

2015

Form 1040-ES (NR)



Department of the Treasury
Internal Revenue Service

U.S. Estimated Tax for Nonresident Alien Individuals

Future developments. For the latest information about developments related to Form 1040-ES (NR) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040esnr.

Purpose of This Package

If you are a nonresident alien, use this package to figure and pay your estimated tax for 2015. See [Who Must Make Estimated Tax Payments](#) to determine if you are required to use this package.

Estimated tax is the method used to pay tax on income that is not subject to withholding. See the 2014 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.

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 2014 Form 1040NR as a guide in figuring the estate's or trust's 2015 estimated tax. You also may find it helpful to refer to the 2015 Form 1041-ES.

Change of address. If your address has changed, file Form 8822, Change of Address, to update your record.

Who Must Make Estimated Tax Payments

General Rule

In most cases, you must pay estimated tax for 2015 if both of the following apply.

1. You expect to owe at least \$1,000 in tax for 2015, after subtracting your withholding and refundable credits.
2. You expect your withholding and refundable credits to be less than the smaller of:
 - a. 90% of the tax to be shown on your 2015 tax return, or
 - b. 100% of the tax shown on your 2014 tax return. Your 2014 tax return must cover all 12 months.

Note. These percentages may be different if you are a farmer, fisherman, or higher income taxpayer. See [Special Rules](#), later.

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 2014 or 2015 is from farming or fishing, substitute 66% for 90% in (2a) under [General Rule](#), earlier.

Household employers. When estimating the tax on your 2015 tax return, include your household employment taxes 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 (AGI) for 2014 was more than \$150,000 (\$75,000 if your filing status for 2015 is married filing separately), substitute 110% for 100% in (2b) under [General Rule](#), earlier. This rule does not apply to farmers or fishermen.

Married filing separately. Your filing status is married filing separately if you will check filing status box 3, 4, or 5 on your 2015 Form 1040NR or filing status box 2 on your 2015 Form 1040NR-EZ.

Increase Your Withholding

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.

Additional Information You May Need

You can find most of the information you will need in Pub. 505, Tax Withholding and Estimated Tax.

Other available information:

- Pub. 519, U.S. Tax Guide for Aliens.
- Instructions for the 2014 Form 1040NR or Form 1040NR-EZ.
- Important Changes. Go to IRS.gov, click on *Forms & Pubs*, and then on *Changes to Current Forms & Publications*.



For details on how to get forms and publications, go to www.irs.gov/Forms-&Pubs or see the instructions for your tax return. For information for taxpayers residing outside the United States, go to www.irs.gov/Individuals/International-Taxpayers.



If you have tax questions, call 1-800-829-1040 for assistance. Persons living outside the United States can call 267-941-1000 (not toll free). For TTY/TDD help, call 1-800-829-4059. Persons who are deaf, hard of hearing, or have a speech disability can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay.

What's New

Use your 2014 tax return as a guide in figuring your 2015 estimated tax, but be sure to consider the following.

Personal exemption amount increased for certain taxpayers. For 2015, the personal exemption amount is increased to \$4,000 for taxpayers with adjusted gross income at or below \$154,950. Use the *Worksheet 2-6* in Pub. 505 to figure your deduction.

Limitation on itemized deductions. For 2015, itemized deductions for taxpayers with adjusted gross income above \$154,950 may be reduced. Use *Worksheet 2-5* in Pub. 505 to figure your deduction.

Standard mileage rate. For 2015, the rate for business use of your vehicle increased to 57.5 cents per mile. The rate for use of your vehicle to move has decreased to 23 cents per mile. The rate of 14 cents per mile for charitable use is unchanged.

Social security tax. For 2015, the maximum amount of earned income (wages and net earnings from self-employment) subject to the social security tax is \$118,500.

Reminder

Advance payments of the premium tax credit. If you buy health insurance through the Health Insurance Marketplace, you may be eligible for advance payments of the premium tax credit to help pay for your insurance coverage. Receiving too much in advance

will affect your refund or balance due. Promptly report changes in income or family size to your Marketplace. You may want to consider this when figuring your estimated taxes for 2015. See Form 8962 and its instructions for more information.

How To Figure Your Estimated Tax

You will need:

- The 2015 Estimated Tax Worksheet.
- The [Instructions for the 2015 Estimated Tax Worksheet](#).
- The 2015 Tax Rate Schedules for your filing status.*
- Your 2014 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](#), earlier).

