

## 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 1998 instructions for your tax return for more 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. 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, we will mail you a 1040-ES package with your name, address, and social security number preprinted on each payment voucher. Use the preprinted vouchers to make your **remaining** estimated tax payments for the year. 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, complete **Form 8822**, Change of Address, and send it to the Internal Revenue Service Center at the address shown in the Form 8822 instructions. The service center will update your record and send you new preprinted payment vouchers.

**Note:** *Continue to use your old preprinted payment vouchers to make payments of estimated tax until you receive the new 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 1999 (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 1999 tax return, **or**
2. The tax shown on your 1998 tax return (105% of that amount if you are not a farmer or a fisherman and the adjusted gross income shown on the return is more than \$150,000 or, if married filing separately for 1999, more than \$75,000).

However, if you did not file a 1998 tax return or that return did not cover all 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 **either** of the following is true.

- 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 1998 and you had no tax liability for the full 12-month 1998 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 on certain government payments. For details, see **Form W-4V**, Voluntary Withholding Request.

**Caution:** *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 1998 Tax Changes.
- Instructions for the 1998 Form 1040 or 1040A.
- **What's Hot** at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

For details on how to get forms and publications, see page 6 of the instructions for Form 1040 or 1040A.

If you have tax questions, call 1-800-829-1040 for assistance.

## Tax Law Changes Effective for 1999

Use your 1998 tax return as a guide in figuring your 1999 estimated tax, but be sure to consider the changes noted in this section. For more information on changes that may affect your 1999 estimated tax, see Pub. 553.

**Modification of estimated tax safe harbor for some taxpayers.** For 1999, the estimated tax safe harbor that is based on the tax shown on your 1998 tax return is 105% of that amount if you are not a farmer or a fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 1999, more than \$75,000.

**Child tax credits.** For 1999, the total of the child tax credit and the additional child tax credit can be as much as \$500 for each qualifying child.

**Student loan interest deduction.** The amount you may be allowed to deduct on your tax return for interest that is paid during 1999 on a qualified student loan has been increased to \$1,500.

**IRA deduction restored for some people covered by retirement plans.** You may be able to claim an IRA deduction for 1999 if you are covered by a retirement plan and your modified AGI is less than \$41,000 if single, head of household, or married filing separately and you lived apart from your spouse for all of 1999; \$61,000 if married filing jointly or qualifying widow(er).

**Expanded rules for business use of a home.** Beginning in 1999, the deduction for business use of your home has been expanded to include the part of your home regularly and exclusively used for the administrative or management activities of your business. But only if you have no other fixed location where you conduct substantial administrative or management activities (even if another fixed location is available).

**Foreign earned income exclusion.** For 1999, the maximum foreign earned income exclusion amount has been increased to \$74,000.

**Self-employed health insurance deduction.** For 1999, the self-employed health insurance deduction is increased to 60% of health insurance expenses.

**Section 179 expense deduction increased.** For 1999, the deduction to expense certain property under section 179 generally has been increased to \$19,000.

**Standard deduction for 1999.** If you do not itemize your deductions, you may take the 1999 standard deduction listed below:

Filing Status	Standard Deduction
Married filing jointly or Qualifying widow(er) . . . . .	\$7,200
Head of household . . . . .	\$6,350
Single . . . . .	\$4,300
Married filing separately . . . . .	\$3,600

**However,** if you can be claimed as a dependent on another person's 1999 return, your standard deduction is the greater of:

- \$700, or
- Your earned income plus \$250 (up to the standard deduction amount).

An additional amount is added to the standard deduction if:

1. You are an unmarried individual (single or head of household) and are:
    - 65 or older or blind . . . . . \$1,050
    - 65 or older and blind . . . . . \$2,100
  2. You are a married individual (filing jointly or separately) or a qualifying widow(er) and are:
    - 65 or older or blind . . . . . \$850
    - 65 or older and blind . . . . . \$1,700
    - Both spouses 65 or older . . . . . \$1,700\*
    - Both spouses 65 or older and blind . . . . . \$3,400\*
- \* If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

## 1999 Tax Rate Schedules

**Caution:** Do not use these Tax Rate Schedules to figure your 1998 taxes. Use only to figure your 1999 estimated taxes.

