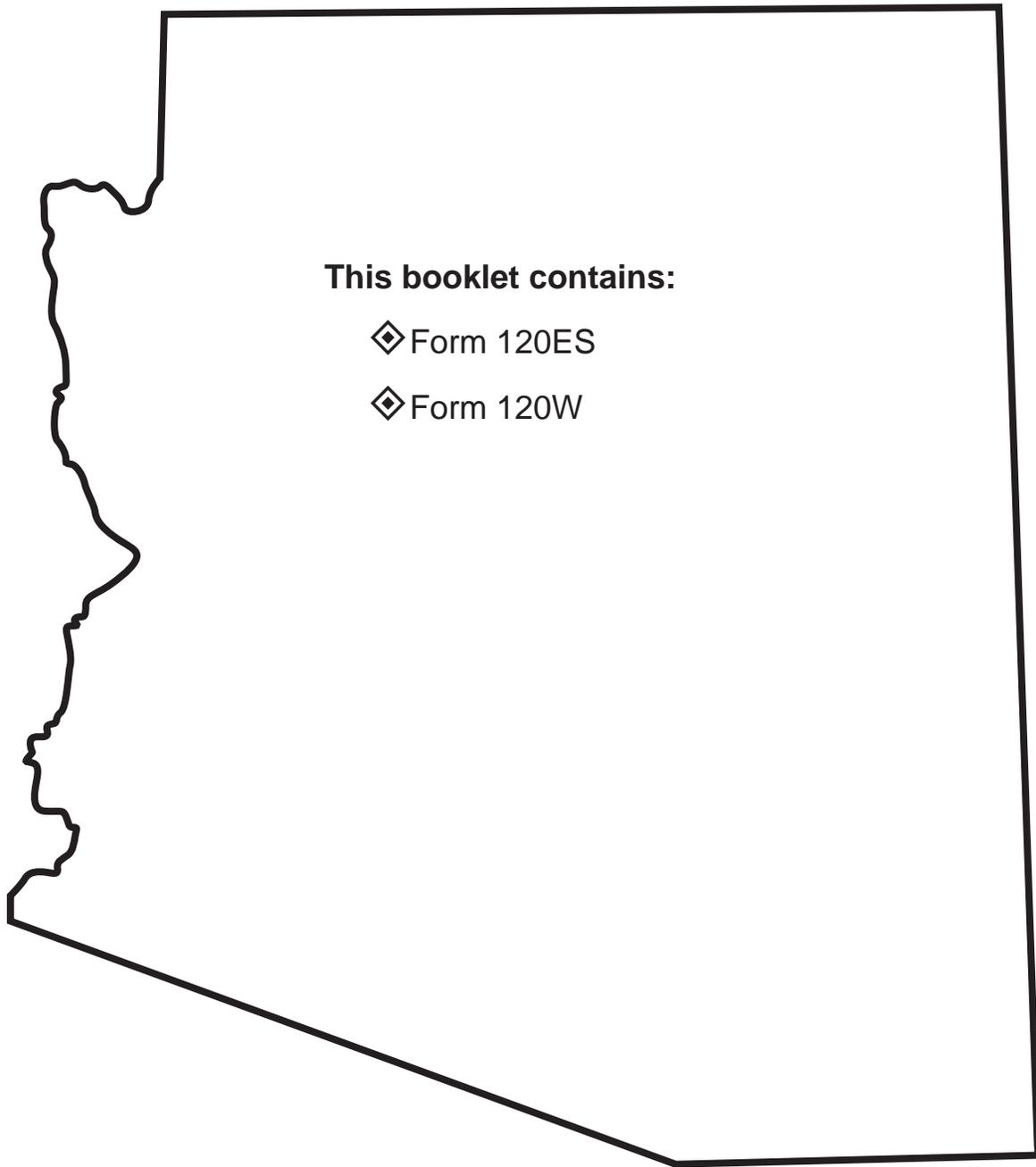


Corporation Estimated Tax Payment



Caution:

Arizona has not conformed to any changes to the Internal Revenue Code which may have been enacted after January 1, 2010. Therefore, the Internal Revenue Code used to compute Arizona income may not be the same as the Internal Revenue Code used to compute federal income. If the legislature does not conform to code changes enacted after January 1, 2010, you may have to amend your return at a later date to reflect any differences between Arizona and Federal law.

This estimated payment is for taxable year ending MM DD YYYY.

Check box if: This is the first year you are filing a tax return under this name and EIN

Name, address, or EIN has changed

If EIN has changed, list prior number _____

The enclosed amount
is payment number

Name of firm - exactly as it will appear on the return <input type="text"/>		Employer identification number (EIN) <input type="text"/>
Address - number and street or PO Box <input type="text"/>		Business telephone number ()
Address continued <input type="text"/>		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
City <input type="text"/>	State ZIP code <input type="text"/>	
<p>You must round your estimated payment to a whole dollar (no cents).</p> <p style="text-align: center;">PAYMENT ENCLOSED \$ _____ .00</p> <p style="text-align: center;">Make check payable to: Arizona Department of Revenue Include EIN on Payment.</p> <p>Mail to: Arizona Department of Revenue PO Box 29085 Phoenix, AZ 85038-9085</p>		

NOTE: To ensure proper application of this payment, this form must be completed in its entirety.

General Instructions

Obtain additional information or assistance by calling one of the numbers listed below:

Phoenix	(602) 255-3381
From area codes 520 and 928, toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256

Obtain tax rulings, tax procedures, tax forms and instructions, and other tax information by accessing the department's Internet home page at www.azdor.gov.

Who Should Use Form 120ES

This form should be used by entities filing Forms 99T, 120, 120A, and 120S that are required to make Arizona estimated tax payments. Payments can be made via check, electronic check, money order, or credit card. The taxpayer should not use Form 120ES if the taxpayer makes its required installments of estimated tax by electronic funds transfer (EFT) or over the internet. Visit www.aztaxes.gov to register and make payments via the internet.

