

**U.S. Estimated Tax for
Nonresident Alien Individuals****2007****Purpose of This Package**

If you are a nonresident alien, use this package to figure and pay your estimated tax. Estimated tax is the method used to pay tax on income that is not subject to withholding. See the 2006 instructions for Form 1040NR, U.S. Nonresident Alien Income Tax Return, or Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents, for details on income that is taxable. The estimated tax worksheet on page 3 will help you figure the correct amount to pay.

Estimated tax for an estate or trust. If you are using this package to figure and pay estimated tax for a nonresident alien estate or trust, use the 2006 Form 1040NR as a guide in figuring the estate's or trust's 2007 estimated tax. You may also find it helpful to refer to the 2007 Form 1041-ES.

Paying by check or money order. The payment vouchers in this package are for crediting your estimated tax payments to your account correctly. See *Pay by Check or Money Order Using the Estimated Tax Payment Voucher* that begins on page 4.

Change of address. File these payment vouchers using your current address. If this is a new mailing address, file Form 8822, Change of Address, with the Internal Revenue Service Center serving your old address to update your record.

Preprinted vouchers. Because you are making estimated tax payments for 2007, estimated tax payment vouchers for 2008 will be sent to you preprinted with your name, address, and social security number, along with return envelopes and a copy of the instructions.



If you do not want to receive the vouchers and envelopes, simply begin making your estimated tax payments electronically.

Who Must Make Estimated Tax Payments

General rule. In most cases, you must make estimated tax payments if you expect to owe at least \$1,000 in tax for 2007 (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 2007 tax return, or
2. 100% of the tax shown on your 2006 tax return (but see *Higher income taxpayers* on this page).

However, if you did not file a 2006 tax return or if your 2006 return did not cover 12 months, item (2) above does not apply.

Special rules. There are special rules for farmers, fishermen, certain household employers, and certain higher income taxpayers.

Farmers and fishermen. If at least two-thirds of your gross income for 2006 or 2007 is from farming or fishing, substitute 66% for 90% in (1) under *General rule*, earlier.

Household employers. When estimating the tax on your 2007 tax return, include your household employment taxes (the amount before subtracting advance EIC payments made to your employee(s)) if either of the following applies.

- You will have federal income tax withheld from wages, pensions, annuities, or other income effectively connected with a U.S. trade or business.
- 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.

Higher income taxpayers. If your adjusted gross income for 2006 was more than \$150,000 (\$75,000 if your filing status for 2007 is married filing separately), substitute 110% for 100% in (2) under *General rule*, earlier. This rule does not apply to farmers or fishermen.

What's New for 2007

Use your 2006 tax return as a guide in figuring your 2007 estimated tax, but be sure to consider the following changes. For more information on these changes and other changes that may affect your 2007 estimated tax, see Pub. 553, Highlights of 2006 Tax Changes.

IRA deduction expanded. You may be able to take an IRA deduction if you were covered by a retirement plan and your 2007 modified adjusted gross income (AGI) is less than \$62,000 (\$103,000 if qualifying widow(er)).

Deduction for domestic production activities. For 2007, the deduction rate will increase to 6%.

Standard mileage rates. The 2007 rate per mile for use of your vehicle is:

- 48.5 cents for business use,
- 14 cents for charitable use, and
- 20 cents for moving.

Credit for prior year minimum tax. A partial credit for AMT paid on a return 4 or more years ago is available for 2007. To see if you qualify and to compute the amount of your credit, see Pub. 553.

Health Savings Account (HSA).

Beginning in 2007:

- You can fund your HSA by making a one-time direct transfer from your IRA to your HSA.
- The maximum deductible contribution is no longer limited to the annual deductible under the high deductible health plan.
- You are allowed an HSA contribution of \$2,850 for single coverage (\$5,650 for family coverage).

For more information about changes to HSAs, see Pub. 553.

Certain credits no longer allowed against alternative minimum tax (AMT).

The credit for child and dependent care expenses, residential energy credits, mortgage interest credit, and the District of Columbia first-time homebuyer credit are no longer allowed against AMT and a new tax liability limit applies. For most people, this limit is your regular tax minus any tentative minimum tax.

AMT exemption amount decreased. The AMT exemption amount will decrease to \$33,750 (\$45,000 if qualifying widow(er); \$22,500 if married filing separately).

Extended Tax Benefits

The following tax benefits have been extended for 2007.

- Educator expense deduction.
- DC first-time home buyer credit.

For more information about these and other 2007 tax changes, see Pub. 553.

