liability for the full 12-month 2003 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 on your other income 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.

You can also choose to have Federal income tax withheld from certain government payments. For details, see **Form W-4V**, Voluntary Withholding Request.



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 2003 Tax Changes.
- Instructions for the 2003 Form 1040 or 1040A.
- **What's Hot** at [www.irs.gov](http://www.irs.gov).

For details on how to get forms and publications, see page 7 of the instructions for Form 1040 or 1040A.

If you have tax questions, call 1-800-829-1040 for assistance. For TTY/TDD help, call 1-800-829-4059.

## Changes Effective for 2004

Use your 2003 tax return as a guide in figuring your 2004 estimated tax, but be sure to consider the following changes. For more information on these changes and other changes that may affect your 2004 estimated tax, see **Pub. 553**.

**IRA deduction allowed to more people covered by retirement plans.** You may be able to take an IRA deduction if you were covered by a retirement plan and your 2004 modified adjusted gross income (AGI) is less than \$55,000 (\$75,000 if married filing jointly or qualifying widow(er)).

**Tuition and fees deduction expanded.** You may be able to take a deduction of up to \$4,000 if your 2004 AGI is not more than \$65,000 (\$130,000 if married filing jointly) or a deduction of up to \$2,000 if your 2004 AGI is not more than \$80,000 (\$160,000 if married filing jointly).

**Standard mileage rates.** The 2004 rate for business use of your vehicle is 37½ cents a mile. The 2004 rate for use of your vehicle to get medical care or to move is 14 cents a mile.

**Deduction for clean-fuel vehicles.** If you place a qualified clean-fuel vehicle in service in 2004, the maximum amount you can deduct is:

- \$1,500.
- \$3,750 for a truck or van with a gross vehicle weight rating over 10,000 pounds but not more than 26,000 pounds.
- \$37,500 for a truck or van with a gross vehicle weight rating over 26,000 pounds or a bus with a seating capacity of at least 20 adults (not including the driver).

**Certain credits no longer allowed against alternative minimum tax (AMT).** The credit for child and dependent care expenses, credit for the elderly or the disabled, education credits, and mortgage interest credit will no longer be allowed against AMT. However, the child tax credit, adoption credit, and credit for qualified retirement savings contributions will still be allowed against your AMT.

**Health savings accounts.** Beginning in 2004, eligible individuals covered by a high-deductible health insurance plan may be able to open a health savings account (HSA). Within limits, contributions to an HSA are deductible and are excludable if made by the employer of an eligible individual. Earnings from an HSA are tax deferred. Distributions from an HSA for medical expenses are not taxable.

**Expired tax benefits.** At the time this form went to print, the following benefits were scheduled to expire.

- Deduction for educator expenses paid or incurred after 2003.
- District of Columbia first-time homebuyer credit for homes purchased after 2003.
- Credit for increasing research activities (applies to amounts paid or incurred after June 30, 2004).

**Standard deduction.** If you do not itemize your deductions, you may take the 2004 standard deduction listed below for your filing status.

2004 Filing Status	Standard Deduction
Married filing jointly or Qualifying widow(er)	\$9,700
Head of household	\$7,150
Single or Married filing separately	\$4,850

**However,** if you can be claimed as a dependent on another person's 2004 return, your standard deduction is the **greater** of:

- \$800 or
- Your earned income plus \$250 (up to the standard deduction amount).

Your standard deduction is increased by the following amount if, at the end of 2004, you are:

- An unmarried individual (single or head of household) and are:
  - 65 or older or blind . . . . . \$1,200
  - 65 or older and blind . . . . . \$2,400
- A married individual (filing jointly or separately) or a qualifying widow(er) and are:
  - 65 or older or blind . . . . . \$950
  - 65 or older and blind . . . . . \$1,900
  - Both spouses 65 or older . . . . . \$1,900\*
  - Both spouses 65 or older and blind . . . . . \$3,800\*

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

### To Figure Your Estimated Tax, Use:

- The **2004 Estimated Tax Worksheet** on page 4.
- The **Instructions for the 2004 Estimated Tax Worksheet** that begin on page 4.
- The **2004 Tax Rate Schedules** below.
- Your 2003 tax return and instructions, as a guide to figuring your income, deductions, and credits (but be sure to consider the **Changes Effective for 2004** that begin on page 1).

If you receive your income unevenly throughout the year (for example, because 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 3.

### Payment Due Dates

You may pay all of your estimated tax by April 15, 2004, or in four equal amounts by the dates shown below.

