Worksheet

DO NOT STAPLE ANY ITEMS TO THE FORM.

Arizona Form **140ES**

Individual Estimated Income Tax Payment

FOR CALENDAR YEAR **2015**

STOP
- 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: M M D D Y Y Y Y

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.	94 Daytime Phone (with area code)
3 City, Town or Post Office / State	ZIP Code	

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
88

81 PM | 80 RCVD

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.

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

☐	1st Quarter – January to March | Due date is **April 15, 2015.**
☐	2nd Quarter – April to June | Due date is **June 15, 2015.**
☐	3rd Quarter – July to September | Due date is **September 15, 2015.**
☐	4th Quarter – October to December | Due date is **January 15, 2016.**

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

☐	1st Quarter – 15th day of the **fourth** month of the current fiscal year.
☐	2nd Quarter – 15th day of the **sixth** month of the current fiscal year.
☐	3rd Quarter – 15th day of the **ninth** month of the current fiscal year.
☐	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.

Print Page

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	00

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	00		
3	Ordinary income portion of lump-sum distributions (excluded on your federal return)	3	00		
4	Other additions to income	4	00		
5	Total additions to income: Add lines 2 through 4			5	00
6	Add line 1 and line 5			6	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	00		
8	Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.)	8	00		
9	Arizona state lottery winnings (up to $5,000) included as income on federal return	9	00		
10	U.S. Social Security benefits or Railroad Retirement Act benefits included as income on federal return	10	00		
11	Other exempt income	11	00		
12	Total subtractions: Add lines 7 through 11			12	00
13	Subtract line 12 from line 6			13	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	00		
15	Exemptions: Enter your allowable 2014 exemption amounts	15	00		
16	Total deductions and exemptions: Add line 14 and line 15			16	00
17	Subtract line 16 from line 13			17	00

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	00
19	Enter 90% (.90) of line 18	19	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	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	00
22	Total Arizona income tax expected to be withheld (include all employment and pensions)			22	00
23	Subtract line 22 from line 21, and base estimated payments on this amount			23	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	00

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