

DO NOT STAPLE ANY ITEMS TO THE FORM.

This estimated payment is for tax year ending December 31, 2025, or for tax year ending: M M D D 2 0 Y Y

1 Your First Name and Middle Initial Last Name 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. 95. Filing Status. Must be the same as Form 140, 140NR or 140PY
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 REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

94 Your Daytime Phone (with area code):
Check if this payment is on behalf of a Nonresident Composite return - 140NR
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:

1st Quarter - January to March | Due date is April 15, 2025.
2nd Quarter - April to June | Due date is June 15, 2025. Because June 15, 2025 falls on a weekend, you have until June 16, 2025 to make this payment.
3rd Quarter - July to September | Due date is September 15, 2025.
4th Quarter - October to December | Due date is January 15, 2026.

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.

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 2025" and "140ES" on your payment.
If payment is made on behalf of a Nonresident Composite return, write "Composite 140NR", "Tax Year 2025" and the entity's EIN 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" 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

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 (See instructions for the amount to enter on line 7)

Below are common items (8 through 12) not subject to tax in Arizona but taxable under the Internal Revenue Code. Estimate amounts and enter in the spaces provided:

7 If you elect to report small business income on Form 140-SBI, enter the amount of small business income from Schedules B, C, D, E, F and 4797 related to small business income...	7		00	
8 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.....	8		00	
9 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.)	9		00	
10 Benefits, annuities, and pensions for retired/retainer pay of the uniformed services that are subject to federal tax.....	10		00	
11 U.S. Social Security benefits or Railroad Retirement Act benefits included as income on federal return	11		00	
12 Other exempt income	12		00	
13 Total subtractions: Add lines 7 through 12.....	13			00
14 Subtract line 13 from line 6.....	14			00

Step 4 Deductions and Exemptions

15 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 2024 standard deduction including the allowable increase for the charitable contributions	15		00	
16 Other Exemptions: Enter your allowable 2024 exemption amounts.....	16		00	
17 Total deductions and exemptions: Add line 15 and line 16.....	17			00
18 Subtract line 17 from line 14.....	18			00

Step 5 Estimated Arizona Income Tax

19 Multiply line 18 by 2.5% (.025) to calculate your Arizona estimated tax liability. Enter your estimated tax liability here.....	19		00	
20 Credits. (see instructions): Do not include income tax withholding on this line	20		00	
21 Subtract line 20 from line 19. Enter the difference. If line 20 is more than line 19, enter "0". • If line 21 is "0", STOP. Based on amounts entered on lines 1 through 20, you do not need to make 2025 estimated payments. • If there is an amount on line 21, complete lines 22 through 26 to calculate your required estimated tax payment(s).....	21		00	
22 Enter 90% (.90) of line 21.....	22		00	
23 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.....	23		00	
24 If you entered an amount on line 23, enter the smaller of line 22 or line 23. Otherwise, enter the amount from line 22	24			00
25 Total Arizona income tax expected to be withheld (include all employment and pensions)	25			00
26 Subtract line 25 from line 24, and base estimated payments on this amount.....	26			00
27 If the first payment you are required to make is due April 15, 2025, enter 1/4 of line 26 (minus any 2024 overpayment that you are applying to this installment) here and on your 140ES.....	27			00