

# 2025 Individual Estimated Income Tax Payment Small Business Income Tax Return

# Arizona Form 140ES-SBI

## For information or help, call one of the numbers listed:

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

## Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

## Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

## Publications

To view or print the department's publications, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

## Who Should Use Form 140ES-SBI

A taxpayer electing to report small business income on Form 140-SBI, Form 140NR-SBI or Form 140PY-SBI and mailing a voluntary or mandatory estimated tax payment for a small business tax return **must** use Arizona Form 140ES-SBI to make a payment for their small business tax return.

**NOTE:** *If you are making an estimated payment using [www.AZTaxes.gov](http://www.AZTaxes.gov), do **not** mail this form to the department. We will apply the payment to your account. Keep a copy of this form for your records.*

## General Information

- Enter your name, Social Security Number (SSN), or individual taxpayer identification number (ITIN) issued by the Internal Revenue Service and your current address. If you are married making a joint estimated payment, enter your SSNs or ITINs in the same order as your first names and in the same order as they will be shown on your joint Arizona income tax return.
- If you have a **foreign address**, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.
- Check the appropriate filing status on line 95 that you will use when filing Form 140-SBI, 140NR-SBI or 140PY-SBI.
- Enter your daytime phone number (including area code) in the space for Box 94
- Complete Form 140ES-SBI using black ink.

- Once you make an estimated payment, you must file a small business tax return for that year in order to claim the estimated payment.
- You must round each estimated payment to whole dollars (no cents).
- 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.

## Required Payments

Arizona requires certain individuals to make small business income estimated tax payments. Taxpayers are required to make estimated payments (starting with 2025) if their small business tax liability will exceed \$1,000 (SBI tax less allowable credits). Taxpayers must pay 90% of current year or 100% of last year.

If you did not file a small business tax return for the prior tax year, the 100% requirement does not apply. In this case, figure your required estimated payments on 90% of the current year's estimated small business tax liability

You must make estimated payments during 2025 unless you are sure you will not meet the \$1,000 threshold for 2025.

## How Much Should My Small Business Income Tax Estimated Payments Total?

If you have to make estimated payments, your payments must total either 90% of the tax due for 2025, or 100% of the tax due for 2024.

You can use your 2024 tax to figure the amount of payments that you must make during 2025 only if you filed a 2024 small business tax return.

## Worksheet for Computing Estimated Payments for Individuals filing a Small Business Tax Return

Use the worksheet on page 2 of this form to calculate your required estimated tax payments. Follow the instructions on the worksheet to complete Steps 1 through 4.

**Credits (Line 10)** – *Enter the estimated amount of credits you will be claiming on your 2025 small business income tax return. See the 2024 Form 140-SBI, Form 140NR-SBI or Form 140PY-SBI and related instructions for the types of credits allowed.*

## When Should I Make My Estimated Payments?

For the most part, you must make your payments in four equal installments.

**NOTE:** *If the due date falls on a Saturday, Sunday, or legal holiday, you may pay by midnight on the next business day following that day.*

Calendar year filers - estimated payment due dates:	
<b>Payment 1</b>	April 15, 2025.
<b>Payment 2</b>	June 15, 2025 Because June 15, 2025 falls on a weekend, you have until June 17, 2025 to make payment 2.
<b>Payment 3</b>	September 15, 2025 Because September 15, 2025 falls on a weekend, you have until September 16, 2025 to make payment 3.
<b>Payment 4</b>	January 15, 2026.

If you are a fiscal year filer, 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.

### Voluntary Payments

An individual who does not have to make 2025 Arizona small business income estimated income tax payments may choose to make them. Taxpayers who make such an election may choose one of the following methods to make their payments.

**Method 1:** If you file federal estimated tax, you can file Form 140ES-SBI at the same time.

The amount that you remit with Form 140ES-SBI should be 10%, 15%, or 20% of the amount that you paid on the federal **Form 1040-ES related to small business income**

**Method 2:** You may file installments using Form 140ES-SBI. If you are a calendar year filer making voluntary estimated payments, see the table under *When Should I Make My Estimated Payments?* For the due dates of these payments.

If you are a fiscal year filer making voluntary estimated payments, 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.

The sum of the amounts remitted should equal your estimated end-of-tax-year small business tax liability.

**Method 3:** You may file an *Individual Estimated Income Tax Payment*, Form 140ES-SBI, with a single, lump-sum payment before January 15, 2026.

The payment should reflect your estimated end-of-tax-year small business income tax liability.

### Completing Lines 1 and 2

#### Line 1

Enter the amount of your payment. Round your payment to the nearest whole dollar (no cents). Your payment is the amount you figured using the worksheet for computing estimated payments.

#### Line 2

Check the box for the quarter for which this payment is made.

### Sending Your Payment

Individuals may make estimated payments by check, electronic check, money order, or credit card.

#### Check or money order

Make your check payable to Arizona Department of Revenue. Write your SSN, "Tax Year 2025" and "140ES-SBI" on the check.

Include your check with the completed Form 140ES-SBI and mail to:

Arizona Department of Revenue  
PO Box 29085  
Phoenix, AZ 85038-9085

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

#### Electronic payment from your checking or savings account

**NOTE:** *You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.*

You can pay your 2025 estimated tax with an electronic payment from your checking or savings account. There is no fee to use this method. To make an electronic payment, go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the "Make a Payment" link.

The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**NOTE:** *If you are paying by electronic check, do not use Form 140ES-SBI. We will apply your small business income estimated tax payment to your account. You must claim the estimated payment on your original small business income tax return when you file.*

#### Credit card payment

You can pay your 2025 estimated tax through a third-party service provider using your Visa, MasterCard, Discover, or American Express credit card. Go to [www.AZTaxes.gov](http://www.AZTaxes.gov), click on the "Make a Payment" link and choose the credit card option.

This will take you to a third party vendor site (provider). The provider will charge you a convenience fee based on the amount of your tax payment. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**NOTE:** *If you are paying by credit card, **do not** use Form 140ES-SBI. We will apply your estimated tax payment to your account. You must claim the estimated payment on your original return when you file.*

<b>Record of Estimated Small Business Income Tax Payments</b>		
	<b>Date Made</b>	<b>Amount</b>
1. Amount of 2024 overpayment applied to 2025 estimated tax		.00
2. Payment 1		.00
3. Payment 2		.00
4. Payment 3		.00
5. Payment 4		.00
<b>Total:</b>		.00