Iowa Department of Revenue

IA 1040ES

Individual Income Estimate
Tax Payment Voucher

2015 INSTALLMENT **1**

Due Date: April 30, 2015

Print Name: _____
(Last, First, MI)

Address: _____ SSN:

City, State ZIP: _____ Payment Amount:

Phone: _____ Period Ending: 1 2 3 1 1 5

Mail to:
Iowa Department of Revenue
PO Box 10466
Des Moines IA 50306-0466

Make checks payable to:
Treasurer, State of Iowa When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction. 45-002 (09/25/2014)

Iowa Department of Revenue

IA 1040ES

Individual Income Estimate
Tax Payment Voucher

2015 INSTALLMENT **2**

Due Date: June 30, 2015

Print Name: _____
(Last, First, MI)

Address: _____ SSN:

City, State ZIP: _____ Payment Amount:

Phone: _____ Period Ending: 1 2 3 1 1 5

Mail to:
Iowa Department of Revenue
PO Box 10466
Des Moines IA 50306-0466

Make checks payable to:
Treasurer, State of Iowa When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction. 45-002 (09/25/2014)

Iowa Department of Revenue

IA 1040ES

Individual Income Estimate
Tax Payment Voucher

2015 INSTALLMENT **3**

Due Date: September 30, 2015

Print Name: _____
(Last, First, MI)

Address: _____ SSN:

City, State ZIP: _____ Payment Amount:

Phone: _____ Period Ending: 1 2 3 1 1 5

Mail to:
Iowa Department of Revenue
PO Box 10466
Des Moines IA 50306-0466

Make checks payable to:
Treasurer, State of Iowa When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction. 45-002 (09/25/2014)

Iowa Department of Revenue

IA 1040ES

Individual Income Estimate
Tax Payment Voucher

2015 INSTALLMENT **4**

Due Date: February 1, 2016

Print Name: _____
(Last, First, MI)

Address: _____ SSN:

City, State ZIP: _____ Payment Amount:

Phone: _____ Period Ending: 1 2 3 1 1 5

Mail to:
Iowa Department of Revenue
PO Box 10466
Des Moines IA 50306-0466

Make checks payable to:
Treasurer, State of Iowa When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction. 45-002 (09/25/2014)

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Instructions - 2015 Nonresident Request for Release from Withholding

In general, if paying a nonresident an Iowa nonwage payment, Iowa withholding must be withheld at a rate of 5% of the payment amount. Nonresidents who prefer to make an Iowa estimated payment instead must file this Nonresident Request for Release from withholding form. Any income paid in excess of the amount stated will be subject to withholding.
Who needs to file and pay estimates? Anyone who expects to have a tax liability of $200 or more when filing their Iowa income tax return needs to file and pay estimated taxes. The IA 1040ES vouchers and instructions are available from our website at www.iowa.gov/tax.
Exempt: Nonresidents who are exempt from filing an Iowa return or from paying estimated tax should check the box.
Tax due: If tax is due, this form must be submitted with the tax due and appropriate IA 1040ES voucher to the Iowa Department of Revenue. This form must be filed prior to receiving the Iowa-source payment/income.
Mail to: The request for release from withholding, payment, and voucher, if applicable, should be mailed to Compliance Services, Iowa Department of Revenue, PO Box 10456, Des Moines IA 50306. Upon receipt of this properly completed form and applicable payment, the Department will issue a letter to the payer authorizing payment without Iowa withholding.
You must file an Iowa income tax return if:

* You were a nonresident or part-year resident and your net income from Iowa sources was $1,000 or more
* You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax, even if Iowa-source income is less than $1,000.

Iowa Department of Revenue

2015 Nonresident Request for Release from Withholding

For calendar year 2015 or fiscal year _____, _____ and ending _____, _____

Name: _____ SSN: _____

Number and Street or Rural Route: _____

City, State ZIP: _____ Phone: _____

Income from Iowa source(s): Name and Address of Payer	Iowa Estimated Gross Income	Related Expenses	Iowa Estimated Net Income
a)			a)
b)			b)

☐ Exempt: Check this box if you are exempt from paying Iowa estimated taxes

☐ Tax Due: Check this box if tax due and an IA 1040ES are enclosed

Total Estimated Iowa Net Income: Add net income on lines a and b.

44-017 (09/22/14)