Caution: ***The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.***

This form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible. We apologize for the delay and inconvenience. The most recently issued final revision begins on the next page, but, again, is currently being updated.

Early release drafts of forms and instructions (and some pubs) are posted before the final release at www.irs.gov/DraftForms (note that they remain there after the final release is posted). The most recently issued final revision of forms, instructions, and publications is posted at www.irs.gov/LatestForms and at www.irs.gov/AllForms, which has revisions for all years each form, instruction, or pub has been issued.

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at www.irs.gov/Form1040; the Pub. 501 page is at www.irs.gov/Pub501; the Form W-4 page is at www.irs.gov/W4; and the Schedule A (Form 1040 or 1040-SR) page is at www.irs.gov/ScheduleA. (If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see www.irs.gov/eBook for more details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at www.irs.gov/FormComments. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

All information about all forms, instructions, and pubs is at www.irs.gov/Forms.

2019
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 *IRS.gov/Form1040ESNR*.

Purpose of This Package

If you are a nonresident alien, use this package to figure and pay your estimated tax for 2019. 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 isn't subject to withholding. See the 2018 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 2018 Form 1040NR as a guide in figuring the estate's or trust's 2019 estimated tax. You also may find it helpful to refer to the 2019 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 2019 if both of the following apply.

1. You expect to owe at least $1,000 in tax for 2019, 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 2019 tax return, or

b. 100% of the tax shown on your 2018 tax return. Your 2018 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 2018 or 2019 is from farming or fishing, substitute 66 2/3% for 90% in (2a) under *General Rule*, earlier.

Household employers. When estimating the tax on your 2019 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 didn't include household employment taxes when figuring your estimated tax.

Higher income taxpayers. If your adjusted gross income (AGI) for 2018 was more than $150,000 ($75,000 if your filing status for 2019 is married nonresident alien), substitute 110% for 100% in (2b) under *General Rule*, earlier. This rule doesn't apply to farmers or fishermen.

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.

TIP *You can use the IRS Withholding Calculator at IRS.gov/W4App to determine whether you need to have your withholding increased or decreased.*

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 2018 Form 1040NR or Form 1040NR-EZ.

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

If you have tax questions and you live outside the United States, you can call 267-941-1000 (not toll free).

What's New

In figuring your 2019 estimated tax, be sure to consider the following.

Standard mileage rate. For 2019, the rate for business use of your vehicle increased to 58 cents a mile. The rate for use of your vehicle to move has increased to 20 cents a mile. The rate of 14 cents a mile for charitable use is unchanged.

Social security tax. For 2019, the maximum amount of earned income (wages and net earnings from self-employment) subject to the social security tax is $132,900.

Adoption credit or exclusion. For 2019, the maximum adoption credit or exclusion for employer-provided adoption benefits has increased to $14,080. In order to claim either the credit or exclusion, your modified adjusted gross income must be less than $251,160.

Reminders

Individual taxpayer identification number (ITIN) renewal. If you were assigned an ITIN before January 1, 2013, or if you have an ITIN that you haven't included on a tax return in the last three consecutive years, you may need to renew it. For more information, see the instructions for Form W-7.

Advance payments of the premium tax credit. If you buy health care 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 little or too much in advance will affect your refund or balance due. Promptly report changes in your income or family size to your Marketplace. See Form 8962 and its instructions for more information.

How To Figure Your Estimated Tax

You will need:

- The 2019 Estimated Tax Worksheet.
- The *Instructions for the 2019 Estimated Tax Worksheet*.
- The 2019 Tax Rate Schedules for your filing status.*
- Your 2018 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.

CAUTION *You can't 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, 2019, or in four equal amounts by the dates shown below.

1st payment	Apr. 15, 2019
2nd payment	Jun. 17, 2019
3rd payment	Sep. 16, 2019
4th payment	Jan. 15, 2020*

* You don't have to make the payment due January 15, 2020, if you file your 2019 Form 1040NR or 1040NR-EZ by January 31, 2020, and pay the entire balance due with your return.