Expired Tax Benefits

Certain relief granted for Hurricanes Katrina, Wilma, and Rita was scheduled to expire at the end of 2006.

- Tax-favored treatment of qualified hurricane distributions from eligible retirement plans.
- Increased limits and delayed repayment on loans from qualified employer plans.
- Discharge of nonbusiness indebtedness by reason of Hurricane Katrina.
- Additional exemption for housing individuals displaced by Hurricane Katrina.

How To Figure Your Estimated Tax

You will need:

- The 2007 Estimated Tax Worksheet on page 3.
- The *Instructions for the 2007 Estimated Tax Worksheet* on page 2.

- The 2007 Tax Rate Schedules on page 4 for your filing status.*
- Your 2006 tax return and instructions to use as a guide to figuring your income, deductions, and credits (but be sure to consider the items listed under *What's New for 2007* on page 1).

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

Matching estimated tax payments to income. 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, Tax Withholding and Estimated Tax, for details.

Changing your estimated tax. To amend or correct your estimated tax, see *How To Amend Estimated Tax Payments* on this page.



CAUTION You cannot 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.

Payment Due Dates

If you have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by April 16, 2007, or in four equal amounts by the dates shown below.

1st payment	April 16, 2007
2nd payment	June 15, 2007
3rd payment	Sept. 17, 2007
4th payment	Jan. 15, 2008*

If you do not have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 15, 2007, or you can pay it in three installments. If you pay the tax in three installments, 1/2 is due by June 15, 2007, 1/4 is due by September 17, 2007, and 1/4 by January 15, 2008.*

* You do not have to make the payment due January 15, 2008, if you file your 2007 Form 1040NR or 1040NR-EZ by January 31, 2008, and pay the entire balance due with your return.



CAUTION We do not send notices reminding you to make your estimated tax payments. You must make each payment by the due date.

If your payments are late or you did not pay enough, you may be charged a penalty for underpaying your tax. See *When a Penalty Is Applied* on page 4.

No income subject to estimated tax during first payment period. If, after the first payment period, 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, file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, with your 2007 tax return, even if no penalty is owed.

Farmers and fishermen. If at least two-thirds of your gross income for 2006 or 2007 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2008, or
- File your 2007 Form 1040NR by March 3, 2008, and pay the total tax due. In this case, 2007 estimated tax 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 (if applicable), 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.

Name Change

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 2007 income tax return. On the statement, explain all of the estimated tax payments you made for 2007, and the name and identifying number under which you made the payments.

How To Amend Estimated Tax Payments

To change or amend your estimated tax payments, refigure your total estimated tax payments due (line 18a of the worksheet on page 3). Then, to figure the payment due for each remaining payment period, see *Amended estimated tax under Regular Installment Method* in chapter 2 of Pub. 505. 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.

(continued on page 4)

Instructions for the 2007 Estimated Tax Worksheet

Line 1. Adjusted Gross Income. Use your 2006 tax return (Form 1040NR or 1040NR-EZ) and instructions as a guide to figuring the adjusted gross income you expect in 2007 (but be sure to consider the changes listed on page 1 under *What's New for 2007*).

Line 9. Credits. See the instructions for the 2006 Form 1040NR, lines 44 through 50. However, be sure to consider the tax law changes noted earlier on the change in tax liability limit for certain nonrefundable personal credits.

Line 11. Other Taxes. Use the instructions for the 2006 Form 1040NR to determine if you expect to owe, for 2007, any of the

taxes that would have been entered on lines 55 (additional tax on early distributions only), 57, and any write-ins on line 58 of the 2006 Form 1040NR. On line 11, enter the total of those taxes, subject to the following two exceptions.

Exception 1. Include household employment taxes (line 57) on this line only if:

- You will have federal income tax withheld from wages, pensions, annuities, or other income effectively connected with a U.S. trade or business, 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.

If you meet one or both of the above, include in the amount on line 11 the total of your household employment taxes before subtracting advance EIC payments made to your employee(s).

Exception 2. Of the amounts for other taxes that may be entered on line 58, do not include on line 11: tax on recapture of a federal mortgage subsidy, uncollected employee social security and Medicare tax or RRTA tax on tips or group-term life insurance, tax on golden parachute payments, or excise tax on insider stock compensation from an expatriated corporation. These taxes are not required to be paid until the due date of your income tax return (not including extensions).



