

Name (first, middle initial, last) If joint return, also give spouse's name and middle initial

Social Security Number

**Part A Calculation of Underpayment**

- 1 I am claiming an exception from the imposition of the estimated payment penalty because I qualified for federal relief under IRC § 6654. Check box and see instructions..... 1
- 2 Amount of tax for 2019 from Form 140, Form 140PY, or Form 140NR..... 2 00
- 3 Tax credits claimed on your 2019 Arizona return..... 3 00
- 4 Subtract line 3 from line 2..... 4 00
- 5 Arizona tax withheld during 2019. Do not include any estimated tax payments or extension payments on this line..... 5 00
- 6 Subtract line 5 from line 4. If less than \$1,000, stop here. You do not owe the penalty. Do not file Form 221..... 6 00
- 7 Multiply line 4 by 90% (.90)..... 7 00
- 8 Enter the immediately preceding year's tax liability after tax credits. See instructions..... 8 00
- 9 **Required Annual Payment:** Enter the lesser of line 7 or line 8..... 9 00

	(a)	(b)	(c)	(d)
	Apr-15-2019	Jun-15-2019	Sep-15-2019	Jan-15-2020
10 Payment date..... 10				
11 Divide the amount on line 9 by the number of payments required for the year (usually four). Enter the result in appropriate columns. <input type="checkbox"/> Check this box if you use any other installment method. If you annualize, complete the worksheet on page 2 of this form and enter the amount from line 23 of that worksheet in each column of line 11..... 11				
12 Estimated tax paid and income tax withheld. See instructions..... 12				
<i>You must complete lines 13 through 15 of one column before going to line 13 of the next column.</i>				
13 Overpayment: See instructions..... 13				
14 Add lines 12 and 13..... 14				
15 <b>Underpayment:</b> Subtract line 14 from line 11; or <b>Overpayment:</b> Subtract line 11 from line 14..... 15				

**Part B Underpayment of Estimated Tax Penalty**

16 <b>Rate Period One: 6%</b> (Apr-17-18 through Jun-30-18) Computation starting date for this period..... 16	Apr-15-19	Jun-15-19		
17 Number of days after the date on line 16 through the date the amount on line 15 was paid or June 30, 2019 whichever is earlier..... 17	Days:	Days:		
18 Underpayment on line 15 × $\frac{\text{Number of days on line 17}}{365} \times 6\%$ ..... 18				
19 <b>Rate Period Two: 5%</b> (Jul-1-19 through Sep-30-19) Computation starting date for this period..... 19	Jun-30-19	Jun-30-19	Sep-15-19	
20 Number of days after the date on line 19 through the date the amount on line 15 was paid or September 30, 2019 whichever is earlier..... 20	Days:	Days:	Days:	
21 Underpayment on line 15 × $\frac{\text{Number of days on line 20}}{365} \times 5\%$ ..... 21				
22 <b>Rate Period Three: 5%</b> (Oct-1-19 through Dec-31-19) Computation starting date for this period..... 22	Sep-30-19	Sep-30-19	Sep-30-19	
23 Number of days after the date on line 22 through the date the amount on line 15 was paid or December 31, 2019 whichever is earlier..... 23	Days:	Days:	Days:	
24 Underpayment on line 15 × $\frac{\text{Number of days on line 23}}{365} \times 5\%$ ..... 24				
25 <b>Rate Period Four: 5%</b> (Jan-1-20 through Apr-15-20) Computation starting date for this period..... 25	Dec-31-19	Dec-31-19	Dec-31-19	Jan-15-20
26 Number of days after the date on line 25 through the date the amount on line 15 was paid or April 15, 2020 whichever is earlier..... 26	Days:	Days:	Days:	Days:
27 $\frac{\text{Underpayment on line 15 plus any penalty from Rate Period 1, 2, and 3 if the underpayment is unpaid as of Jan-1-20}}{366} \times 5\%$ ..... 27				
28 <b>Penalty:</b> <b>Column (a)</b> - Add lines 18, 21, 24, 27. Enter total on line 28 of col. (a). <b>Column (b)</b> - Add lines 18, 21, 24, 27. Enter total on line 28 of col. (b). <b>Column (c)</b> - Add lines 21, 24, 27. Enter total on line 28 of col. (c). <b>Column (d)</b> - Enter the amount from column (d), line 27..... 28				
29 <b>Penalty Limitation.</b> In columns (a) through (d), list the smaller of line 15 x 10% or the amount from line 28..... 29				
30 <b>Total Penalty</b> - Add line 29, (a) through (d)..... 30a 00 <input type="checkbox"/> Waiver request 30b 00 Subtract 30b from 30a..... 30c 00				

Your Name (as shown on page 1)

Your Social Security Number

### Annualized Income Installment Worksheet

Complete lines 1 through 23 of one column before completing the next column.

	Jan-1-19 to Mar-31-19	Jan-1-19 to May-31-19	Jan-1-19 to Aug-31-19	Jan-1-19 to Dec-31-19
<b>1</b> Enter your Arizona adjusted gross income without your dependent, qualifying parent or grandparent, blind, or over 65 exemptions for each period..... <b>1</b>				
<b>2</b> Annualization amounts..... <b>2</b>	4.0	2.4	1.5	1.0
<b>3</b> Annualized income: Multiply line 1 by line 2..... <b>3</b>				
<b>4</b> Enter your itemized deductions for the period shown in each column. If you do not itemize, enter "0" and skip to line 7 ..... <b>4</b>				
<b>5</b> Annualized amounts ..... <b>5</b>	4.0	2.4	1.5	1.0
<b>6</b> Annualized itemized deductions: Multiply line 4 by line 5..... <b>6</b>				
<b>7</b> Enter your standard deduction from Arizona Form 140, Form 140PY, or Form 140NR..... <b>7</b>				
<b>8</b> Enter the amount from line 6 or line 7, whichever is larger ..... <b>8</b>				
<b>9</b> Subtract line 8 from line 3..... <b>9</b>				
<b>10</b> Enter the amount allowed for blind, over 65, qualifying parent or grandparent, and other exemptions claimed on your Arizona Form 140, Form 140PY, or Form 140NR..... <b>10</b>				
<b>11</b> Subtract line 10 from line 9..... <b>11</b>				
<b>12</b> Figure your tax on the amount on line 11 using Tax Table X or Y..... <b>12</b>				
<b>13</b> For each period, enter the amount of tax credits including Dependent Tax Credit allowed on your Arizona Form 140, Form 140PY, or Form 140NR. <b>13</b>				
<b>14</b> Subtract line 13 from line 12. If zero or less, enter "0"..... <b>14</b>				
<b>15</b> Applicable percentages ..... <b>15</b>	22.5%	45%	67.5%	90%
<b>16</b> Multiply line 14 by line 15 ..... <b>16</b>				
<b>17</b> Enter the combined amounts of line 23 from all preceding columns..... <b>17</b>				
<b>18</b> Subtract line 17 from line 16. If less than zero, enter "0" ..... <b>18</b>				
<b>19</b> Divide line 9 from page 1, of this Form 221, by four (4), and enter the result in each column..... <b>19</b>				
<b>20</b> Enter the amount from line 22 of the preceding column of this worksheet..... <b>20</b>				
<b>21</b> Add lines 19 and 20, and enter the total ..... <b>21</b>				
<b>22</b> If line 21 is more than line 18, subtract line 18 from line 21. Otherwise, enter "0"..... <b>22</b>				
<b>23</b> Enter the smaller of line 18 or line 21 here and on page 1, line 11. .... <b>23</b>				