If you don't have wages subject to U.S. income tax withholding, you can pay all of your estimated tax by June 17, 2019, or you can pay it in three installments. If you pay the tax in three installments:

- 1/2 is due by June 17, 2019;
- 1/4 is due by September 16, 2019; and
- 1/4 is due by January 15, 2020.

CAUTION *We don't 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 didn't pay enough, you may be charged a penalty for underpaying your tax. See *When a Penalty Is Applied*, later.

TIP *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, 2019, 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, including Schedule AI, with your 2019 tax return even if no penalty is owed.

Farmers and fishermen. If at least two-thirds of your gross income for 2018 or 2019 is from farming or fishing, you can do one of the following.

- Pay all of your estimated tax by January 15, 2020.
- File your 2019 Form 1040NR by March 2, 2020, and pay the total tax due. In this case, 2019 estimated tax payments aren't 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. See Pub. 509 for a list of all legal holidays.

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 2019 paper income tax return. On the statement, show all of the estimated tax payments you made for 2019 and the name and identifying number under which you made the payments.

If your identifying number is a social security number (SSN), be sure to report the change to your local Social Security Administration office before filing your 2019 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 *SSA.gov*.

If your identifying number is an IRS-issued individual taxpayer identification number (ITIN), you don't 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 2019 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 didn't pay enough estimated tax for the year or you didn't 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 2018 overpayment that you choose to credit against your 2019 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

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to *IRS.gov/Payments*. You

can pay using any of the following methods.

- **IRS Direct Pay** for online transfers directly from your checking or savings account at no cost to you, go to *IRS.gov/Payments*.
- **Pay by Card** to pay by debit or credit card go to *IRS.gov/Payments*. A convenience fee is charged by these service providers.
- **Electronic Fund Withdraw** (EFW) is an integrated e-file/e-pay option offered when filing your federal taxes electronically using tax preparation software, through a tax professional or the IRS at *IRS.gov/Payments*.
- **Online Payment Agreement** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at *IRS.gov/Payments*. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.
- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading the application.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers or (2) the Electronic Federal Tax Payment System (EFTPS).

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

WorldPay US, Inc.
1-844-729-8298
(1-844-PAY-TAX-8™)
www.payUSAtax.com

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

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

EFTPS. To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 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. For more information about EFTPS, go to *IRS.gov/Payments* or *EFPTS.gov*.

Mobile Device

To pay through your mobile device, download the IRS2Go app.

Pay by Cash

Cash is a new in-person payment option for individuals provided through retail partners with a maximum of $1,000 per day per transaction. To make a cash payment, you must first be registered online at *OfficialPayments.com/Fed*, our Official Payment provider.

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

Before submitting a payment through the mail using the estimated tax payment voucher, please consider alternative methods. One of our safe, quick and easy electronic payment options might be right for you.

If you choose to mail in your payment, 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 don't have and aren't eligible to get an SSN, enter your ITIN wherever your SSN is requested. 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. Don't 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." Don't send cash. To help process your payment accurately, enter the amount on the right side of the check like this: $ XXX.XX. Don't use dashes or lines (for example, don't enter "$ XXX-" or "$ XXX xx/100").
- Enter "2019 Form 1040-ES (NR)" and your identifying number (SSN, ITIN, or EIN) on your check or money order.
- Enclose, but don't 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.

No checks of $100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of $100,000,000 ($100 million) or more. If you are sending $100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than $100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over $100 million.

Instructions for the 2019 Estimated Tax Worksheet

Line 1. Adjusted gross income. When figuring the adjusted gross income you expect in 2019, be sure to consider the items listed under *What's New*, earlier. For more details on figuring your AGI, 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 2019 Self-Employment Tax and Deduction Worksheet for Lines 1 and 9 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 9 of your estimated tax worksheet.

Line 7. Credits. See the 2018 Form 1040NR, lines 46 through 51, and the related instructions for the types of credits allowed.

Line 9. Self-employment tax. Enter your self-employment tax on line 9. When estimating your 2019 net earnings from self-employment, be sure to use only 92.35% (0.9235) of your total net profit from self-employment.

Line 10. Other taxes. Use the Instructions for the 2018 Form 1040NR to determine if you expect to owe, for 2019, 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 10, 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 didn't include household employment taxes when figuring your estimated tax.

