

DO NOT STAPLE ANY ITEMS TO THE FORM.

Arizona Form 140ES-SBI

Individual Estimated Income Tax Payment Small Business Income Tax Return

FOR CALENDAR YEAR 2024

This estimated payment is for tax year ending December 31, 2024, or for tax year ending: M M D D Y Y Y Y

Form fields for personal information: 1 Your First Name and Middle Initial, Last Name, Social Security Number, Spouse's First Name and Middle Initial, Last Name, Social Security No., 2 Current Home Address - number and street, rural route, Apt. No., 95 Filing Status, 95a Married filing joint return, 95c Head of Household, 95b Married filing separate return, 95d Single, 3 City, Town or Post Office, State, ZIP Code, 94 Your Daytime Phone (with area code):

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

Revenue use only fields: 88, 81 PM, 80 RCVD

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

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:

Calendar year filers options: 1st Quarter - January to March | Due date is April 15, 2024. 2nd Quarter - April to June | Due date is June 15, 2024. Because June 15, 2024 falls on a weekend, you have until June 17, 2024 to make this payment. 3rd Quarter - July to September | Due date is September 15, 2024. Because September 15, 2024 falls on a weekend, you have until September 16, 2024 to make this payment. 4th Quarter - October to December | Due date is January 15, 2025.

Payment for fiscal year filers are due as follows:

Fiscal year filers options: 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.

If you are mailing this payment:

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 or money order payable to Arizona Department of Revenue. Write your SSN, "Tax Year 2024" and "140ES-SBI" on your payment. Include your payment with this form. 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.

If you are making an electronic payment

You can make this estimated payment by eCheck or credit card! American Express ♦ Visa ♦ Discover Card ♦ MasterCard www.AZTaxes.gov Click on "Make a Payment" and select "140ES-SBI" as the Payment Type. Do not mail this form. We will apply this payment to your account.

# Worksheet for Computing Estimated Payments for Individuals

For use with Arizona Form 140ES-SBI

## Step 1 Estimated Arizona Taxable Income

1 Use the estimated tax worksheet attached to IRS Form 1040ES and enter the portion reported on federal Schedules B, C, D (amounts related to small business income), E, F and Form 4797 (if not reported on Schedule D)..... 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 related to your small business income and enter in the spaces provided:

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

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3 Other additions to income. See instructions..... 3 

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4 Total additions to income: Add lines 2 and 3 ..... 4 

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5 Add line 1 and line 4 ..... 5 

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## Step 3 Subtractions

6 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.)..... 6 

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7 Total subtraction: Enter the amount from line 6 ..... 7 

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8 Subtract line 7 from line 5..... 8 

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## Step 4 Estimated Arizona Income Tax

9 Multiply the amount on line 8 by 2.5% (.025) to calculate your Arizona estimated tax liability. Enter your estimated tax liability here..... 9 

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10 Credits. (see instructions)..... 10 

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11 Subtract line 10 from line 9. Enter the difference. If line 10 is more than line 9, enter "0".

- If line 11 is "0", STOP. Based on amounts entered on lines 1 through 10, you do not need to make 2024 estimated payments.
- If there is an amount on line 11, complete lines 12 through 15 to calculate your required estimated tax payment(s)..... 11 

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12 Enter 90% (.90) of line 11 ..... 12 

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13 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..... 13 

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14 If you entered an amount on line 13, enter the smaller of line 13 or line 12. Otherwise, enter the amount from line 13 and base estimated payment on this amount..... 14 

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15 If the first payment you are required to make is due April 15, 2024, enter 1/4 of line 25 (minus any 2023 overpayment that you are applying to this installment) here and on your 140ES-SBI ..... 15 

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