



- DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS.
- Use this form only for estimated payments.

This estimated payment is for tax year ending December 31, 2015, or for tax year ending: MMMMDDYYYY

1 Your First Name and Middle Initial		Last Name		Enter your SSN(s).	Your Social Security Number	
1 Spouse's First Name and Middle Initial (if filing joint)		Last Name			Spouse's Social Security No.	
2 Current Home Address - number and street, rural route		Apt. No.		Daytime Phone (with area code) 94		
3 City, Town or Post Office		State		ZIP Code		
				REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88		

1 Payment: You must round your estimated payment to a whole dollar (no cents).

Enter the amount of **payment enclosed** \$ 00

2 Check only one box for the quarter for which this payment is made.

Do not select more than one quarter.

You must submit a separate form for *each quarter* for which a payment is made.

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Payment for **calendar year filers** are due as follows:

<input type="checkbox"/> 1st Quarter – January to March Due date is April 15, 2015.
<input type="checkbox"/> 2nd Quarter – April to June Due date is June 15, 2015.
<input type="checkbox"/> 3rd Quarter – July to September Due date is September 15, 2015.
<input type="checkbox"/> 4th Quarter – October to December Due date is January 15, 2016.

Payment for **fiscal year filers** are due as follows:

<input type="checkbox"/> 1st Quarter – 15th day of the fourth month of the current fiscal year.
<input type="checkbox"/> 2nd Quarter – 15th day of the sixth month of the current fiscal year.
<input type="checkbox"/> 3rd Quarter – 15th day of the ninth month of the current fiscal year.
<input type="checkbox"/> 4th Quarter – 15th day of the first month of the next fiscal year.

If any of the due dates fall on a Saturday, Sunday or legal holiday, you may make the required payment for that quarter by midnight on the next business day following that day.

IMPORTANT

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 social security number and tax year on your payment.
- ✓ Include your payment with Form 140ES.
- ✓ **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.

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

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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 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 3 Ordinary income portion of lump-sum distributions (excluded on your federal return)..... | 3 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 4 Other additions to income..... | 4 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 5 Total additions to income: Add lines 2 through 4 | 5 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 6 Add line 1 and line 5..... | 6 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |

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 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 8 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.) | 8 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 9 Arizona state lottery winnings (up to \$5,000) included as income on federal return | 9 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 10 U.S. Social Security benefits or Railroad Retirement Act benefits included as income on federal return | 10 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 11 Other exempt income | 11 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 12 Total subtractions: Add lines 7 through 11 | 12 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 13 Subtract line 12 from line 6..... | 13 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |

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 2014 standard deduction
- | | | | | | |
|--|----|---|--|----|--|
| 14 | 14 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 15 Exemptions: Enter your allowable 2014 exemption amounts..... | 15 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 16 Total deductions and exemptions: Add line 14 and line 15..... | 16 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 17 Subtract line 16 from line 13..... | 17 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |

Step 5 Estimated Arizona Income Tax

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|--|----|---|--|----|--|
| 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 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 19 Enter 90% (.90) of line 18..... | 19 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 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 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 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 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 22 Total Arizona income tax expected to be withheld (include all employment and pensions) | 22 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 23 Subtract line 22 from line 21, and base estimated payments on this amount | 23 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |
| 24 If the first payment you are required to make is due April 15, 2015, enter 1/4 of line 23 (minus any 2014 overpayment that you are applying to this installment) here and on your 140ES | 24 | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 20px;"></td><td style="width: 40px; text-align: center;">00</td></tr></table> | | 00 | |
| | 00 | | | | |