1st payment . . . . .	April 15, 2004
2nd payment . . . . .	June 15, 2004
3rd payment . . . . .	Sept. 15, 2004
4th payment . . . . .	Jan. 18, 2005*

\*You do not have to make the payment due January 18, 2005, if you file your 2004 tax return by January 31, 2005, **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, 2004, 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, 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 2004 tax return, even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2003 or 2004 is from farming or fishing, you may do one of the following.

- Pay all of your estimated tax by January 18, 2005.
- File your 2004 Form 1040 by March 1, 2005, and pay the total tax due. In this case, 2004 estimated payments are not required to avoid a penalty.

**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 of 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.

## 2004 Tax Rate Schedules

**Caution.** Do not use these Tax Rate Schedules to figure your 2003 taxes. Use only to figure your 2004 estimated taxes.

### Single—Schedule X

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$7,150	10%	\$0
7,150	29,050	\$715.00 + 15%	7,150
29,050	70,350	4,000.00 + 25%	29,050
70,350	146,750	14,325.00 + 28%	70,350
146,750	319,100	35,717.00 + 33%	146,750
319,100		92,592.50 + 35%	319,100

### Head of household—Schedule Z

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$10,200	10%	\$0
10,200	38,900	\$1,020.00 + 15%	10,200
38,900	100,500	5,325.00 + 25%	38,900
100,500	162,700	20,725.00 + 28%	100,500
162,700	319,100	38,141.00 + 33%	162,700
319,100		89,753.00 + 35%	319,100

### 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	\$14,300	10%	\$0
14,300	58,100	\$1,430.00 + 15%	14,300
58,100	117,250	8,000.00 + 25%	58,100
117,250	178,650	22,787.50 + 28%	117,250
178,650	319,100	39,979.50 + 33%	178,650
319,100		86,328.00 + 35%	319,100

### Married filing separately—Schedule Y-2

If line 5 is:		The tax is:	of the amount over—
Over—	But not over—		
\$0	\$7,150	10%	\$0
7,150	29,050	\$715.00 + 15%	7,150
29,050	58,625	4,000.00 + 25%	29,050
58,625	89,325	11,393.75 + 28%	58,625
89,325	159,550	19,989.75 + 33%	89,325
159,550		43,164.00 + 35%	159,550

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## Name Change

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If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of your 2004 tax return. On the statement, explain all of the estimated tax payments you and your spouse made for 2004 and the name(s) and SSN(s) under which you made the payments.

Be sure to report the change to your local Social Security Administration office **before** filing your 2004 tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. For more details, call the Social Security Administration at 1-800-772-1213.

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## Amending Estimated Tax Payments

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To change or amend your estimated tax payments, refigure your total estimated tax payments due (line 16 of the worksheet on page 4). Then, use the worksheet for amended estimated tax under **Regular Installment Method** 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  $\frac{1}{4}$  of your amended estimated tax, you may owe a penalty when you file your return.

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## When a Penalty Is Applied

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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 for the year 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.

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## Paying by Check or Money Order Using the Payment Voucher

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There is a separate payment voucher for each due date. The due date is shown in the upper right corner. Please be sure you use the voucher with the correct due date for each payment you make. Complete and send in the voucher **only** if you are making a payment by check or money order. To complete the voucher, do the following.

- Type or print your name, address, and SSN in the space provided on the voucher. If filing a joint voucher, also enter your spouse's name and SSN. List the names and SSNs in the same order on the joint voucher as you will list them on your joint return. If you and your spouse plan to file separate returns, file separate vouchers instead of a joint voucher.
- Enter in the box provided on the payment voucher only the amount you are sending in by check or money order. When making payments of estimated tax, be sure to take into account any 2003 overpayment that you choose to credit against your 2004 tax, but **do not** include the overpayment amount in this box.
- Make your check or money order payable to the "**United States Treasury.**" **Do not** send cash. To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. **Do not** use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX  $\frac{XX}{100}$ ").

- Write "2004 Form 1040-ES" and your SSN on your check or money order. If you are filing a joint voucher, enter the SSN that you will show first on your joint return.
- Enclose, but do not staple or attach, your payment with the voucher.
- Mail your payment voucher and check or money order to the address shown on page 6 for the place where you live.
- Fill in the **Record of Estimated Tax Payments** on page 6 for your files.

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## Paying by Electronic Federal Tax Payment System (EFTPS)

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You can use EFTPS to submit your estimated payment electronically using the Internet, computer software, or phone. You can schedule payments for withdrawal up to 365 days in advance. You can make payments weekly, monthly, or quarterly. For more information, call 1-800-555-4477 or 1-800-945-8400, or visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov).