S corporations and partnerships must use Form 140ES to make voluntary estimated tax payments on a composite basis on behalf of nonresident individual shareholders or nonresident individual partners participating in the filing of a composite return on Form 140NR.

Refer to Arizona Individual Income Tax Ruling ITR 97-1 for additional information regarding composite returns.

Estimated Tax Payments by Electronic Funds Transfer

Refer to ARS § 42-1129 and the related Arizona Administrative Code rules (AAC R15-10-301 through R15-10-307) for detailed information regarding electronic funds transfer.

Taxpayers whose Arizona corporate income tax liability for the preceding taxable year was \$20,000 or more must make Arizona corporate estimated tax payments via the electronic funds transfer program. **If the taxpayer makes its estimated tax payments by electronic funds transfer (EFT), the taxpayer should not submit Form 120ES to the department.**

NOTE: Beginning for reporting periods from and after February 28, 2011, taxpayers required to make corporate estimated payments via EFT that fail to do so will be subject to a penalty of 5%. See ARS § 42-1125(O).

Taxpayers required to make estimated tax payments via electronic funds transfer must complete the department's electronic funds transfer authorization agreement at least 30 days prior to initiation of the first applicable transaction.

Taxpayers whose Arizona corporate income tax liability for the preceding taxable year was less than \$20,000 may elect voluntary participation in the electronic funds transfer program. Voluntary participants in the program must complete the department's electronic funds transfer authorization agreement at least 30 days prior to the first applicable transaction.

Estimated Tax Payments via the Internet.

Taxpayers must be licensed by the Department of Revenue before they can register to pay taxes online. Visit www.aztaxes.gov to register and make estimated tax payments over the internet. **If the taxpayer makes its estimated tax payments via the internet, the taxpayer should not submit Form 120ES to the department.**

Electronic payment from checking or savings account

Estimated tax payments can be made electronically from a checking or savings account. Visit www.aztaxes.gov and choose the e-check option. There is no fee to use this method. This payment method will debit the amount from the specified checking or savings account on the date specified. If an electronic payment is made from a checking or savings account, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Credit card payment

Estimated tax payments can be made via American Express, Discover, MasterCard or VISA credit cards. Visit www.aztaxes.gov and choose the credit card option. This will take you to the website of the credit card payment service provider. The service provider will charge a convenience fee based on the amount of the tax payment. The service provider will disclose the amount of the convenience fee during the transaction and the option to continue or cancel the transaction will be presented. If you accept the convenience fee and complete the credit card transaction, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Who is Required to Make Estimated Tax Payments

Entities filing Forms 99T, 120, 120A, and 120S that expect an Arizona tax liability for the taxable year of at least \$1,000 are required to make Arizona estimated tax payments.

A unitary group of corporations filing a combined return on Form 120 must make estimated tax payments on a combined basis. Therefore, a unitary group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

An Arizona affiliated group filing a consolidated return pursuant to ARS § 43-947 on Form 120 must make estimated tax payments on a consolidated basis. Therefore, an Arizona affiliated group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

When to Make Estimated Tax Payments

Calendar year and fiscal year basis taxpayers are required to make their Arizona corporate estimated tax payments by the 15th day of the 4th, 6th, 9th, and 12th months of the taxable year. If the installment due date falls on a weekend or legal holiday, the payment is considered timely if made on the next business day.

ADOR 10339 (10)
Previous ADOR 91-0027

Computation of Required Installments of Estimated Tax on Form 120W

Taxpayers should use Form 120W, *Estimated Tax Worksheet for Corporations*, to compute the amount of the required installments of estimated tax.

Underpayment of Required Installments of Estimated Tax

If the taxpayer is required to make Arizona corporate estimated tax payments, a penalty will be imposed on any required installment that is late or underpaid.

Recomputing Required Installments of Estimated Tax

If the taxpayer, after paying one or more required installments of estimated tax, finds that its tax liability for the taxable year will be more or less than originally estimated, the taxpayer should recompute its required installments. If earlier installments were underpaid, the taxpayer may be subject to a penalty for underpayment of estimated tax.

If a new estimate is made, the required installments payable on or after the date of the new estimate should be adjusted. An immediate "catch-up" payment should be made to reduce the amount of any penalty resulting from the underpayment of any earlier installments, whether caused by a change in estimate, failure to make a payment, or a mistake.

Completing Form 120ES

Complete the form in its entirety to ensure the proper application of the estimated tax payment.

Enter the following information on Form 120ES:

- ending date of the taxable year for which the payment is made;
- sequence number of the estimated tax payment;
- taxpayer name, address and employer identification number (EIN) as it will appear on the tax return;
- amount of the estimated tax payment (in whole dollars).

Check the applicable box on the form if the estimated tax payment applies to a taxable year for which:

- the taxpayer will file an initial return under the name and EIN listed; or
- the name, address or EIN listed is different from the name, address or EIN under which the preceding taxable year's return was filed. If the EIN has changed, list the prior EIN.

Rounding Dollar Amounts

Taxpayers must round amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar. If less than 50 cents, round down.

This estimated payment is for taxable year ending MM DD YYYY.

Check box if: This is the first year you are filing a tax return under this name and EIN

Name, address, or EIN has changed

If EIN has changed, list prior number _____

The enclosed amount
is payment number

Name of firm - exactly as it will appear on the return <input type="text"/>		Employer identification number (EIN) <input type="text"/>
Address - number and street or PO Box <input type="text"/>		Business telephone number ()
Address continued <input type="text"/>		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
City <input type="text"/>	State ZIP code <input type="text"/>	
<p>You must round your estimated payment to a whole dollar (no cents).</p> <p style="text-align: center;">PAYMENT ENCLOSED \$ _____ .00</p> <p style="text-align: center;">Make check payable to: Arizona Department of Revenue Include EIN on Payment.</p> <p>Mail to: Arizona Department of Revenue PO Box 29085 Phoenix, AZ 85038-9085</p>		

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ADOR 10339 (10)
Previous ADOR 91-0027

Refer to Arizona Individual Income Tax Ruling ITR 97-1 for additional information regarding composite returns.