* If you are married, you generally must use Tax Rate Schedule Y. For exceptions, see chapter 5 of Pub. 519.

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 or you have a large capital gain late in the year), 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 chapter 2 of Pub. 505 for details.

Changing your estimated tax. To amend or correct your estimated tax, see [How To Amend Estimated Tax Payments](#), later.

 **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 15, 2015, or in four equal amounts by the dates shown below.

1st payment	Apr. 15, 2015
2nd payment	Jun. 15, 2015
3rd payment	Sep. 15, 2015
4th payment	Jan. 15, 2016*

* You do not have to make the payment due January 15, 2016, if you file your 2015 Form 1040NR or 1040NR-EZ by February 1, 2016, and pay the entire balance due with your return.

If you do not have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 15, 2015,

or you can pay it in three installments. If you pay the tax in three installments:

- $\frac{1}{2}$ is due by June 15, 2015,
- $\frac{1}{4}$ is due by September 15, 2015, and
- $\frac{1}{4}$ is due by January 15, 2016.

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

If you mail your payment in the United States and it is postmarked by the due date, the date of the U.S. postmark is considered the date of the payment. 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](#), later.

 **You can make more than four estimated tax payments. To do so, make a copy of one of your unused estimated tax payment vouchers, fill it in, and mail it with your payment. If you make more than four payments, to avoid a penalty make sure the total of the amounts you pay during a payment period is at least as much as the amount required to be paid by the due date for that period. For other payment methods, see [How To Pay Estimated Tax](#), later.**

No income subject to estimated tax during first payment period. If, after March 31, 2015, 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 chapter 2 of Pub. 505. If you use the annualized income installment method, file Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, including Schedule AI, with your 2015 tax return even if no penalty is owed.

Farmers and fishermen. If at least two-thirds of your gross income for 2014 or 2015 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2016.
- File your 2015 Form 1040NR by March 1, 2016, and pay the total tax due. In this case, 2015 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 2015 paper income tax return. On the statement, show all of the estimated tax payments you made for 2015 and the name and identifying number under which you made the payments.

If your identifying number is a social security number, be sure to report the change to your local Social Security Administration office before filing your 2015 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 (For TTY/TDD, call 1-800-325-0778) or go to www.ssa.gov.

If your identifying number is an IRS-issued individual taxpayer identification number (ITIN), you do not have to contact the Social Security Administration.

How To Amend Estimated Tax Payments

To change or amend your estimated tax payments, refigure your total estimated tax payments due (see the *2015 Estimated Tax Worksheet*, later). 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.

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 chapter 4 of Pub. 505 for details.

How To Pay Estimated Tax

The following are various methods by which you can pay your estimated taxes. When making payments of estimated tax, be sure to take into account any 2014 overpayment that you choose to credit against your 2015 tax. Use the *Record of Estimated Tax Payments* table, later, to keep track of the payments you made and any overpayment credit you are applying.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay online using any of the following electronic payment options.

- Direct transfer from your bank account using Direct Pay.
- The Electronic Federal Tax Payment System.
- Credit or debit card.

For information on paying your taxes electronically, go to www.irs.gov/e-pay.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- The Electronic Federal Tax Payment System.
- Credit or debit card.

For more information, go to www.irs.gov/payments.

To pay by the Electronic Federal Tax Payment System, call EFTPS Customer Service at 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)(TTY: 711)
www.PAY1040.com

WorldPay
1-888-9-PAY-TAX™
(1-888-972-9829)
www.payUSAtax.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

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. 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 get an SSN, enter your ITIN. To apply for an ITIN, use Form W-7, Application for IRS Individual Taxpayer Identification Number. For additional information go to IRS.gov and enter "ITIN" in the keyword search box. If you are filing the return for a trust or estate, enter the EIN of the trust or estate.

- Enter in the box provided on the estimated tax payment voucher only the amount you are sending in by check or money order. Do not include any overpayment amounts in this box. See column (e) of the *Record of Estimated Tax Payments*, later.

- Make your check or money order payable to "United States Treasury." Do not send cash. To help process your payment accurately, 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 ^{xx/100}").

- Enter "2015 Form 1040-ES (NR)" and your identifying number (SSN, ITIN, or EIN) on your check or money order.

