

**Paperwork Reduction Act Notice**

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 46 min.
- Learning about the law or the form** . . . . . 16 min.
- Preparing the form.** . . . . 1 hr., 24 min.
- Copying, assembling, and sending the form to IRS** . . . . 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0087), Washington, DC 20503.

**Item To Note.**—See page 2 for details on some of the tax law changes effective for 1990.

**Purpose of Form**

Nonresident aliens should use Form 1040-ES(NR) to figure and pay their estimated tax.

**A. Who Must Make Estimated Tax Payments.**—

Generally, you must pay estimated tax if you expect to owe, after subtracting your withholding and credits, at least \$500 in tax for 1990, and you expect your withholding and credits to be less than the **smaller** of:

1. 90% of the tax shown on your 1990 tax return, **OR**
2. **100% of the tax shown on your 1989 tax return** (assuming the return covered all 12 months).

**Exceptions.**—Generally, you do not have to pay estimated tax if your 1990 income tax return will show (1) a tax refund, or (2) a tax balance due of less than \$500.

**B. How To Figure Your Estimated Tax.**—

Use the **1990 Estimated Tax Worksheet** on page 3, the instructions (on tax law changes) on page 2, and your 1989 tax return as a guide for figuring your estimated tax. Use the **1990 Tax Rate Schedule** on page 4 that describes your filing status. If

you are married, you must generally use Tax Rate Schedule Y. For exceptions, see **Pub. 519**, U.S. Tax Guide for Aliens.

**Line 7—Additional taxes.**—Enter on line 7 any additional taxes from:

- **Form 4970**, Tax on Accumulation Distribution of Trusts, **OR**
- **Form 4972**, Tax on Lump-Sum Distributions.

**Line 9—Credits.**—For details on credits you may take, see the 1989 Form 1040NR, lines 39 through 43, and the related instructions.

**Line 11—Other taxes.**—Enter any other taxes such as recapture of investment credit, tax on early distributions (Form 5329, Part II, only), and alternative minimum tax. For details, see pages 9 and 10 of the 1989 Instructions for Form 1040NR. You do not have to include social security tax on tip income not reported to your employer or uncollected employee social security and RRTA tax on tips.

**C. How To Use the Payment-Voucher.**—Each payment-voucher has the date when the voucher is due for calendar year taxpayers. Please use the correct voucher.

1. Enter your name, address, and social security number in the space provided on the payment-voucher.
2. Enter the net amount of your payment on line 1 of the payment-voucher. If you paid too much tax on your 1989 return, you may have chosen to apply the overpayment to your estimated tax for 1990. If so, you may apply all or part of the overpayment to any voucher. **Send the payment-voucher to IRS ONLY when you are making a payment.**
3. Enclose, but please do not staple or attach, your check or money order with the payment-voucher. Make the check or money order payable to "Internal Revenue Service" (not "IRS"). Write your social security number and "**1990 Form 1040-ES**" on your check or money order. **Do not** include any balance due on your Form 1040NR with your check for estimated tax. Fill in the **Record of Estimated Tax Payments** on page 2 so you will have a record of your payments.
4. Mail your payment-voucher with your payment to the Internal Revenue Service, P.O. Box 8318, Philadelphia, PA 19162-0825.

**D. When To Pay Your Estimated Tax.**—If you received wages subject to U.S. withholding, make your first estimated tax payment by April 16, 1990. Otherwise,

make it by June 15, 1990. We do not send notices reminding you to make your estimated tax payments. You must make each payment by the due date.

Even if you are not required to make an estimated tax payment on April 16 or June 15, 1990, you may meet the requirements to make estimated tax payments later. In this case, make your estimated tax payments as follows:

<b>If requirements are met after:</b>	<b>Payment date is:</b>
● March 31 and before June 1 . . . . .	June 15, 1990
● May 31 and before Sept. 1 . . . . .	Sept. 17, 1990
● August 31. . . . .	Jan. 15, 1991

If the first payment you are required to make is due:

- June 15, 1990, enter ½;
- September 17, 1990, enter ¾;
- January 15, 1991, enter all of your estimated tax on line 1 of the payment-voucher.