Estimated Tax Payments by Electronic Funds Transfer

Refer to ARS § 42-1129 and the related Arizona Administrative Code rules (AAC R15-10-301 through R15-10-307) for detailed information regarding electronic funds transfer.

Taxpayers whose Arizona corporate income tax liability for the preceding taxable year was \$20,000 or more must make Arizona corporate estimated tax payments via the electronic funds transfer program. **If the taxpayer makes its estimated tax payments by electronic funds transfer (EFT), the taxpayer should not submit Form 120ES to the department.**

NOTE: Beginning for reporting periods from and after February 28, 2011, taxpayers required to make corporate estimated payments via EFT that fail to do so will be subject to a penalty of 5%. See ARS § 42-1125(O).

Taxpayers required to make estimated tax payments via electronic funds transfer must complete the department's electronic funds transfer authorization agreement at least 30 days prior to initiation of the first applicable transaction.

Taxpayers whose Arizona corporate income tax liability for the preceding taxable year was less than \$20,000 may elect voluntary participation in the electronic funds transfer program. Voluntary participants in the program must complete the department's electronic funds transfer authorization agreement at least 30 days prior to the first applicable transaction.

Estimated Tax Payments via the Internet.

Taxpayers must be licensed by the Department of Revenue before they can register to pay taxes online. Visit www.aztaxes.gov to register and make estimated tax payments over the internet. **If the taxpayer makes its estimated tax payments via the internet, the taxpayer should not submit Form 120ES to the department.**

Electronic payment from checking or savings account

Estimated tax payments can be made electronically from a checking or savings account. Visit www.aztaxes.gov and choose the e-check option. There is no fee to use this method. This payment method will debit the amount from the specified checking or savings account on the date specified. If an electronic payment is made from a checking or savings account, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Credit card payment

Estimated tax payments can be made via American Express, Discover, MasterCard or VISA credit cards. Visit www.aztaxes.gov and choose the credit card option. This will take you to the website of the credit card payment service provider. The service provider will charge a convenience fee based on the amount of the tax payment. The service provider will disclose the amount of the convenience fee during the transaction and the option to continue or cancel the transaction will be presented. If you accept the convenience fee and complete the credit card transaction, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Who is Required to Make Estimated Tax Payments

Entities filing Forms 99T, 120, 120A, and 120S that expect an Arizona tax liability for the taxable year of at least \$1,000 are required to make Arizona estimated tax payments.

A unitary group of corporations filing a combined return on Form 120 must make estimated tax payments on a combined basis. Therefore, a unitary group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

An Arizona affiliated group filing a consolidated return pursuant to ARS § 43-947 on Form 120 must make estimated tax payments on a consolidated basis. Therefore, an Arizona affiliated group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

When to Make Estimated Tax Payments

Calendar year and fiscal year basis taxpayers are required to make their Arizona corporate estimated tax payments by the 15th day of the 4th, 6th, 9th, and 12th months of the taxable year. If the installment due date falls on a weekend or legal holiday, the payment is considered timely if made on the next business day.

ADOR 10339 (10)
Previous ADOR 91-0027

Computation of Required Installments of Estimated Tax on Form 120W

Taxpayers should use Form 120W, *Estimated Tax Worksheet for Corporations*, to compute the amount of the required installments of estimated tax.

Underpayment of Required Installments of Estimated Tax

If the taxpayer is required to make Arizona corporate estimated tax payments, a penalty will be imposed on any required installment that is late or underpaid.

Recomputing Required Installments of Estimated Tax

If the taxpayer, after paying one or more required installments of estimated tax, finds that its tax liability for the taxable year will be more or less than originally estimated, the taxpayer should recompute its required installments. If earlier installments were underpaid, the taxpayer may be subject to a penalty for underpayment of estimated tax.

If a new estimate is made, the required installments payable on or after the date of the new estimate should be adjusted. An immediate "catch-up" payment should be made to reduce the amount of any penalty resulting from the underpayment of any earlier installments, whether caused by a change in estimate, failure to make a payment, or a mistake.

Completing Form 120ES

Complete the form in its entirety to ensure the proper application of the estimated tax payment.

Enter the following information on Form 120ES:

- ending date of the taxable year for which the payment is made;
- sequence number of the estimated tax payment;
- taxpayer name, address and employer identification number (EIN) as it will appear on the tax return;
- amount of the estimated tax payment (in whole dollars).

Check the applicable box on the form if the estimated tax payment applies to a taxable year for which:

- the taxpayer will file an initial return under the name and EIN listed; or
- the name, address or EIN listed is different from the name, address or EIN under which the preceding taxable year's return was filed. If the EIN has changed, list the prior EIN.

Rounding Dollar Amounts

Taxpayers must round amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar. If less than 50 cents, round down.