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## Paying by Electronic Funds Withdrawal

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You may make one 2004 estimated tax payment when you electronically file your 2003 tax return by authorizing an electronic funds withdrawal from your checking or savings account. You will need to know your account number and your financial institution's routing number. You can check with your financial institution to make sure that an electronic withdrawal is allowed and to get the correct routing and account numbers. Whether or not you have a balance due on your electronically filed tax return, you can schedule one estimated tax payment with an effective date of April 15, 2004, June 15, 2004, or September 15, 2004. Check with your tax return preparer or tax preparation software for details. **Do not** send in a Form 1040-ES payment voucher when you schedule an estimated tax payment by electronic funds withdrawal.

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## Paying by Credit Card

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You may use your American Express® Card, Discover® Card, MasterCard® card, or Visa® card to make estimated tax payments. Call toll free or visit the website of either service provider listed below and follow the instructions. A convenience fee will be charged by the service provider based on the amount you are paying. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Link2Gov Corporation  
1-888-PAY-1040<sup>SM</sup> (1-888-729-1040)  
1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

Official Payments Corporation  
1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

If you pay by credit card, you will be given a confirmation number at the end of the call. Fill in the **Record of Estimated Tax Payments** on page 6. Enter the confirmation number in column (b), but **do not** include the amount of the convenience fee in column (c). There is nothing to send in when you pay by credit card.

# Instructions for the 2004 Estimated Tax Worksheet

**Line 1. Adjusted gross income.** Use your 2003 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2004 (but be sure to consider the **Changes Effective for 2004** that begin on page 1). 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 8.** Include on this line the additional taxes from **Form 4972**, Tax on Lump-Sum Distributions, or **Form 8814**, Parents' Election To Report Child's Interest and Dividends. Also include any recapture of education credits.

**Line 9. Credits.** See the instructions for the 2003 Form 1040, lines 44 through 52, or Form 1040A, lines 29 through 34. However, be sure to see **Certain credits no longer allowed against alternative minimum tax (AMT)** on page 1.

**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

## 2004 Estimated Tax Worksheet (keep for your records)

1	Adjusted gross income you expect in 2004 (see instructions above) . . . . .	1		
2	<ul style="list-style-type: none"> <li>If you plan to itemize deductions, enter the estimated total of your itemized deductions. <b>Caution:</b> <i>If line 1 above is over \$142,700 (\$71,350 if married filing separately), your deduction may be reduced. See Pub. 505 for details.</i></li> <li>If you do not plan to itemize deductions, enter your standard deduction from page 2.</li> </ul>	2		
3	Subtract line 2 from line 1 . . . . .	3		
4	Exemptions. Multiply \$3,100 by the number of personal exemptions. If you can be claimed as a dependent on another person's 2004 return, your personal exemption is not allowed. <b>Caution:</b> <i>See Pub. 505 to figure the amount to enter if line 1 above is over: \$214,050 if married filing jointly or qualifying widow(er); \$178,350 if head of household; \$142,700 if single; or \$107,025 if married filing separately.</i> . . . . .	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 <b>2004 Tax Rate Schedules</b> on page 2. <b>Caution:</b> <i>If you have qualified dividends or a net capital gain, see Pub. 505 to figure the tax.</i> . . . . .	6		
7	Alternative minimum tax from Form 6251 . . . . .	7		
8	Add lines 6 and 7. Also include any tax from Forms 4972 and 8814 and any recapture of education credits (see instructions above) . . . . .	8		
9	Credits (see instructions above). <b>Do not</b> 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 above). Estimate of 2004 net earnings from self-employment \$..... ; if <b>\$87,900 or less</b> , multiply the amount by 15.3%; if <b>more than \$87,900</b> , multiply the amount by 2.9%, add \$10,899.60 to the result, and enter the total. <b>Caution:</b> <i>If you also have wages subject to social security tax, see Pub. 505 to figure the amount to enter</i> . . . . .	11		
12	Other taxes (see instructions on page 5) . . . . .	12		
13a	Add lines 10 through 12 . . . . .	13a		
b	Earned income credit, additional child tax credit, and credits from <b>Form 4136</b> and <b>Form 8885</b> . . . . .	13b		
c	<b>Total 2004 estimated tax.</b> Subtract line 13b from line 13a. If zero or less, enter -0- . . . . . ▶	13c		
14a	Multiply line 13c by 90% (66⅔% for farmers and fishermen) . . . . .	14a		
b	Enter the tax shown on your 2003 tax return (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on line 35 of that return is more than \$150,000 or, if married filing separately for 2004, more than \$75,000) . . . . .	14b		
c	<b>Required annual payment to avoid a penalty.</b> Enter the <b>smaller</b> of line 14a or 14b . . . . . ▶ <b>Caution:</b> <i>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 details, see Pub. 505.</i>	14c		
15	Income tax withheld and estimated to be withheld during 2004 (including income tax withholding on pensions, annuities, certain deferred income, etc.) . . . . .	15		
16	Subtract line 15 from line 14c. ( <b>Note:</b> <i>If zero or less or line 13c minus line 15 is less than \$1,000, stop here. You are not required to make estimated tax payments.</i> ) . . . . .	16		
17	If the first payment you are required to make is due April 15, 2004, enter ¼ of line 16 (minus any 2003 overpayment that you are applying to this installment) here, and on your payment voucher(s) if you are paying by check or money order. ( <b>Note:</b> <i>Household employers, see instructions on page 5.</i> ) . . . . .	17		

