ARIZONA FORM
140ES
Individual Estimated Income Tax Payment

FOR
CALENDAR YEAR
2012

ONE STAPLE. NO TAPE.

This estimated payment is for tax year ending December 31, 2012, 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** ☐

88

2 The enclosed amount is payment for quarter number ....

81   **80**

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

IMPORTANT

Be sure to review your estimated income and adjust your payments as necessary during the year. **Payments for calendar year filers are due as follows:**

Payment 1:	April 15, 2012 – Because April 15, 2012 falls on a Sunday and April 16, 2012 is a legal holiday in Washington DC, you have until April 17, 2012 to make this payment. If you do not pay by April 17, you may be subject to a penalty starting on April 16th.
Payment 2:	June 15, 2012
Payment 3:	September 15, 2012 – Because September 15 falls on a Saturday, you have until September 17, 2012 to make this payment. If you do not pay by September 17, you may be subject to a penalty starting on September 16th.
Payment 4:	January 15, 2013

For fiscal years, the payments are due on the 15th day of the fourth, sixth and ninth months of the current fiscal year, and the first month of the next fiscal year. If the due date falls on a Saturday, Sunday or legal holiday, you may file by midnight on the next day following that day.

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

✓ Complete and submit this form in its entirety. Do not cut this page in half.

✓ 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.

ADOR 10575 (11)

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 2011 standard deduction* **14**

15 Exemptions: *Enter your allowable 2011 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 15, 2012, *enter 1/4 of line 23 (minus any 2011 overpayment that you are applying to this installment) here and on your 140ES*........................ **24**