(Taxpayers Filing Forms 99T, 120, 120A, and 120S)

1 Arizona tax liability - see instructions before completing this line.....	1	00
2 Required annual payment.		
a Enter 90 percent of line 1	2a	00
b Forms 99T, 120, and 120A - enter the tax as shown on the 2010 return. See instr.....	2b	00
c Form 120S. See instructions	2c	00
d Forms 99T, 120, and 120A - enter the smaller of line 2a or line 2b. Form 120S - enter the smaller of line 2a or line 2c.....	2d	00

Required Installments - Due Dates and Amounts					
		(a)	(b)	(c)	(d)
3 Installment due dates. See instructions	3				
4 Required installments. Enter 25 percent of line 2d in columns (a) through (d) unless the taxpayer uses the annualized income installment method, the adjusted seasonal installment method or is a "large corporation". See instr.	4				

Schedule A - Required Installments Using the Annualized Income or Adjusted Seasonal Installment Methods Under IRC § 6655(e)

Part I - Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First Months	First Months	First Months	First Months
1 Annualization periods. See instructions.....	1				
2 Enter taxable income for each annualization period.....	2				
3 Annualization amounts. See instructions.....	3				
4 Annualized taxable income. Multiply line 2 by line 3.....	4				
5 Calculate the tax on the amount in each column on line 4. See instructions	5				
6 Enter tax from recapture of tax credits for each payment period - see instr.....	6				
7 Subtotal tax. Add lines 5 and 6.....	7				
8 Clean Elections Fund Tax Reduction (\$5). See instructions.....	8				
9 For each period, enter the amount of nonrefundable tax credits. See instr.	9				
10 Arizona tax liability - subtract the sum of lines 8 and 9 from line 7. If zero or less, enter zero.....	10				
11 Clean Elections Fund Tax Credit. See instructions.....	11				
12 Tax liability after Clean Elections Fund tax credit. Subtract line 11 from line 10...	12				
13 Refundable tax credits - see instructions.....	13				
14 Claim of right adjustment - see instructions.....	14				
15 Net liability - subtract the sum of line 13 and line 14 from line 12. If less than zero, enter zero.....	15				
16 Applicable percentage	16	22.5%	45%	67.5%	90%
17 Multiply line 15 by line 16.....	17				
18 Add the amounts in all preceding columns from page 2, Part III, line 54 - see instr.	18				
19 Annualized income installments. Subtract line 18 from line 17. If zero or less, enter zero.....	19				

Part II - Adjusted Seasonal Installment Method

(Caution: Use this method only if the base period percentage of any 6 consecutive months is at least 70%. See the instructions for more information.)

		(a)	(b)	(c)	(d)
		First 3 Months	First 5 Months	First 8 Months	First 11 Months
20 Enter taxable income for the following periods:					
a Taxable year beginning in 2008.....	20a				
b Taxable year beginning in 2009.....	20b				
c Taxable year beginning in 2010.....	20c				
21 Enter taxable income for each period for taxable year beginning in 2011	21				

	(a)	(b)	(c)	(d)
	First 4 Months	First 6 Months	First 9 Months	Entire Year
22 Enter taxable income for the following periods:				
a Taxable year beginning in 2008.....	22a			
b Taxable year beginning in 2009.....	22b			
c Taxable year beginning in 2010.....	22c			
23 Divide the amount in each column on line 20a by the amount in column (d) on line 22a.....	23			
24 Divide the amount in each column on line 20b by the amount in column (d) on line 22b.....	24			
25 Divide the amount in each column on line 20c by the amount in column (d) on line 22c.....	25			
26 Add lines 23 through 25.....	26			
27 Divide line 26 by three (3).....	27			
28 Divide line 21 by line 27.....	28			
29 Calculate the tax on the amount in each column on line 28 - <i>see instructions</i>	29			
30 Divide the amount in columns (a) through (c) on line 22a by the amount in column (d) on line 22a.....	30			
31 Divide the amount in columns (a) through (c) on line 22b by the amount in column (d) on line 22b.....	31			
32 Divide the amount in columns (a) through (c) on line 22c by the amount in column (d) on line 22c.....	32			
33 Add lines 30 through 32.....	33			
34 Divide line 33 by three (3).....	34			
35 Multiply the amount in columns (a) through (c) of line 29 by the amount in the corresponding column of line 34. In column (d), enter the amount from line 29, column (d).....	35			
36 Enter tax from recapture of tax credits for each payment period - <i>see instr.</i>	36			
37 Subtotal tax - <i>add lines 35 and 36</i>	37			
38 Clean Elections Fund Tax Reduction (\$5). <i>See instructions</i>	38			
39 For each period, enter the amount of nonrefundable tax credits. <i>See instr.</i>	39			
40 Arizona tax liability - <i>subtract the sum of lines 38 and 39 from line 37. If less than zero, enter zero</i>	40			
41 Clean Elections Fund Tax Credit. <i>See instructions</i>	41			
42 Tax liability after Clean Elections Fund tax credit. <i>Subtract line 41 from line 40</i>	42			
43 Refundable tax credits - <i>see instructions</i>	43			
44 Claim of right adjustment - <i>see instructions</i>	44			
45 Net liability - <i>subtract the sum of line 43 and line 44 from line 42. If less than zero, enter zero</i>	45			
46 Multiply line 45 by 90%.....	46			
47 Add the amounts in all preceding columns from Part III, line 54 - <i>see instr.</i>	47			
48 Adjusted seasonal installments. Subtract line 47 from line 46. If zero or less, enter zero.....	48			

Part III - Required Installments

	(a)	(b)	(c)	(d)
	1st Installment	2nd Installment	3rd Installment	4th Installment
49 If only one of the above parts is completed, enter the amount in each column from line 19 or line 48. (If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 48.).....	49			
50 Enter 25% of line 2d on Form 120W in each column. NOTE: "Large corporations" see instr. for line 4, found on page 2 of the instructions, for the amount to enter.....	50			
51 Enter the amount from line 53 of this schedule for the preceding column.....	51			
52 Add lines 50 and 51. Enter the total.....	52			
53 If line 52 is more than line 49, subtract line 49 from line 52. Otherwise, enter zero ...	53			
54 Required Installments. Enter the smaller of line 49 or line 52 here and on Form 120W, page 1, line 4.....	54			

2011 Estimated Tax Worksheet for Corporations

Obtain additional information or assistance by calling one of the numbers listed below:

Phoenix	(602) 255-3381
From area codes 520 and 928, toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256

Obtain tax rulings, tax procedures, tax forms and instructions, and other tax information by accessing the department's Internet home page at www.azdor.gov.