If you meet one or both of the above, include in the amount on line 10 the total of your household employment taxes.

Exception 2. Of the amounts for other taxes that may be entered on Form 1040NR, line 60, don't include on line 10: 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), excise tax on insider stock compensation from an expatriated corporation, or additional tax on advance payments of health coverage tax credit when not eligible. These taxes aren't 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 10.

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

Repayment of first-time homebuyer credit. You must repay the first-time homebuyer credit if you bought the home in 2008.

For details about repaying the first-time homebuyer credit, see the Instructions for Form 5405.

Line 15b. Prior year's tax. Enter the 2018 tax you figure according to the instructions in *Figuring your 2018 tax*, later, unless you meet one of the following exceptions.

- If the AGI shown on your 2018 return is more than $150,000 ($75,000 if you will file as married nonresident alien for 2019), enter 110% of your 2018 tax as figured next.

This doesn't apply to farmers or fishermen.

- If you filed as married filing jointly for 2018, but you won't file a joint return for 2019 (for example, because you are a nonresident alien who doesn't 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 2018 tax to enter on line 15b.
- If you didn't file a return for 2018 or your 2018 tax year was less than 12 full months, don't complete line 15b. Instead, enter the amount from line 15a on line 15c.

Figuring your 2018 tax. Use the following instructions to figure your 2018 tax.

1. **Form 1040NR—** Use the tax amount shown on line 61 of your 2018 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 an IRA, Archer MSA, Coverdell education savings account, health savings account, ABLE account, 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, and credit from Form 8885 included on line 69.

2. **Form 1040NR-EZ—** Use the tax amount shown on line 15 of your 2018 Form 1040NR-EZ.

2019 Self-Employment Tax and Deduction Worksheet for Lines 1 and 9 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% (0.9235)	**3.**	
4.	Multiply line 3 by 2.9% (0.029)		**4.**
5.	Social security tax maximum income	**5.**	**$132,900**
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% (0.124)		**9.**
10.	Add lines 4 and 9. Enter the result here and on line 9 of your 2019 Estimated Tax Worksheet		**10.**
11.	Multiply line 10 by 50% (0.50). 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 2019 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; and Schedule K-1 (Form 1065), box 14, code A.

2019 Tax Rate Schedules

Caution. *Don't use these Tax Rate Schedules to figure your 2018 taxes. Use only to figure your 2019 estimated taxes.*

Schedule X—Use if your **2019** filing status is **Single**

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$9,700	----------	+	**10%**	**$0**
9,700	39,475	**$970.00**	+	**12%**	**9,700**
39,475	84,200	**4,543.00**	+	**22%**	**39,475**
84,200	160,725	**14,382.50**	+	**24%**	**84,200**
160,725	204,100	**32,748.50**	+	**32%**	**160,725**
204,100	510,300	**46,628.50**	+	**35%**	**204,100**
510,300	----------	**153,798.50**	+	**37%**	**510,300**

Schedule Z—Use if your **2019** filing status is **Qualifying Widow** or **Widower**

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$19,400	----------	+	**10%**	**$0**
19,400	78,950	**$1,940.00**	+	**12%**	**19,400**
78,950	168,400	**9,086.00**	+	**22%**	**78,950**
168,400	321,450	**28,765.00**	+	**24%**	**168,400**
321,450	408,200	**65,497.00**	+	**32%**	**321,450**
408,200	612,350	**93,257.00**	+	**35%**	**408,200**
612,350	----------	**164,709.50**	+	**37%**	**612,350**

Schedule Y—Use if your **2019** filing status is **Married filing separately** (defined in *Special Rules*, earlier)

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$9,700	----------	+	**10%**	**$0**
9,700	39,475	**$970.00**	+	**12%**	**9,700**
39,475	84,200	**4,543.00**	+	**22%**	**39,475**
84,200	160,725	**14,382.50**	+	**24%**	**84,200**
160,725	204,100	**32,748.50**	+	**32%**	**160,725**
204,100	306,175	**46,628.50**	+	**35%**	**204,100**
306,175	---------	**82,354.75**	+	**37%**	**306,175**

Schedule W—Use if your **2019** filing status is **Estate** or **Trust**

If line 3 is: Over—	But not over—	The tax is:			of the amount over—
$0	$2,600	----------	+	**10%**	**$0**
2,600	9,300	**$260**	+	**24%**	**2,600**
9,300	12,750	**1,868**	+	**35%**	**9,300**
12,750	----------	**3,075.50**	+	**37%**	**12,750**

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 aren't 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 don't file a return, don't 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.

