



**ARIZONA FORM
140ES**

Individual Estimated Income Tax Payment

FOR
CALENDAR YEAR
2011

ONE STAPLE. NO TAPE.

This estimated payment is for tax year ending December 31, 2011, or for tax year ending: M M D D 2 0 Y Y

Your First Name and Initial 1		Last Name		You must enter your SSN(s).	Your Social Security No.
If a joint return, Your Spouse's First Name and Initial 1		Last Name			Spouse's Social Security No.
Current Home Address - number and street, rural route 2		Apt. No.	Daytime Phone (with area code)	Home Phone (with area code)	
City, Town or Post Office 3	State	Zip Code		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	

**DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS.
USE ONLY FOR ESTIMATED PAYMENTS.**

1 Check box 1 if you are a first time Arizona income tax return filer **1**

2 The enclosed amount is payment for quarter number

3 Payment: You must round your estimated payment to a whole dollar (no cents). Enter the amount of **payment enclosed**..... \$

IMPORTANT

To ensure proper application of this payment, be sure that you:

- ✓ Complete this form in its entirety.
- ✓ Make your check payable to Arizona Department of Revenue.
- ✓ Write your SSN on your payment.
- ✓ Attach your payment to the upper left corner of this page.
- ✓ *Mail to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.*

Be sure to review your estimated income and adjust your payments as necessary during the year. Payments for calendar year filers are due April 18, 2011; June 15, 2011; September 15, 2011; and January 17, 2012.

Worksheet for Computing Estimated Payments for Individuals

For use with Arizona Form 140ES

Step 1: Estimated Arizona Taxable Income

1 Use the estimated tax worksheet attached to IRS Form 1040ES and *enter here the amount shown as income on your federal worksheet*..... **1**

Step 2: Additions

Below are common items of income that are not taxable under the Internal Revenue Code but are taxable under Arizona Revised Statutes. *Estimate amounts and enter in the spaces provided:*

2 Non-Arizona municipal interest..... **2**

3 Ordinary income portion of lump-sum distributions (excluded on your federal return)..... **3**

4 Other additions to income..... **4**

5 Total additions to income: *Add lines 2 through 4*..... **5**

6 *Add line 1 and line 5*..... **6**

Step 3: Subtractions

Below are common items not subject to tax in Arizona but taxable under the Internal Revenue Code. *Estimate amounts and enter in the spaces provided:*

7 Amounts received as annuities from certain federal, Arizona state, or local government retirement and disability funds (up to \$2,500) that are subject to federal tax..... **7**

8 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.) **8**

9 Arizona state lottery winnings (up to \$5,000) included as income on federal return **9**

10 U.S. Social Security benefits or Railroad Retirement Act benefits included as income on federal return..... **10**

11 Other exempt income **11**

12 Total subtractions: *Add lines 7 through 11*..... **12**

13 *Subtract line 12 from line 6*..... **13**

Step 4: Deductions and Exemptions

14 If you plan to itemize deductions, *enter the estimated total of your deductions*. If you do not plan to itemize deductions, *see the instructions for the allowable 2010 standard deduction*..... **14**

15 Exemptions: *Enter your allowable 2010 exemption amounts*..... **15**

16 Total deductions and exemptions: *Add line 14 and line 15* **16**

17 *Subtract line 16 from line 13*..... **17**

Step 5: Estimated Arizona Income Tax

18 Using Tax Table X or Y, use the amount on line 17 to calculate your Arizona estimated tax liability. *Enter your estimated tax liability here*..... **18**

19 *Enter 90% (.90) of line 18*..... **19**

20 Enter the preceding year's Arizona tax liability if you were required to file and did file a return for the preceding year, otherwise skip this line..... **20**

21 If you entered an amount on line 20, *enter the smaller of line 19 or line 20*. Otherwise, *enter the amount from line 19*..... **21**

22 Total Arizona income tax expected to be withheld (include all employment and pensions) **22**

23 *Subtract line 22 from line 21, and base estimated payments on this amount*..... **23**

24 If the first payment you are required to make is due April 18, 2011, *enter 1/4 of line 24 (minus any 2010 overpayment that you are applying to this installment) here and on your 140ES* **24**