If you file your 1990 **Form 1040NR** by January 31, 1991 and pay any balance due, then you do not have to make the payment that would otherwise be due January 15, 1991.

**Note:** *If your return is on a fiscal year basis, your due dates are the 15th day of the 4th, 6th, and 9th months of your fiscal year, and the 1st month of the following fiscal year. If any date falls on a Saturday, Sunday, or legal holiday, use the next regular workday.*

**E. Amended Estimated Tax.**—You may use the **Amended Estimated Tax Schedule** on page 2 if you find that your estimated tax has increased or decreased significantly during the year.

**F. Penalty for Not Paying Enough Estimated Tax.**—You may be charged a penalty for not paying enough estimated tax, or for not making the payments on time in the required amount, even if you have an overpayment on your tax return. The penalty does not apply if each required payment is timely and the total tax paid is at least equal to the **smallest** of the following three amounts:

1. 90% (66⅔% for farmers and fishermen) of the amount of income tax (including the alternative minimum tax) due as shown on your 1990 return, or 90% of the tax due if no return was filed; **OR**

**2. 100% of the tax shown on your return for 1989.** You must have filed a return for 1989, and it must have been for a full 12-month year; **OR**

**3. 90% of the tax figured by annualizing the taxable income and alternative minimum taxable income received for the months ending before the due date of the installment.**

**Note:** The penalty may be waived by IRS under certain conditions, such as casualty, disaster, or other unusual circumstances.

**Caution:** You may be required to make payments of past due amounts to avoid further penalty. You may have to make these payments if you do not make your estimated tax payments on time, or if you did not pay the correct amount for a previous payment date.

**Example:** On June 1, 1990, you find out that you should have made an estimated tax payment for April 16. You should immediately fill out the payment-voucher due April 16, 1990, and send in the required amount ( $\frac{1}{4} \times 1990$  estimated tax).

For more details about the penalty, get **Pub. 505**, Tax Withholding and Estimated Tax.

**If you changed your name** because of marriage, divorce, etc., and you made estimated tax payments using your old name, you should attach a statement to the front of your 1990 income tax return. In it, explain all the estimated tax payments you and your spouse made during the tax year, the address where you made the payments, and the name(s) and social security number(s) under which you made payments.

### Amended Estimated Tax Schedule

(Use if your estimated tax changes during the year.)

<b>1</b>	Amended estimated tax . . . . .			<b>1</b>	
<b>2a</b>	Amount of 1989 overpayment credited to 1990 estimated tax and applied to date . . . . .				
<b>b</b>	Estimated tax payments to date . . . . .				
<b>c</b>	Add lines 2a and 2b . . . . .			<b>2c</b>	
<b>3</b>	Unpaid balance (subtract line 2c from line 1) . . . . .			<b>3</b>	

### Record of Estimated Tax Payments

Payment number	(a) Date	(b) Amount	(c) 1989 overpayment credit applied	(d) Total amount paid and credited (add (b) and (c))
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>Total</b> . . . . .	▶			

### Tax Law Changes Effective for 1990

Use your 1989 tax return as a guide in figuring your estimated tax, but be sure to consider the tax law changes noted in this section. Also see **Pub. 553**, Highlights of 1989 Tax Changes, for details about late legislation that could affect your 1990 estimated tax, including extensions for certain expiring tax credits and deductions.

**Exemption Amount.**—The personal exemption amount has increased to \$2,050 for each individual, the individual's spouse, and each dependent.

The personal exemption is not allowed to an individual who can be claimed as a dependent on another person's return

(for example, where a child can be claimed as a dependent on his or her parent's return).

**Earned Income Credit.**—The maximum earned income credit is increased to \$953 and the income limitation amount is increased to \$20,264.