<p>1 Enter amount of adjusted gross income you expect in 2007 (see instructions on page 2). Caution: If this amount is over \$156,400 (\$78,200 if married filing separately), your itemized deductions and your deduction for exemptions may be limited. See Pub. 505 for details</p>	1	
2 Enter estimated itemized deductions (use the 2006 Form 1040NR or 1040NR-EZ instructions as a guide)	2	
3 Subtract line 2 from line 1	3	
4 Exemptions. Multiply \$3,400 by the number of personal exemptions (see the 2006 Form 1040NR or 1040NR-EZ instructions)	4	
5 Subtract line 4 from line 3	5	
6 Tax. Figure your tax on the amount on line 5 by using the 2007 Tax Rate Schedules on page 4. Caution: If you have qualified dividends or a net capital gain, see Pub. 505 to figure the tax	6	
7 Alternative minimum tax from Form 6251	7	
8 Add lines 6 and 7. Also include any tax from Forms 4972 and 8814	8	
9 Credits (see instructions on page 2). Do not include any income tax withholding on this line	9	
10 Subtract line 9 from line 8. If zero or less, enter -0-	10	
11 Other taxes (see instructions on page 2)	11	
12 Estimated 2007 tax on income effectively connected with a U.S. trade or business (add lines 10 and 11)	12	
13 Total expected 2007 income not effectively connected with a U.S. trade or business 13	13	
14 Multiply line 13 by 30% or lower tax treaty rate (see the 2006 Form 1040NR instructions)	14	
15a Add lines 12 and 14	15a	
b Credits from Form 4136 and Form 8885 and additional child tax credit	15b	
c Total 2007 estimated tax. Subtract line 15b from line 15a	15c	
16a Multiply line 15c by 90% (66⅔% for farmers and fishermen)	16a	
b Enter the tax shown on your 2006 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 (\$75,000 if married filing separately for 2007))	16b	
c Required Annual Payment To Avoid a Penalty. Enter the smaller of line 16a or 16b	16c	
<p>Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 16c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 15c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you may pay the amount shown on line 15c. For more details, see Pub. 505.</p>		
17 Income tax withheld and estimated to be withheld during 2007 plus any amount paid with Form 1040-C	17	
18a Subtract line 17 from line 16c. Is the result zero or less?	18a	
<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.		
<input type="checkbox"/> No. Go to line 18b.		
b Subtract line 17 from line 15c. Is the result less than \$1,000?	18b	
<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.		
<input type="checkbox"/> No. Go to line 19 to figure your required payment.		
19 • If your first payment is due April 16, 2007, enter ¼ of line 18a (minus any 2006 overpayment you are applying to this installment) here and on your estimated tax payment voucher(s).		
• If you do not have wages subject to U.S. income tax withholding and your first payment is due June 15, 2007, enter ½ of line 16c on your first voucher and ¼ of line 16c on your second and third vouchers. Reduce each installment by ⅓ of line 17 and any 2006 overpayment you are applying to the installment. Do not enter an amount on line 19.	19	

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

2007 Payment Voucher 4

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **“United States Treasury.”** Write your identifying number and “2007 Form 1040-ES (NR)” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due Jan. 15, 2008

Amount of estimated tax you are paying by check or money order.	Dollars	Cents
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Print or type	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions on page 7.

(continued from page 2)

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 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.

**How To Pay Estimated Tax
Pay by Check or Money Order Using
the Estimated Tax Payment Voucher**

There is a separate estimated tax payment voucher for each due date. The due date is shown in the upper right corner. 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.

- Print or type your name, address, and social security number (SSN) in the space provided on the estimated tax payment voucher. If you do not have, and are not eligible to obtain, an SSN, enter your IRS-issued individual taxpayer identification number (ITIN). To apply for an ITIN, get Form W-7, Application for IRS Individual Taxpayer Identification Number.

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2007 Tax Rate Schedules

Caution: Do not use these Tax Rate Schedules to figure your 2006 taxes. Use only to figure your 2007 estimated taxes.