- Enclose, but do not staple or attach, your payment with the estimated tax payment voucher.

- Mail your estimated tax payment voucher to the following address.

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300 U.S.A.

Also, note that only the U.S. Postal Service can deliver to P.O. boxes.

Instructions for the 2015 Estimated Tax Worksheet

Line 1. Adjusted gross income. Use your 2014 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2015 (but be sure to consider the items listed under [What's New](#), earlier). For more details on figuring your adjusted gross income, see Expected AGI—Line 1 in chapter 2 of Pub. 505.

If you are self-employed, be sure to take into account the deduction for your self-employment tax. Use the [2015 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet](#) to figure the amount to subtract when figuring your expected AGI. This worksheet also will give you the amount to enter on line 11 of your estimated tax worksheet.

Line 9. Credits. See the 2014 Form 1040NR, lines 46 through 51, and the

related instructions for the types of credits allowed.

Line 11. Self-employment tax. Enter your self-employment tax on line 11. When estimating your 2015 net earnings from self-employment, be sure to use only 92.35% (.9235) of your total net profit from self-employment.

Line 12. Other taxes. Use the Instructions for the 2014 Form 1040NR to determine if you expect to owe, for 2015, any of the taxes that are entered on Form 1040NR, lines 57 (additional tax on distributions only), 59a, 59b, and 60 (including, if applicable, the Additional Medicare Tax). On line 12, enter the total of those taxes, subject to the following two exceptions.

Exception 1. Include household employment taxes from Form 1040NR, line 59a, 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 12 the total of your household employment taxes.

Exception 2. Of the amounts for other taxes that may be entered on Form 1040NR, line 60, do not include on line 12: recapture of a federal mortgage subsidy, uncollected social security and Medicare tax or RRTA tax on tips or group-term life insurance, excise tax on excess golden parachute payments, look-back interest due under section 167(g) or 460(b), 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).

Consider the following items when determining the amount to enter on line 12.

Additional Medicare Tax. For details about the Additional Medicare Tax, see the Instructions for Form 8959.

Repayment of first-time homebuyer credit. If you purchased a home in 2008 and claimed the first-time homebuyer credit, repayment of that credit began with your 2010 tax return and will continue until the credit is fully repaid. If the home ceases to be your main home, then the unpaid balance of the credit is to be repaid on the return for the year when the home is no longer your main home.

If you purchased a home in 2009, 2010, or 2011 and claimed the first-time

homebuyer credit, you must maintain that home as your main home for at least 36 months to avoid having to repay the credit.

For details about repaying the first-time homebuyer credit, see the Instructions for Form 5405, Repayment of the First-Time Homebuyer Credit.

Line 17b. Prior year's tax. Enter the 2014 tax you figure according to the instructions in [Figuring your 2014 tax](#), later, unless you meet one of the following exceptions.

- If the adjusted gross income shown on your 2014 return is more than \$150,000 (\$75,000 if you will file as married filing separately (see [Married filing separately](#) in *Special Rules*, earlier) for 2015), enter 110% of your 2014 tax as figured later.



This does not apply to farmers or fishermen.

- If you filed as married filing jointly for 2014, but you will not file a joint return for 2015 (for example, because you are a nonresident alien who does not elect to be treated as a U.S. resident (see Pub. 519)), see *General Rule* in chapter 4 of Pub. 505 to figure your share of the 2014 tax to enter on line 17b.
- If you did not file a return for 2014 or your 2014 tax year was less than 12 full months, do not complete line 17b. Instead, enter the amount from line 17a on line 17c.

Figuring your 2014 tax. Use the following instructions to figure your 2014 tax.

1. **Form 1040NR**— Use the tax amount shown on line 61 of your 2014 Form 1040NR **reduced** by:

- a. Unreported social security and Medicare tax or RRTA tax from Form 1040NR, line 56;
- b. Any tax included on line 57 on excess contributions to IRAs, Archer MSAs, Coverdell education savings accounts, and health savings accounts, or on excess accumulations in qualified retirement plans;
- c. Amounts on line 60 as listed in [Exception 2](#), earlier; and
- d. Any refundable credit amounts on lines 64, 65, and 68.

2. **Form 1040NR-EZ**— Use the tax amount shown on line 15 of your 2014 Form 1040NR-EZ.