**1990 Estimated Tax Worksheet—For Nonresident Alien Individuals (Keep for your records—Do not send in)**

<b>1</b> Total expected 1990 income effectively connected with a U.S. trade or business . . . . .	<b>1</b>		
<b>2</b> Enter itemized deductions (see 1989 Instructions for Form 1040NR) . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b> Exemptions. Multiply \$2,050 by the number of exemptions claimed. (Residents of Canada, Mexico, Japan, Republic of Korea, and U.S. Nationals, see the 1989 Instructions for Form 1040NR.) . . . . .	<b>4</b>		
<b>5</b> Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6</b> Tax. Figure tax on line 5 by using the 1990 Tax Rate Schedules on page 4. DO NOT use the Tax Table or Tax Rate Schedules in the 1989 Form 1040NR Instructions . . . . .	<b>6</b>		
<b>7</b> Enter any additional taxes (see line 7 instructions) . . . . .	<b>7</b>		
<b>8</b> Add lines 6 and 7 . . . . .	<b>8</b>		
<b>9</b> Credits (see line 9 instructions) . . . . .	<b>9</b>		
<b>10</b> Subtract line 9 from line 8. Enter the result, but not less than zero . . . . .	<b>10</b>		
<b>11</b> Other taxes (see line 11 instructions) . . . . .	<b>11</b>		
<b>12</b> Estimated 1990 tax on income effectively connected with a U.S. trade or business (add lines 10 and 11) . . . . .	<b>12</b>		
<b>13</b> Total expected 1990 income not effectively connected with a U.S. trade or business . . . . .	<b>13</b>		
<b>14</b> Multiply line 13 by 30% or lower treaty rate (see 1989 Instructions for Form 1040NR) . . . . .	<b>14</b>		
<b>15a</b> Add lines 12 and 14 . . . . .	<b>15a</b>		
<b>b</b> Credit for Federal tax on fuels (from <b>Form 4136</b> ) . . . . .	<b>15b</b>		
<b>c</b> Total estimated tax. Subtract line 15b from line 15a . . . . .	<b>15c</b>		
<b>16a</b> Enter 90% (66% for farmers and fishermen) of line 15c . . . . .	<b>16a</b>		
<b>b</b> Enter 100% of the tax shown on your 1989 tax return . . . . .	<b>16b</b>		
<b>c</b> Enter the <b>smaller</b> of line 16a or 16b. This is your required annual payment . . . . .	<b>16c</b>		
<b>Caution:</b> Generally, if you do not prepay at least the amount on line 16c, you may be subject to a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 15c is as accurate as possible. If you are unsure of your estimate and line 16a is <b>smaller</b> than line 16b, you may want to pay up to the amount shown on line 16b. If you prefer, you may pay 100% of your estimated tax (line 15c). For more information, get Pub. 505.			
<b>17</b> Income tax withheld and estimated to be withheld during 1990 plus any amount paid on Form 1040C . . . . .	<b>17</b>		
<b>18</b> Subtract line 17 from line 16c. ( <b>Note:</b> If line 15c minus line 17 is less than \$500, you are not required to make estimated tax payments.) If you are applying an overpayment from 1989 to 1990 estimated tax, see instruction C.2 on page 1 . . . . .	<b>18</b>		
<b>19</b> If the first payment you are required to make is due April 16, 1990, enter ¼ of line 18 (minus any 1989 overpayment that you are applying to this installment) here and on line 1 of your payment-voucher(s). You may round off cents to the nearest whole dollar . . . . .	<b>19</b>		

**Note:** If you are not required to file the voucher due April 16 (or June 15), 1990, at this time, you may have to file by a later date. See instruction D.

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Form **1040-ES (NR)** | **1990**  
**Payment-**  
**Voucher**  
 Department of the Treasury  
 Internal Revenue Service

**Return this voucher with check or money order payable to the Internal Revenue Service. Please write your social security number and "1990 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.**

OMB No. 1545-0087  
 (Calendar year—Due Jan. 15, 1991)

<b>1</b> Amount of payment \$ .....	<b>Please type or print</b>	Your social security number	
<b>2</b> Fiscal year filers enter year ending .....		First name and initial	Last name
(month and year)		Address (number and street)	
<b>File only if you are making a payment of estimated tax.</b>		City, state, and ZIP code	

# 1990 Tax Rate Schedules

**Caution:** Do not use these Tax Rate Schedules to figure your 1989 taxes. Use only to figure your 1990 estimated taxes.