General Instructions

Who Is Required To Make Arizona Estimated Tax Payments

Entities filing Forms 99T, 120, 120A, or 120S that expect an Arizona tax liability for the taxable year of at least \$1,000 are required to make Arizona estimated tax payments.

A unitary group of corporations filing a combined return on Form 120 must make estimated tax payments on a combined basis. Therefore, a unitary group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

An Arizona affiliated group filing a consolidated return pursuant to ARS § 43-947 on Form 120 must make estimated tax payments on a consolidated basis. Therefore, an Arizona affiliated group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

Rounding Dollar Amounts

Taxpayers must round amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar. If less than 50 cents, round down.

Specific Instructions

All taxpayers who are required to make estimated tax payments should use Form 120W to compute the required annual payment of estimated tax and the required installments.

Line 1 - Arizona Tax Liability

This amount is the taxpayer's estimated tax liability for the current taxable year. The Arizona tax liability is determined as follows:

- (a) **Form 120, 120A, and 120S filers** – [income tax plus tax from recapture of tax credits] less [the Clean Elections Fund Tax Reduction, nonrefundable tax credits, the Clean Elections Fund Tax Credit, and any refundable tax credits]; or
- (b) **Form 99T filers** – [income tax] less [the Clean Elections Fund Tax Reduction and Clean Elections Fund Tax Credit].

Claim of right adjustments (Forms 120 and 120A): A taxpayer that computes its tax liability under the claim of right provisions should base its estimated tax liability on the net tax liability computed under the claim of right provisions.

Line 2 - Required Annual Payment

The Arizona required annual payment of estimated tax is the smaller of:

- (a) *All taxpayers* - Ninety percent of the taxpayer's Arizona tax liability (reduced by any refundable tax credits and the claim of right adjustment, if applicable) for the current taxable year; **or**
- (b) *Forms 99T, 120, and 120A* - one hundred percent of the taxpayer's Arizona tax liability (reduced by any refundable tax credits and the claim of right adjustment, if applicable) for the prior taxable year.

Form 120S - an amount equal to the sum of: (a) ninety percent of the portion of the current taxable year's Arizona tax liability that is attributable to built-in gains income or certain capital gains income and (b) one hundred percent of the portion of the prior taxable year's Arizona tax liability that is attributable to excess net passive income.

NOTE: *Forms 99T, 120, and 120A filers must meet certain conditions in order to make estimated tax payments equal to one hundred percent of the prior taxable year's tax liability. (See instructions for line 2b.)*

Form 120S filers may not use one hundred percent of the prior taxable year's tax liability. In addition, Form 120S filers must meet certain conditions in order to make estimated tax payments equal to the amount calculated in (b) above. (See instructions for line 2c.)

Line 2a - (All Taxpayers)

Multiply line 1 by 90 percent. Enter the result on line 2a.

Line 2b - (Forms 99T, 120 and 120A)

Determine the amount of the taxpayer's Arizona tax liability from the prior taxable year (reduced by any refundable tax credits and the claim of right adjustment, if applicable). Enter this amount on line 2b.

DO NOT COMPLETE THIS LINE IF: (1) a return was not filed for the 2010 taxable year showing at least some amount of tax liability (an amount greater than zero); OR (2) the 2010 taxable year was a period of less than twelve months. Skip line 2b and enter the amount from line 2a on line 2d.

Line 2c - (Form 120S)

Enter an amount on line 2c that is the sum of:

- Ninety percent of the portion of the 2011 Arizona tax liability that is attributable to built-in gains income or certain capital gains income; plus
- One hundred percent of the portion of the 2010 Arizona tax liability that is attributable to excess net passive income.

DO NOT COMPLETE THIS LINE IF the 2010 taxable year was a period of less than twelve months. Skip line 2c and enter the amount from line 2a on line 2d.

Line 2d - (All Taxpayers)

Forms 99T, 120, and 120A: Enter the smaller of line 2a or line 2b (if an amount was entered on line 2b).

Form 120S: Enter the smaller of line 2a or line 2c (if an amount was entered on line 2c).

Line 3 - Installment Due Dates

Calendar year and fiscal year basis taxpayers are required to make their Arizona corporate estimated tax payments by the 15th day of the 4th, 6th, 9th, and 12th months of the taxable year. If the installment due date falls on a weekend or legal holiday, the payment is considered timely if made on the next business day.

Note for short period returns: *Enter the installment due dates and number of installments required by the Internal Revenue Service.*

Line 4 - Required Installments

When making estimated tax payments, be sure to take into account any 2010 overpayment that the taxpayer chose to credit against its 2011 Arizona tax liability.

Annualized Income Installment Method and/or Adjusted Seasonal Installment Method

If the taxpayer's income is expected to vary during the taxable year because, for example, it operates its business on a seasonal basis, it may be able to lower the amount of one or more required installments by using the annualized income installment method or the adjusted seasonal installment method.

Use Schedule A to calculate the amount of one or more required installments using one or both of these methods. If Schedule A is used for any payment due date, it must be used for all payment due dates.

Use Schedule A to arrive at the amount of each required installment and to select the lesser of:

- the annualized income installment;
- the adjusted seasonal installment (if applicable); or
- the regular installment (25% of the required annual payment) increased by any reduction recapture under IRC § 6655(e)(1)(B).

Instructions for "Large Corporations" (Forms 120 and 120A)

"Large corporation" means a corporation or unitary group of corporations if the corporation, or a predecessor corporation, had federal taxable income of one million dollars or more for any of the immediately preceding three taxable years, excluding any federal net operating loss or capital loss carrybacks or carryovers. An Arizona affiliated group filing a consolidated return pursuant to ARS § 43-947 is treated as a single corporation for purposes of applying the large corporation definition.

