

2009 Estimated Tax Worksheet - For Nonresident Alien Individuals

Keep for Your Records

1	Enter amount of adjusted gross income you expect in 2009 (see instructions on page 3). Caution: If this amount is over \$159,950 (\$79,975 if married filing separately), your itemized deductions and your deduction for exemptions may be limited. See Pub. 505 for details	1	
2	Enter estimated itemized deductions (use the 2008 Form 1040NR or 1040NR-EZ instructions as a guide)	2	
3	Subtract line 2 from line 1	3	
4	Exemptions. Multiply \$3,500 by the number of personal exemptions (see the 2008 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 2009 Tax Rate Schedules on page 3. 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. Add to this amount any other taxes you expect to include in the total on Form 1040NR, line 41, or Form 1040NR-EZ, line 15	8	
9	Credits (see instructions on page 3). 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 3)	11	
12	Estimated 2009 tax on income effectively connected with a U.S. trade or business (add lines 10 and 11)	12	
13	Total expected 2009 income not effectively connected with a U.S. trade or business	13	
14	Multiply line 13 by 30% or lower tax treaty rate (see the 2008 Form 1040NR instructions)	14	
15 a	Add lines 12 and 14	15 a	
b	Credits from Form 4136, Form 8801 (line 27), Form 8885, and additional child tax credit	15 b	
c	Total 2009 estimated tax. Subtract line 15 b from line 15 a	15 c	
16 a	Multiply line 15 c by 90% (66 2/3% for farmers and fishermen)	16 a	
b	Enter the tax shown on your 2008 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 2009)).	16 b	
c	Required annual payment to avoid a penalty. Enter the smaller of line 16 a or 16 b Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 16 c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 15 c 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 15 c. For more details, see Pub. 505.	16 c	
17	Income tax withheld and estimated to be withheld during 2009 plus any amount paid with Form 1040-C	17	
18 a	Subtract line 17 from line 16 c. Is the result zero or less? <input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input type="checkbox"/> No. Go to line 18 b.	18 a	
b	Subtract line 17 from line 15 c. Is the result less than \$1,000? <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.	18 b	
19	• If your first payment is due April 15, 2009, enter 1/4 of line 18 a (minus any 2008 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, 2009, enter 1/2 of line 16 c on your first voucher and 1/4 of line 16 c on your second and third vouchers. Reduce each installment by 1/3 of line 17 and any 2008 overpayment you are applying to the installment. Do not enter an amount on line 19.	19	

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

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2009 Estimated Tax 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 "2009 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, 2009

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.	

2009 Estimated Tax Payment Voucher 3

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Calendar year - Due Sept. 15, 2009	
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 page 6.

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2009 Estimated Tax Payment Voucher 2

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Calendar year - Due June 16, 2009	
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.	

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2009 Estimated Tax 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 "2009 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 15, 2009	
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.	

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