<b>Single—Schedule X</b>				<b>Head of household—Schedule Z</b>			
If line 5 is:		The tax is:	of the amount over—	If line 5 is:		The tax is:	of the amount over—
Over—	But not over—			Over—	But not over—		
\$0	\$25,750	.....15%	\$0	\$0	\$34,550	.....15%	\$0
25,750	62,450	<b>\$3,862.50 + 28%</b>	<b>25,750</b>	34,550	89,150	<b>\$5,182.50 + 28%</b>	<b>34,550</b>
62,450	130,250	<b>14,138.50 + 31%</b>	<b>62,450</b>	89,150	144,400	<b>20,470.50 + 31%</b>	<b>89,150</b>
130,250	283,150	<b>35,156.50 + 36%</b>	<b>130,250</b>	144,400	283,150	<b>37,598.00 + 36%</b>	<b>144,400</b>
283,150	.....	<b>90,200.50 + 39.6%</b>	<b>283,150</b>	283,150	.....	<b>87,548.00 + 39.6%</b>	<b>283,150</b>
<b>Married filing jointly or Qualifying widow(er)—Schedule Y-1</b>				<b>Married filing separately—Schedule Y-2</b>			
If line 5 is:		The tax is:	of the amount over—	If line 5 is:		The tax is:	of the amount over—
Over—	But not over—			Over—	But not over—		
\$0	\$43,050	.....15%	\$0	\$0	\$21,525	.....15%	\$0
43,050	104,050	<b>\$6,457.50 + 28%</b>	<b>43,050</b>	21,525	52,025	<b>\$3,228.75 + 28%</b>	<b>21,525</b>
104,050	158,550	<b>23,537.50 + 31%</b>	<b>104,050</b>	52,025	79,275	<b>11,768.75 + 31%</b>	<b>52,025</b>
158,550	283,150	<b>40,432.50 + 36%</b>	<b>158,550</b>	79,275	141,575	<b>20,216.25 + 36%</b>	<b>79,275</b>
283,150	.....	<b>85,288.50 + 39.6%</b>	<b>283,150</b>	141,575	.....	<b>42,644.25 + 39.6%</b>	<b>141,575</b>

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## To Figure Your Estimated Tax, Use:

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- The **1999 Estimated Tax Worksheet** on page 4.
- The instructions on this page for the worksheet on page 4.
- The **1999 Tax Rate Schedules** on page 2.
- Your 1998 tax return and instructions as a guide to figuring your income, deductions, and credits (but be sure to consider the tax law changes noted earlier).

If you receive your income unevenly throughout the year (e.g., 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 this page.

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## Instructions for Worksheet on Page 4

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**Line 1—Adjusted Gross Income.** Use your 1998 tax return and instructions as a guide to figuring the adjusted gross income you expect in 1999 (but be sure to consider the tax law changes noted earlier). 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 7—Additional Taxes.** Enter the additional taxes from **Form 4972**, Tax on Lump-Sum Distributions, or **Form 8814**, Parents' Election To Report Child's Interest and Dividends.

**Line 9—Credits.** See the 1998 Form 1040, lines 41 through 48, or Form 1040A, lines 26 through 30, and the related instructions.

**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 of you separately. Enter the total on line 11. When figuring your estimate of 1999 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 alternative minimum tax, tax on accumulation distribution of trusts, tax on a distribution from an MSA, and the tax on 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 **either** of the following is true.

- 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 your income tax return is due (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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## Payment Due Dates

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You may pay all of your estimated tax by April 15, 1999, or in four equal amounts by the dates shown below:

1st payment	. . . . .	April 15, 1999
2nd payment	. . . . .	June 15, 1999
3rd payment	. . . . .	Sept. 15, 1999
4th payment	. . . . .	Jan. 18, 2000*

\*You do not have to make the payment due January 18, 2000, if you file your 1999 tax return by January 31, 2000, **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, 1999, 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 1999 tax return, even if no penalty is owed.

