

## Pay by Credit or Debit Card

You can use your credit or debit card to make estimated tax payments. Call toll-free or visit the website of one of the service providers listed below and follow the instructions. A convenience fee will be charged by the service provider. Fees may vary between providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Link2Gov Corporation  
1-888-PAY-1040™ (1-888-729-1040)  
1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

RBS WorldPay, Inc.  
1-888-9-PAY-TAX™ (1-888-972-9829)  
1-877-517-4881 (Customer Service)  
[www.payUSAtax.com](http://www.payUSAtax.com)

Official Payments Corporation  
1-888-UPAY-TAX™ (1-888-872-9829)  
1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

You will be given a confirmation number at the end of the transaction. Enter the confirmation number in column (c) of the Record of Estimated Tax Payments (on page 9). Do not include the amount of the convenience fee in column (d).

**Note.** You can deduct the convenience fee charged by the service provider in 2010 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2010 income tax return.

## Where To File Your Estimated Tax Payment Voucher if Paying by Check or Money Order

Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions. If you need more payment vouchers, you can make a copy of one of your unused vouchers.

**Caution:** 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. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.

<p>Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions. If you need more payment vouchers, you can make a copy of one of your unused vouchers.</p>	<p>Arkansas, Connecticut, Delaware, District of Columbia, Maryland, Missouri, Ohio, Rhode Island, Virginia, West Virginia</p>	<p>P.O. Box 970006 St. Louis, MO 63197-0006</p>
<p><b>Caution:</b> 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. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.</p>	<p>Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas</p>	<p>P.O. Box 1300 Charlotte, NC 28201-1300</p>
<p><b>IF you live in . . .</b></p>	<p><b>THEN send it to "Internal Revenue Service" at . . .</b></p>	<p>Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin, Wyoming</p>
<p>Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Vermont</p>	<p>P.O. Box 37007 Hartford, CT 06176-0007</p>	<p>All APO and FPO addresses, U.S. citizens or tax residents living in a foreign country, or filing Form 2555, 2555-EZ, or 4563. American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the U.S. Virgin Islands, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens</p>
<p>Florida, Georgia, North Carolina, South Carolina</p>	<p>P.O. Box 105225 Atlanta, GA 30348-5225</p>	<p>Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921</p>
<p>Alaska, Arizona, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington</p>	<p>P.O. Box 510000 San Francisco, CA 94151-5100</p>	<p>Permanent residents of the U.S. Virgin Islands*</p> <p>V.I. Bureau of Internal Revenue 9601 Estate Thomas Charlotte Amalie St. Thomas, VI 00802</p>

\* Permanent residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for permanent residents and the self-employment tax vouchers to the address for nonpermanent residents.

**Record of Estimated Tax Payments** (Farmers, fishermen, and fiscal year taxpayers, see page 3 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) 2009 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))	
1	4/15/2010									
2	6/15/2010									
3	9/15/2010									
4	1/18/2011**									
Total . . . . . ▶										

\* You can deduct the convenience fee charged by the service provider in 2010 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2010 income tax return.

\*\* You do not have to make this payment if you file your 2010 tax return by January 31, 2011, and pay the entire balance due with your return.

Tear off here

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

**2010 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. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2010 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.

Calendar year—**Due Jan. 18, 2011**

Amount of estimated tax you are paying by check or money order.

	Dollars	Cents
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<b>Print or type</b>	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.)			

# 2010 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. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2010 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.

Calendar year—**Due Sept. 15, 2010**

Amount of estimated tax you are paying by check or money order.

Dollars	Cents
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Print or type	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 8.

Tear off here

# 2010 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. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2010 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.

Calendar year—**Due June 15, 2010**

Amount of estimated tax you are paying by check or money order.

Dollars	Cents
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Print or type	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 8.

Tear off here

# 2010 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. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2010 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.

Calendar year—**Due April 15, 2010**

Amount of estimated tax you are paying by check or money order.

Dollars	Cents
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Print or type	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 8.