A. If the taxpayer DOES NOT USE the annualized income installment method or the adjusted seasonal installment method, follow the instructions below to compute the amounts to enter on Form 120W, line 4.

If line 2a is less than line 2b:

- Enter 25 percent of line 2a in columns (a) through (d) of line 4.

If line 2b is less than line 2a:

- Enter 25 percent of line 2b in column (a) of line 4.
- Determine the amount to enter in column (b) as follows:
 - (i) Subtract line 2b from line 2a,
 - (ii) Add the result to the amount on line 2a, and
 - (iii) Multiply the total in (ii) above by 25 percent.
- Enter 25 percent of line 2a in columns (c) and (d).

B. If the taxpayer DOES USE the annualized income installment method and/or the adjusted seasonal installment method, use the following instructions to determine the amounts to enter on the Form 120W, Schedule A, Part III, line 50, columns (a) through (d). Then complete the remainder of the lines in Part III of Schedule A. Enter the amounts from Schedule A, Part III, line 54, columns (a) through (d) on Form 120W, line 4, columns (a) through (d).

If Form 120W, line 2a is less than line 2b:

- Enter 25 percent of line 2a in columns (a) through (d) of Schedule A, Part III, line 50.

If Form 120W, line 2b is less than line 2a:

- Enter 25 percent of line 2b in column (a) of Schedule A, Part III, line 50.
- Determine the amount to enter in column (b) of Schedule A, Part III, line 50 as follows:
 - (i) Subtract line 2b from line 2a,
 - (ii) Add the result to the amount on line 2a, and
 - (iii) Multiply the total in (ii) above by 25 percent.
- Enter 25 percent of line 2a in columns (c) and (d) of Schedule A, Part III, line 50.

Form 120W, Schedule A

Follow the steps below to determine which parts of the Form 120W, Schedule A, to complete.

- If only the annualized income installment method is used, complete Parts I and III of Schedule A.
- If only the adjusted seasonal installment method is used, complete Parts II and III of Schedule A.
- If both methods are used, complete all three parts of Schedule A.
- All taxpayers: In each column on Form 120W, line 4, enter the amounts from the corresponding column of line 54 of Schedule A.

CAUTION: *Do not compute any required installment until after the end of the month preceding the due date for that installment.*

Part I - Annualized Income Installment Method

Line 1 - Annualization Periods

Enter the annualization period that the taxpayer is using in the space on line 1, columns (a) through (d), respectively.

Forms 120, 120A, and 120S				
Option	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard option	3	3	6	9
Option 1	2	4	7	10
Option 2	3	5	8	11

Form 99T				
Option	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard option	2	3	6	9
Option 1	2	4	7	10

Line 3 - Annualization Amounts

Enter the annualization amounts for the option used on line 1.

Forms 120, 120A, and 120S				
Option	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard option	4	4	2	1.33333
Option 1	6	3	1.71429	1.2
Option 2	4	2.4	1.5	1.09091

Form 99T				
Option	1st Installment	2nd Installment	3rd Installment	4th Installment
Standard option	6	4	2	1.33333
Option 1	6	3	1.71429	1.2

Line 5 - Calculate the Tax

Calculate the tax on the amount in each column using the instructions for 2010 Form 99T, line 4; or 2010 Form 120, line 16; or 2010 Form 120A, line 8; or 2010 Form 120S, line 12.

Line 6 - Tax from Recapture of Tax Credits

Enter the amount of tax due from recapture of the environmental technology facility, healthy forest enterprises and renewable energy industry tax credits .

Line 8 - Clean Elections Fund Tax Reduction

Enter the amount of the Clean Elections Fund Tax Reduction, if applicable. Refer to the instructions for 2010 Form 99T, line 5; or 2010 Form 120, line 19; or 2010 Form 120A, line 11; or 2010 Form 120S, line 15.

Line 9 - Nonrefundable Tax Credits

Enter the total amount of nonrefundable tax credits to which the taxpayer is entitled because of events that occurred during the months shown in the column headings used to calculate annualized taxable income. Calculate this amount using the instructions for 2010 Form 120, line 20; or 2010 Form 120A, line 12; or 2010 Form 120S, line 16. Form 99T filers, enter zero.

Line 11 - Clean Elections Fund Tax Credit

Enter the amount of the Clean Elections Fund Tax Credit, if applicable. Refer to the instructions for 2010 Form 99T, line 6; or 2010 Form 120, line 23; or 2010 Form 120A, line 15; or 2010 Form 120S, line 19.

Line 13 - Refundable Tax Credits

Enter the total amount of refundable tax credits to which the taxpayer is entitled because of events that occurred during the months shown in the column headings used to calculate annualized taxable income. Calculate this amount using the instructions for 2010 Form 120, line 25; or 2010 Form 120A, line 17; or 2010 Form 120S, line 21. Form 99T filers, enter zero.

Line 14 - Claim of Right Adjustment (Forms 120 and 120A)

A taxpayer that computes its tax liability under the claim of right provisions should base its estimated tax liability on the net tax liability computed under the claim of right provisions.

Line 18 - Cumulative Installments

Complete column (a) before completing columns (b) through (d). Before completing line 18 *in columns (b) through (d)*, complete the following items in each of the preceding columns: line 19; Part II (if applicable); and Part III.

EXAMPLE: Complete line 19, Part II (if using the adjusted seasonal installment method), and Part III, *in column (a)* before completing line 18 *in column (b)*.

Part II - Adjusted Seasonal Installment Method

Do not complete this part unless the taxpayer's base period percentage for any six consecutive months of the taxable year equals or exceeds 70 per cent. The term "base period percentage" for any period of six consecutive months is the average of the three percentages calculated by dividing the taxable income for the corresponding six consecutive month period in each of the three preceding taxable years by the taxable income for each of their respective taxable years.