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2019 Estimated Tax Worksheet—For Nonresident Alien Individuals

Keep for Your Records

1	Adjusted gross income you expect in 2019 (see instructions)		**1**	
2a	Estimated itemized deductions. If you plan to itemize deductions, enter the estimated total of your itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 10% of your income		**2a**	
b	If you qualify for the deduction under section 199A, enter the estimated amount of the deduction you are allowed on your qualified business income from a qualified trade or business		**2b**	
c	Add lines 2a and 2b		**2c**	
3	Subtract line 2c from line 1		**3**	
4	**Tax.** Figure your tax on the amount on line 3 by using the **2019 Tax Rate Schedules**, earlier. **Caution.** *If you will have qualified dividends or a net capital gain, see Worksheet 2-5 in Pub. 505 to figure the tax*		**4**	
5	Alternative minimum tax from **Form 6251**		**5**	
6	Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040NR, line 42		**6**	
7	Credits (see instructions). **Do not** include any income tax withholding on this line		**7**	
8	Subtract line 7 from line 6. If zero or less, enter -0-		**8**	
9	Self-employment tax (see instructions)		**9**	
10	Other taxes (see instructions)		**10**	
11	Add lines 8 through 10. This is your estimated 2019 tax on income effectively connected with a U.S. trade or business		**11**	
12	Total expected 2019 income not effectively connected with a U.S. trade or business	**12**		
13	Multiply line 12 by 30% or lower tax treaty rate (see the 2018 Form 1040NR instructions)		**13**	
14a	Add lines 11 and 13		**14a**	
b	Additional child tax credit, fuel tax credit, net premium tax credit, and refundable credit from Form 8885		**14b**	
c	**Total 2019 estimated tax.** Subtract line 14b from line 14a. If zero or less, enter -0- ►		**14c**	
15a	Multiply line 14c by 90% (66 2/3 % for farmers and fishermen)	**15a**		
b	Required annual payment based on prior year's tax (see instructions)	**15b**		
c	**Required annual payment to avoid a penalty.** Enter the **smaller** of line 15a or 15b ►		**15c**	
	Caution. *Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 15c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 14c 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 14c. For more details, see chapter 2 of Pub. 505.*			
16	Income tax withheld and estimated to be withheld during 2019 plus any amount paid with Form 1040-C		**16**	
17a	Subtract line 16 from line 15c	**17a**		
	Is the result zero or less? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☐ **No.** Go to line 17b.			
b	Subtract line 16 from line 14c	**17b**		
	Is the result less than $1,000? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☐ **No.** Go to line 18 to figure your required payment.			
18	• If your first payment is due April 15, 2019, enter 1/4 of line 17a (minus any 2018 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 17, 2019, enter 1/2 of line 15c on your first voucher and 1/4 of line 15c on your second and third vouchers. Reduce each installment by 1/3 of line 16 and any 2018 overpayment you are applying to the installment. **Do not enter an amount on line 18.**		**18**	

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

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Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see *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) 2018 overpayment credit applied	(f) Total amount paid and credited (add **(d)** and **(e)**)
1	Apr. 15, 2019						
2	Jun. 17, 2019						
3	Sep. 16, 2019						
4	Jan. 15, 2020*						
Total	. . . . . ▶						

* You do not have to make this payment if you file your 2019 tax return by January 31, 2020, **and** pay the entire balance due with your return.

Tear off here

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

2019 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 "2019 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, 2020

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

2019 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 "2019 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. 16, 2019

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

2019 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 "2019 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 17, 2019

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.

Tear off here

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

2019 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 "2019 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, 2019

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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