2015 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet

Keep for Your Records



1a. Enter your expected income and profits subject to self-employment tax*	1a. _____
b. If you will have farm income and also receive social security retirement or disability benefits, enter your expected Conservation Reserve Program payments that will be included on Schedule F (Form 1040) or listed on Schedule K-1 (Form 1065)	b. _____
2. Subtract line 1b from line 1a	2. _____
3. Multiply line 2 by 92.35% (.9235)	3. _____
4. Multiply line 3 by 2.9% (.029)	4. _____
5. Social security tax maximum income	5. \$118,500
6. Enter your expected wages (if subject to social security tax or the 6.2% portion of tier 1 railroad retirement tax)	6. _____
7. Subtract line 6 from line 5	7. _____
Note. If line 7 is zero or less, enter -0- on line 9 and skip to line 10.	
8. Enter the smaller of line 3 or line 7	8. _____
9. Multiply line 8 by 12.4% (.124)	9. _____
10. Add lines 4 and 9. Enter the result here and on line 11 of your 2015 Estimated Tax Worksheet	10. _____
11. Multiply line 10 by 50% (.50). This is your expected deduction for self-employment tax on Form 1040NR, line 27. Subtract this amount when figuring your expected AGI on line 1 of your 2015 Estimated Tax Worksheet	11. _____

* Your net profit from self-employment is found on Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

2015 Tax Rate Schedules

Caution: Do not use these Tax Rate Schedules to figure your 2014 taxes. Use only to figure your 2015 estimated taxes.

Schedule X—Use if your 2015 filing status is Single				Schedule Z—Use if your 2015 filing status is Qualifying Widow or Widower			
If line 5 is: Over—	But not over—	The tax is:	<i>of the amount over—</i>	If line 5 is: Over—	But not over—	The tax is:	<i>of the amount over—</i>
\$0	\$9,225	----- 10.0%	\$0	\$0	\$18,450	----- 10.0%	\$0
9,225	37,450	\$922.50 + 15.0%	9,225	18,450	74,900	\$1,845.00 + 15.0%	18,450
37,450	90,750	5,156.25 + 25.0%	37,450	74,900	151,200	10,312.50 + 25.0%	74,900
90,750	189,300	18,481.25 + 28.0%	90,750	151,200	230,450	29,387.50 + 28.0%	151,200
189,300	411,500	46,075.25 + 33.0%	189,300	230,450	411,500	51,577.50 + 33.0%	230,450
411,500	413,200	119,401.25 + 35.0%	411,500	411,500	464,850	111,324.00 + 35.0%	411,500
413,200	-----	119,996.25 + 39.6%	413,200	464,850	-----	129,996.50 + 39.6%	464,850

Schedule Y—Use if your 2015 filing status is Married filing separately (defined in Special Rules, earlier.)				Schedule W—Use if your 2015 filing status is Estate or Trust			
If line 5 is: Over—	But not over—	The tax is:	<i>of the amount over—</i>	If line 5 is: Over—	But not over—	The tax is:	<i>of the amount over—</i>
\$0	\$9,225	----- 10.0%	\$0	\$0	\$2,500	----- 15.0%	\$0
9,225	37,450	\$922.50 + 15.0%	9,225	2,500	5,900	\$375.00 + 25.0%	2,500
37,450	75,600	5,156.25 + 25.0%	37,450	5,900	9,050	1,225.00 + 28.0%	5,900
75,600	115,225	14,693.75 + 28.0%	75,600	9,050	12,300	2,107.00 + 33.0%	9,050
115,225	205,750	25,788.75 + 33.0%	115,225	12,300	-----	3,179.50 + 39.6%	12,300
205,750	232,425	55,662.00 + 35.0%	205,750				
232,425	-----	64,998.25 + 39.6%	232,425				

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax. Our legal right to ask for this information is Internal Revenue Code section 6654, which requires that you pay your taxes in a specified manner to avoid being penalized. Additionally, sections 6001, 6011, and 6012(a) and their regulations require you to file a return or statement for any tax for which you are liable; section 6109 requires you to provide your identifying number. Failure to provide this information, or providing false or fraudulent information, may subject you to 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 stated in Code section 6103.

We may disclose the information to the Department of Justice for civil and criminal litigation and to other federal agencies, as provided by law. We may disclose 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, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies 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 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.