of you separately. Enter the total on line 11. When figuring your estimate of 2004 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 the taxes on distributions from a Coverdell education savings account or a qualified tuition program, and early distributions from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.

Include household employment taxes (before subtracting advance EIC payments made to your employee(s)) on line 12 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.

**Do not** include tax on recapture of a Federal mortgage subsidy, social security and Medicare tax on unreported tip income, 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 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 payment for each period by the amount of advance EIC payments paid during the period.

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**Privacy Act and Paperwork Reduction Act Notice.** The Privacy Act of 1974 and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

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 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.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may give 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, or to Federal and state agencies to enforce Federal nontax criminal laws and 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 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**, 52 min.; **Learning about the law**, 28 min.; **Preparing the worksheets and payment vouchers**, 48 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 Products Coordinating 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 if Paying by Check or Money Order** on page 6.

**Record of Estimated Tax Payments** (Farmers, fishermen, and fiscal year taxpayers, see page 2 for payment due dates.)

Payment number	Payment due date	(a) Date paid	(b) Check or money order number or credit card confirmation number	(c) Amount paid (do not include any credit card convenience fee)	(d) 2003 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
1	4/15/2004					
2	6/15/2004					
3	9/15/2004					
4	1/18/2005*					
<b>Total</b> . . . . . ▶						

\*You do not have to make this payment if you file your 2004 tax return by January 31, 2005, and pay the entire balance due with your return.

**Where To File Your Payment Voucher if Paying by Check or Money Order**

Mail your payment voucher and check or money order 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 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 use . . .
Maine, Massachusetts, New Hampshire, New York, Vermont	P.O. Box 37001 Hartford, CT 06176-0001
Connecticut, District of Columbia, Maryland, New Jersey, Pennsylvania	P.O. Box 80102 Cincinnati, OH 45280-0002

Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	P.O. Box 105900 Atlanta, GA 30348-5900
Ohio, Virginia	P.O. Box 105225 Atlanta, GA 30348-5225
Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	P.O. Box 970006 St. Louis, MO 63197-0006
Arizona, Utah	P.O. Box 1219 Charlotte, NC 28201-1219
Alaska, California, Hawaii, Idaho, Montana, Nevada, Oregon, Washington, Wyoming	P.O. Box 510000 San Francisco, CA 94151-5100
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	P.O. Box 660406 Dallas, TX 75266-0406

All APO and FPO addresses, American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the Virgin Islands, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563	P.O. Box 80102 Cincinnati, OH 45280-0002
Permanent residents of Guam*	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Permanent residents of the 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.

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

**2004 Payment Voucher 4**

OMB No. 1545-0087

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 "2004 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.

<b>Calendar year—Due Jan. 18, 2005</b>	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

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 Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

**2004 Payment Voucher 3**

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 "2004 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.

<b>Calendar year—Due Sept. 15, 2004</b>	
Amount of estimated tax you are paying by check or money order.	
	Dollars      Cents

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 Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

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**2004 Payment Voucher 2**

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 "2004 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.

<b>Calendar year—Due June 15, 2004</b>	
Amount of estimated tax you are paying by check or money order.	
	Dollars      Cents

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 Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

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**2004 Payment Voucher 1**

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 "2004 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.

<b>Calendar year—Due April 15, 2004</b>	
Amount of estimated tax you are paying by check or money order.	
	Dollars      Cents

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 Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.