Schedule X—Use if your 2007 filing status is Single

If line 5 is: Over—	But not over—	The tax is:	of the amount over—
\$0	\$7,825	----- 10%	\$0
7,825	31,850	\$782.50 + 15%	7,825
31,850	77,100	4,386.25 + 25%	31,850
77,100	160,850	15,698.75 + 28%	77,100
160,850	349,700	39,148.75 + 33%	160,850
349,700	-----	101,469.25 + 35%	349,700

Schedule Y—Use if your 2007 filing status is Married filing separately

If line 5 is: Over—	But not over—	The tax is:	of the amount over—
\$0	\$7,825	----- 10%	\$0
7,825	31,850	\$782.50 + 15%	7,825
31,850	64,250	4,386.25 + 25%	31,850
64,250	97,925	12,486.25 + 28%	64,250
97,925	174,850	21,915.25 + 33%	97,925
174,850	-----	47,300.50 + 35%	174,850

Schedule Z—Use if your 2007 filing status is Qualifying Widow or Widower

If line 5 is: Over—	But not over—	The tax is:	of the amount over—
\$0	\$15,650	----- 10%	\$0
15,650	63,700	\$1,565.00 + 15%	15,650
63,700	128,500	8,772.50 + 25%	63,700
128,500	195,850	24,972.50 + 28%	128,500
195,850	349,700	43,830.50 + 33%	195,850
349,700	-----	94,601.00 + 35%	349,700

Schedule W—Use if your 2007 filing status is for an Estate or Trust

If line 5 is: Over—	But not over—	The tax is:	of the amount over—
\$0	\$2,150	----- 15%	\$0
2,150	5,000	\$322.50 + 25%	2,150
5,000	7,650	1,035.00 + 28%	5,000
7,650	10,450	1,777.00 + 33%	7,650
10,450	-----	2,701.00 + 35%	10,450

2007 Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **"United States Treasury."** Write your identifying number and "2007 Form 1040-ES (NR)" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due Sept. 17, 2007	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

Print or type	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions on page 7.

Tear off here

2007 Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **"United States Treasury."** Write your identifying number and "2007 Form 1040-ES (NR)" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due June 15, 2007	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

Print or type	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions on page 7.

Tear off here

2007 Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Return this voucher with your check or money order payable to the **"United States Treasury."** Write your identifying number and "2007 Form 1040-ES (NR)" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due April 16, 2007	
Amount of estimated tax you are paying by check or money order.	
Dollars	Cents

Print or type	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)	
	Your first name and initial	Your last name
	Address (number, street, and apt. no.)	
	City, state, and ZIP code. If a foreign address, enter city, province or state, and country. Include postal code.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions on page 7.

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

Payment number	Payment due date	(a) Amount due	(b) Date paid	(c) Check or money order number or credit card confirmation number	(d) Amount paid (do not include any credit card convenience fee)	(e) 2006 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/16/2007						
2	6/15/2007						
3	9/17/2007						
4	1/15/2008*						
Total							

*You do not have to make this payment if you file your 2007 tax return by January 31, 2008, and pay the entire balance due with your return.

(continued from page 4)

- Enter in the box provided on the estimated tax 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 2006 overpayment that you choose to credit against your 2007 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 your identifying number (SSN or ITIN) and "2007 Form 1040-ES (NR)" on your check or money order.
- Enclose, but do not staple or attach, your payment with the estimated tax payment voucher.
- Mail your payment voucher to the Internal Revenue Service, P.O. Box 660406, Dallas, TX 75266-0406.
- Fill in the *Record of Estimated Tax Payments* above for your files.

Pay by Electronic Federal Tax Payment System (EFTPS)

EFTPS is a free tax payment system designed with all taxpayers in mind. Online or by phone, you input your tax payment information electronically and you are done. EFTPS offers you convenience. Through EFTPS, you can schedule one-time or recurring payments for withdrawal from your checking or savings account up to 365 days in advance. You can also modify or cancel payments up to 2 business days before the scheduled withdrawal date. To use EFTPS, you must enroll. Enroll online at www.eftps.gov or call 1-800-555-4477 (for business accounts) or 1-800-316-6541 (for individual accounts) to receive an enrollment form and instructions by mail. TTY/TDD help is available by calling 1-800-733-4829.

Pay by Credit Card

You can 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 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.

Official Payments Corporation
 1-800-2PAY-TAXSM (1-800-272-9829)
 1-877-754-4413 (Customer Service)
www.officialpayments.com

Link2Gov Corporation
 1-888-PAY-1040SM (1-888-729-1040)
 1-888-658-5465 (Customer Service)
www.PAY1040.com

You will be given a confirmation number at the end of the transaction. Fill in the *Record of Estimated Tax Payments* above. Enter the confirmation number in column (c), but do not include the amount of the convenience fee in column (d).

Disclosure, Privacy Act, and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6001, 6011, 6012(a), and their regulations require that you give us information. We need the information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires paid return preparers to provide their identifying number.

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.

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. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information you write on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information that we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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, call or visit any Internal Revenue Service office.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this package simpler, we would be happy to hear from you. See the instructions for your income tax return.