**Farmers and fishermen.** If at least two-thirds of your gross income for 1998 or 1999 is from farming or fishing, you may do one of the following:

- Pay all of your estimated tax by January 18, 2000, or
- File your 1999 Form 1040 by March 1, 2000, and pay the total tax due. In this case, 1999 estimated payments are not required.

**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.

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## Amending Estimated Tax Payments

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To change or amend your estimated payments, refigure your total estimated payments due (line 16 of the worksheet on page 4). Then use the worksheets under **Amended estimated tax** 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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## How To Complete and Use the Payment Voucher

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. To complete your voucher:

- Type or print your name, address, and social security number in the space provided on the voucher. If filing a joint voucher, also enter your spouse's name and social security

number. List the names and social security numbers 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 on the payment line of the voucher only the amount you are sending in. When making payments of estimated tax, be sure to take into account any 1998 overpayment that you choose to credit against your 1999 tax, but do not include the overpayment amount on this line.

(continued on page 5)

## 1999 Estimated Tax Worksheet (keep for your records)

1	Enter amount of adjusted gross income you expect in 1999 (see instructions)	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> If line 1 above is over \$126,600 (\$63,300 if married filing separately), your deduction may be reduced. See Pub. 505 for details.</li> <li>• If you do not plan to itemize deductions, see <b>Standard deduction for 1999</b> on page 2, and enter your standard deduction here.</li> </ul>	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. Multiply \$2,750 by the number of personal exemptions. If you can be claimed as a dependent on another person's 1999 return, your personal exemption is not allowed. <b>Caution:</b> See Pub. 505 to figure the amount to enter if line 1 above is over: \$189,950 if married filing jointly or qualifying widow(er); \$158,300 if head of household; \$126,600 if single; or \$94,975 if married filing separately.	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 1999 Tax Rate Schedules on page 2. DO NOT use the Tax Table or the Tax Rate Schedules in the 1998 Form 1040 or Form 1040A instructions. <b>Caution:</b> If you have a net capital gain, see Pub. 505 to figure the tax	6		
7	Additional taxes (see instructions)	7		
8	Add lines 6 and 7	8		
9	Credits (see instructions). Do not include any income tax withholding on this line	9		
10	Subtract line 9 from line 8. Enter the result, but not less than zero	10		
11	Self-employment tax (see instructions). Estimate of 1999 net earnings from self-employment \$.....; if <b>\$72,600 or less</b> , multiply the amount by 15.3%; if <b>more than \$72,600</b> , multiply the amount by 2.9%, add \$9,002.40 to the result, and enter the total. <b>Caution:</b> If you also have wages subject to social security tax, see Pub. 505 to figure the amount to enter	11		
12	Other taxes (see instructions)	12		
13a	Add lines 10 through 12	13a		
b	Earned income credit, additional child tax credit, and credit from <b>Form 4136</b>	13b		
c	Subtract line 13b from line 13a. Enter the result, but not less than zero. <b>THIS IS YOUR TOTAL 1999 ESTIMATED TAX</b>	13c		
14a	Multiply line 13c by 90% (66⅔% for farmers and fishermen)	14a		
b	Enter the tax shown on your 1998 tax return (105% of that amount if you are not a farmer or a fisherman and the adjusted gross income shown on line 34 of that return is more than \$150,000 or, if married filing separately for 1999, more than \$75,000)	14b		
c	Enter the <b>smaller</b> of line 14a or 14b. <b>THIS IS YOUR REQUIRED ANNUAL PAYMENT TO AVOID A PENALTY</b>	14c		
	<b>Caution:</b> 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 more details, see Pub. 505.			
15	Income tax withheld and estimated to be withheld during 1999 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15		
16	Subtract line 15 from line 14c. ( <b>Note:</b> 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.)	16		
17	If the first payment you are required to make is due April 15, 1999, enter ¼ of line 16 (minus any 1998 overpayment that you are applying to this installment) here and on your payment voucher(s). ( <b>Note:</b> Household employers see instructions)	17		

- Enclose your payment, making the check or money order payable to the: **"United States Treasury."**
- Write your social security number and "1999 Form 1040-ES" on your check or money order.
- Do not staple or attach your payment to the voucher.
- Mail your payment voucher 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.