Line 29 - Calculate the Tax

Calculate the tax on the amount in each column using the instructions for 2010 Form 99T, line 4; or 2010 Form 120, line 16; or 2010 Form 120A, line 8; or 2010 Form 120S, line 12.

Line 36 - Tax From Recapture of Tax Credits

Calculate the tax from the recapture of the environmental technology facility credit, the credit for healthy forest enterprises, and the credit for renewable energy industry.

Line 38 - Clean Elections Fund Tax Reduction

Enter the amount of the Clean Elections Fund Tax Reduction, if applicable. Refer to the instructions for 2010 Form 99T, line 5; or 2010 Form 120, line 19; or 2010 Form 120A, line 11; or 2010 Form 120S, line 15.

Line 39 - Nonrefundable Tax Credits

Enter the total amount of nonrefundable tax credits to which the taxpayer is entitled because of events that occurred during the months shown in the column headings above line 20. Calculate this amount using the instructions for 2010 Form 120, line 20; or 2010 Form 120A, line 12; or 2010 Form 120S, line 16. Form 99T filers, enter zero.

Line 41 - Clean Elections Fund Tax Credit

Enter the amount of the Clean Elections Fund Tax Credit, if applicable. Refer to the instructions for 2010 Form 99T, line 6; or 2010 Form 120, line 23; or 2010 Form 120A, line 15; or 2010 Form 120S, line 19.

Line 43 - Refundable Tax Credits

Enter the total amount of refundable tax credits to which the taxpayer is entitled because of events that occurred during the months shown in the column headings used to calculate taxable income for the period. Calculate this amount using the instructions for 2010 Form 120, line 25; or 2010 Form 120A, line 17; or 2010 Form 120S, line 21. Form 99T filers, enter zero.

Line 44 - Claim of Right Adjustment (Forms 120 and 120A)

A taxpayer that computes its tax liability under the claim of right provisions should base its estimated tax liability on the net tax liability computed under the claim of right provisions.

Line 47 - Cumulative Installments

Complete column (a) before completing columns (b) through (d). Before completing line 47 in columns (b) through (d), complete lines 48 through 54 in each of the preceding columns.

EXAMPLE: Complete lines 48 through 54 in column (a) before completing line 47 in column (b).

(Taxpayers Filing Forms 99T, 120, 120A, and 120S)

1 Arizona tax liability - see instructions before completing this line.....	1	00
2 Required annual payment.		
a Enter 90 percent of line 1	2a	00
b Forms 99T, 120, and 120A - enter the tax as shown on the 2010 return. See instr.....	2b	00
c Form 120S. See instructions	2c	00
d Forms 99T, 120, and 120A - enter the smaller of line 2a or line 2b. Form 120S - enter the smaller of line 2a or line 2c.....	2d	00

Required Installments - Due Dates and Amounts				
	(a)	(b)	(c)	(d)
3 Installment due dates. See instructions	3			
4 Required installments. Enter 25 percent of line 2d in columns (a) through (d) unless the taxpayer uses the annualized income installment method, the adjusted seasonal installment method or is a "large corporation". See instr.	4			

Schedule A - Required Installments Using the Annualized Income or Adjusted Seasonal Installment Methods Under IRC § 6655(e)

Part I - Annualized Income Installment Method

	(a)	(b)	(c)	(d)
	First _____ Months	First _____ Months	First _____ Months	First _____ Months
1 Annualization periods. See instructions.....				
2 Enter taxable income for each annualization period.....				
3 Annualization amounts. See instructions.....				
4 Annualized taxable income. Multiply line 2 by line 3.....				
5 Calculate the tax on the amount in each column on line 4. See instructions				
6 Enter tax from recapture of tax credits for each payment period - see instr.....				
7 Subtotal tax. Add lines 5 and 6.....				
8 Clean Elections Fund Tax Reduction (\$5). See instructions.....				
9 For each period, enter the amount of nonrefundable tax credits. See instr.				
10 Arizona tax liability - subtract the sum of lines 8 and 9 from line 7. If zero or less, enter zero.....				
11 Clean Elections Fund Tax Credit. See instructions.....				
12 Tax liability after Clean Elections Fund tax credit. Subtract line 11 from line 10...				
13 Refundable tax credits - see instructions.....				
14 Claim of right adjustment - see instructions.....				
15 Net liability - subtract the sum of line 13 and line 14 from line 12. If less than zero, enter zero.....				
16 Applicable percentage	22.5%	45%	67.5%	90%
17 Multiply line 15 by line 16.....				
18 Add the amounts in all preceding columns from page 2, Part III, line 54 - see instr.				
19 Annualized income installments. Subtract line 18 from line 17. If zero or less, enter zero.....				

Part II - Adjusted Seasonal Installment Method

(Caution: Use this method only if the base period percentage of any 6 consecutive months is at least 70%. See the instructions for more information.)

	(a)	(b)	(c)	(d)
	First 3 Months	First 5 Months	First 8 Months	First 11 Months
20 Enter taxable income for the following periods:				
a Taxable year beginning in 2008.....	20a			
b Taxable year beginning in 2009.....	20b			
c Taxable year beginning in 2010.....	20c			
21 Enter taxable income for each period for taxable year beginning in 2011.....	21			