<b>Schedule X—Single</b>				<b>Schedule Y— Married filing separately</b>			
If line 5 is:		The tax is:	of the amount over—	If line 5 is:		The tax is:	of the amount over—
<i>Over—</i>	<i>But not over—</i>			<i>Over—</i>	<i>But not over—</i>		
\$0	\$19,450	..... 15%	<b>\$0</b>	\$0	\$16,225	..... 15%	<b>\$0</b>
19,450	47,050	<b>\$2,917.50 + 28%</b>	<b>19,450</b>	16,225	39,200	<b>\$2,433.75 + 28%</b>	<b>16,225</b>
47,050	97,620	<b>10,645.50 + 33%</b>	<b>47,050</b>	39,200	123,570	<b>8,866.75 + 33%</b>	<b>39,200</b>
97,620	.....	Use <b>Worksheet</b> below to figure your tax.		123,570	.....	Use <b>Worksheet</b> below to figure your tax.	

  

<b>Schedule Z—Qualifying widows and widowers</b>			
If line 5 is:		The tax is:	of the amount over—
<i>Over—</i>	<i>But not over—</i>		
\$0	\$32,450	..... 15%	<b>\$0</b>
32,450	78,400	<b>\$4,867.50 + 28%</b>	<b>32,450</b>
78,400	162,770	<b>17,733.50 + 33%</b>	<b>78,400</b>
162,770	.....	Use <b>Worksheet</b> below to figure your tax.	

**Worksheet (Keep for your records)**

1. If your filing status is:
 

{	Single, enter \$27,333.60 Qualifying widows and widowers, enter \$45,575.60 Married filing separately, enter \$36,708.85
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 . . . . . **1.** \_\_\_\_\_
  
2. Enter your taxable income from line 5 of the Form 1040-ES (NR) worksheet . . . . . **2.** \_\_\_\_\_
  
3. If your filing status is:
 

{	Single, enter \$97,620 Qualifying widows and widowers, enter \$162,770 Married filing separately, enter \$123,570
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 . . . . . **3.** \_\_\_\_\_
  
4. Subtract line 3 from line 2. Enter the result. (If the result is zero or less, use the schedule above for your filing status to figure your tax. DO NOT use this worksheet.) . . . . . **4.** \_\_\_\_\_
  
5. Multiply the amount on line 4 by 28% (.28). Enter the result . . . . . **5.** \_\_\_\_\_
6. Multiply the amount on line 4 by 5% (.05). Enter the result . . . . . **6.** \_\_\_\_\_
7. Multiply \$574 by the number of exemptions claimed. (If married filing separately, see **Note** below.) Enter the result . . . . . **7.** \_\_\_\_\_
  
8. Compare the amounts on lines 6 and 7. Enter the **smaller** of the two amounts here . . . . . **8.** \_\_\_\_\_
9. **Tax.** Add lines 1, 5, and 8. Enter the total here and on line 6 of the Form 1040-ES (NR) worksheet . . . . . **9.** \_\_\_\_\_

**Note:** If married filing separately and you did **not** claim an exemption for your spouse, multiply \$574 by the number of exemptions claimed. Add \$574 to the result and enter the total on line 7 above.

Department of the Treasury  
Internal Revenue Service

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OMB No. 1545-0087  
(Calendar year—Due Sept. 17, 1990)

1 Amount of payment \$ .....	Please type or print	Your social security number		
		First name and initial	Last name	
2 Fiscal year filers enter year ending .....		Address (number and street)		
(month and year)		City, state, and ZIP code		
File only if you are making a payment of estimated tax.				

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

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OMB No. 1545-0087  
(Calendar year—Due June 15, 1990)

1 Amount of payment \$ .....	Please type or print	Your social security number		
		First name and initial	Last name	
2 Fiscal year filers enter year ending .....		Address (number and street)		
(month and year)		City, state, and ZIP code		
File only if you are making a payment of estimated tax.				

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OMB No. 1545-0087  
(Calendar year—Due April 16, 1990)

1 Amount of payment \$ .....	Please type or print	Your social security number		
		First name and initial	Last name	
2 Fiscal year filers enter year ending .....		Address (number and street)		
(month and year)		City, state, and ZIP code		
File only if you are making a payment of estimated tax.				

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