If you changed your name and made estimated tax payments using your old name, attach a statement to the front of your 1999 tax return. List all of the estimated tax payments you and your spouse made for 1999 and the name(s) and social security number(s) under which you made the payments.

**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 also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

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**, 1 hr., 19 min.; **Learning about the law**, 17 min.; **Preparing the worksheets and payment vouchers**, 49 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 Forms 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** on page 6.

Tear off here

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

**1999 Payment Voucher 4**

OMB No. 1545-0087

Calendar year—Due Jan. 18, 2000

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the **"United States Treasury."** Please write your social security number and "1999 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.

Amount of payment	Please type or print	Your first name and initial	Your last name	Your social security number
		If joint payment, complete for spouse		
\$.....	Please type or print	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.

# Record of Estimated Tax Payments (see page 3 for payment due dates)

Payment number	(a) Date	(b) Check or money order number	(c) Amount paid	(d) 1998 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
1					
2					
3					
4					
Total					

## Where To File Your Payment Voucher

Mail your payment voucher 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. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions.

**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:

Use this address:

New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester) P.O. Box 162 Newark, NJ 07101-0162

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont P.O. Box 371999 Pittsburgh, PA 15250-7999

Delaware, District of Columbia, Maryland, Pennsylvania, Virginia P.O. Box 8318 Philadelphia, PA 19162-8318

Florida, Georgia, South Carolina P.O. Box 105900 Atlanta, GA 30348-5900

Indiana, Kentucky, Michigan, Ohio, West Virginia P.O. Box 7422 Chicago, IL 60680-7422

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee P.O. Box 1219 Charlotte, NC 28201-1219

Illinois, Iowa, Minnesota, Missouri, Wisconsin P.O. Box 970006 St. Louis, MO 63197-0006

Kansas, New Mexico, Oklahoma, Texas P.O. Box 970001 St. Louis, MO 63197-0001

Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming P.O. Box 510000 San Francisco, CA 94151-5100

California (all other counties), Hawaii P.O. Box 54030 Los Angeles, CA 90054-0030

American Samoa P.O. Box 8318 Philadelphia, PA 19162-8318

The Commonwealth of the Northern Mariana Islands P.O. Box 8318 Philadelphia, PA 19162-8318

Puerto Rico (or if excluding income under section 933) P.O. Box 8318 Philadelphia, PA 19162-8318

Guam: P.O. Box 8318 Philadelphia, PA 19162-8318

Nonpermanent residents  
Permanent residents\* Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921

\* You must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the Guam address and the self-employment tax vouchers to the address for Guam nonpermanent residents shown above.

Virgin Islands: P.O. Box 8318 Philadelphia, PA 19162-8318

Nonpermanent residents  
Permanent residents\* V.I. Bureau of Internal Revenue 9601 Estate Thomas Charlotte Amalie St. Thomas, VI 00802

\* You must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the Virgin Islands address and the self-employment tax vouchers to the address for Virgin Islands nonpermanent residents shown above.

All APO and FPO addresses P.O. Box 8318 Philadelphia, PA 19162-8318

Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563 P.O. Box 8318 Philadelphia, PA 19162-8318

**1999 Payment Voucher 3**

Calendar year—Due Sept. 15, 1999

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number and "1999 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.

Amount of payment  \$ .....	Please 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.

Tear off here

**1999 Payment Voucher 2**

Calendar year—Due June 15, 1999

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number and "1999 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.

Amount of payment  \$ .....	Please 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.

Tear off here

**1999 Payment Voucher 1**

Calendar year—Due April 15, 1999

File only if you are making a payment of estimated tax. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number and "1999 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.

Amount of payment  \$ .....	Please 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.