1	Adjusted gross income you expect in 2015 (see instructions)		1	
2	Estimated itemized deductions. Caution. See Worksheet 2-5 in Pub. 505 to figure the amount to enter if line 1 is over \$154,950.		2	
3	Subtract line 2 from line 1		3	
4	Exemptions. Multiply \$4,000 by the number of personal exemptions. Caution. See Worksheet 2-6 in Pub. 505 to figure the amount to enter if line 1 is over \$154,950		4	
5	Subtract line 4 from line 3		5	
6	Tax. Figure your tax on the amount on line 5 by using the 2015 Tax Rate Schedules , earlier. Caution. If you will have qualified dividends or a net capital gain, see Worksheet 2-7 in 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 42		8	
9	Credits (see instructions). 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	Self-employment tax (see instructions)		11	
12	Other taxes (see instructions)		12	
13	Add lines 10 through 12. This is your estimated 2015 tax on income effectively connected with a U.S. trade or business		13	
14	Total expected 2015 income not effectively connected with a U.S. trade or business	14		
15	Multiply line 14 by 30% or lower tax treaty rate (see the 2014 Form 1040NR instructions)		15	
16a	Add lines 13 and 15		16a	
b	Additional child tax credit, fuel tax credit, and net premium tax credit		16b	
c	Total 2015 estimated tax. Subtract line 16b from line 16a. If zero or less, enter -0-		16c	
17a	Multiply line 16c by 90% (66 $\frac{2}{3}$ % for farmers and fishermen)	17a		
b	Required annual payment based on prior year's tax (see instructions)	17b		
c	Required annual payment to avoid a penalty. Enter the smaller of line 17a or 17b Caution. Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 17c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 16c 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 can pay the amount shown on line 16c. For more details, see chapter 2 of Pub. 505.		17c	
18	Income tax withheld and estimated to be withheld during 2015 plus any amount paid with Form 1040-C		18	
19a	Subtract line 18 from line 17c Is the result zero or less? ☐ Yes. Stop here. You are not required to make estimated tax payments. ☐ No. Go to line 19b.	19a		
b	Subtract line 18 from line 16c Is the result less than \$1,000? ☐ Yes. Stop here. You are not required to make estimated tax payments. ☐ No. Go to line 20 to figure your required payment.	19b		
20	• If your first payment is due April 15, 2015, enter $\frac{1}{4}$ of line 19a (minus any 2014 overpayment you are applying to this installment) here and on your estimated tax payment voucher(s) if you are paying by check or money order. • If you do not have wages subject to U.S. income tax withholding and your first payment is due June 15, 2015, enter $\frac{1}{2}$ of line 17c on your first voucher and $\frac{1}{4}$ of line 17c on your second and third vouchers. Reduce each installment by $\frac{1}{3}$ of line 18 and any 2014 overpayment you are applying to the installment. Do not enter an amount on line 20.		20	

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

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

Keep for Your Records



Payment number	Payment due date	(a) Amount due		(b) Date paid	(c) Check or money order number or credit or debit card confirmation number	(d) Amount paid (do not include any convenience fee)*		(e) 2014 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))	
1	Apr. 15, 2015									
2	Jun. 15, 2015									
3	Sep. 15, 2015									
4	Jan. 15, 2016**									
Total										

* You can deduct the convenience fee charged by the service provider in 2015 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2015 income tax return.

** You do not have to make this payment if you file your 2015 tax return by February 1, 2016, **and** pay the entire balance due with your return.

Tear off here

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

2015 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 **"United States Treasury."** Write your identifying number and "2015 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, 2016

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.		
	Foreign country name		Foreign province/state/county
			Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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**2015 Estimated Tax
Payment Voucher 3**

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 **"United States Treasury."** Write your identifying number and "2015 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. 15, 2015

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.				
	Foreign country name	Foreign province/state/county	Foreign postal code		

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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**2015 Estimated Tax
Payment Voucher 2**

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 **"United States Treasury."** Write your identifying number and "2015 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, 2015

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.				
	Foreign country name	Foreign province/state/county	Foreign postal code		

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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**2015 Estimated Tax
Payment Voucher 1**

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 **"United States Treasury."** Write your identifying number and "2015 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, 2015

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.				
	Foreign country name	Foreign province/state/county	Foreign postal code		

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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