	(a)	(b)	(c)	(d)
	First 4 Months	First 6 Months	First 9 Months	Entire Year
22 Enter taxable income for the following periods:				
a Taxable year beginning in 2008.....	22a			
b Taxable year beginning in 2009.....	22b			
c Taxable year beginning in 2010.....	22c			
23 Divide the amount in each column on line 20a by the amount in column (d) on line 22a.....	23			
24 Divide the amount in each column on line 20b by the amount in column (d) on line 22b.....	24			
25 Divide the amount in each column on line 20c by the amount in column (d) on line 22c.....	25			
26 Add lines 23 through 25.....	26			
27 Divide line 26 by three (3).....	27			
28 Divide line 21 by line 27.....	28			
29 Calculate the tax on the amount in each column on line 28 - <i>see instructions</i>	29			
30 Divide the amount in columns (a) through (c) on line 22a by the amount in column (d) on line 22a.....	30			
31 Divide the amount in columns (a) through (c) on line 22b by the amount in column (d) on line 22b.....	31			
32 Divide the amount in columns (a) through (c) on line 22c by the amount in column (d) on line 22c.....	32			
33 Add lines 30 through 32.....	33			
34 Divide line 33 by three (3).....	34			
35 Multiply the amount in columns (a) through (c) of line 29 by the amount in the corresponding column of line 34. In column (d), enter the amount from line 29, column (d).....	35			
36 Enter tax from recapture of tax credits for each payment period - <i>see instr.</i>	36			
37 Subtotal tax - <i>add lines 35 and 36</i>	37			
38 Clean Elections Fund Tax Reduction (\$5). <i>See instructions</i>	38			
39 For each period, enter the amount of nonrefundable tax credits. <i>See instr.</i>	39			
40 Arizona tax liability - <i>subtract the sum of lines 38 and 39 from line 37. If less than zero, enter zero</i>	40			
41 Clean Elections Fund Tax Credit. <i>See instructions</i>	41			
42 Tax liability after Clean Elections Fund tax credit. <i>Subtract line 41 from line 40</i>	42			
43 Refundable tax credits - <i>see instructions</i>	43			
44 Claim of right adjustment - <i>see instructions</i>	44			
45 Net liability - <i>subtract the sum of line 43 and line 44 from line 42. If less than zero, enter zero</i>	45			
46 Multiply line 45 by 90%.....	46			
47 Add the amounts in all preceding columns from Part III, line 54 - <i>see instr.</i>	47			
48 Adjusted seasonal installments. Subtract line 47 from line 46. If zero or less, enter zero.....	48			

Part III - Required Installments

	(a)	(b)	(c)	(d)
	1st Installment	2nd Installment	3rd Installment	4th Installment
49 If only one of the above parts is completed, enter the amount in each column from line 19 or line 48. (If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 48.).....	49			
50 Enter 25% of line 2d on Form 120W in each column. NOTE: "Large corporations" see instr. for line 4, found on page 2 of the instructions, for the amount to enter.....	50			
51 Enter the amount from line 53 of this schedule for the preceding column.....	51			
52 Add lines 50 and 51. Enter the total.....	52			
53 If line 52 is more than line 49, subtract line 49 from line 52. Otherwise, enter zero.....	53			
54 Required Installments. Enter the smaller of line 49 or line 52 here and on Form 120W, page 1, line 4.....	54			

This estimated payment is for taxable year ending MM DD YYYY.

Check box if: This is the first year you are filing a tax return under this name and EIN

Name, address, or EIN has changed

If EIN has changed, list prior number _____

The enclosed amount
is payment number

Name of firm - exactly as it will appear on the return <input type="text"/>		Employer identification number (EIN) <input type="text"/>
Address - number and street or PO Box <input type="text"/>		Business telephone number ()
Address continued <input type="text"/>		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
City <input type="text"/>	State ZIP code	
<p>You must round your estimated payment to a whole dollar (no cents).</p> <p style="text-align: center;">PAYMENT ENCLOSED \$ _____ .00</p> <p style="text-align: center;">Make check payable to: Arizona Department of Revenue Include EIN on Payment.</p> <p>Mail to: Arizona Department of Revenue PO Box 29085 Phoenix, AZ 85038-9085</p>		

NOTE: To ensure proper application of this payment, this form must be completed in its entirety.

General Instructions

Obtain additional information or assistance by calling one of the numbers listed below:

Phoenix	(602) 255-3381
From area codes 520 and 928, toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256

Obtain tax rulings, tax procedures, tax forms and instructions, and other tax information by accessing the department's Internet home page at www.azdor.gov.

Who Should Use Form 120ES

This form should be used by entities filing Forms 99T, 120, 120A, and 120S that are required to make Arizona estimated tax payments. Payments can be made via check, electronic check, money order, or credit card. The taxpayer should not use Form 120ES if the taxpayer makes its required installments of estimated tax by electronic funds transfer (EFT) or over the internet. Visit www.aztaxes.gov to register and make payments via the internet.

S corporations and partnerships must use Form 140ES to make voluntary estimated tax payments on a composite basis on behalf of nonresident individual shareholders or nonresident individual partners participating in the filing of a composite return on Form 140NR.

ADOR 10339 (10)
Previous ADOR 91-0027

Refer to Arizona Individual Income Tax Ruling ITR 97-1 for additional information regarding composite returns.

Estimated Tax Payments by Electronic Funds Transfer

Refer to ARS § 42-1129 and the related Arizona Administrative Code rules (AAC R15-10-301 through R15-10-307) for detailed information regarding electronic funds transfer.

Taxpayers whose Arizona corporate income tax liability for the preceding taxable year was \$20,000 or more must make Arizona corporate estimated tax payments via the electronic funds transfer program. **If the taxpayer makes its estimated tax payments by electronic funds transfer (EFT), the taxpayer should not submit Form 120ES to the department.**

NOTE: Beginning for reporting periods from and after February 28, 2011, taxpayers required to make corporate estimated payments via EFT that fail to do so will be subject to a penalty of 5%. See ARS § 42-1125(O).

Taxpayers required to make estimated tax payments via electronic funds transfer must complete the department's electronic funds transfer authorization agreement at least 30 days prior to initiation of the first applicable transaction.

Taxpayers whose Arizona corporate income tax liability for the preceding taxable year was less than \$20,000 may elect voluntary participation in the electronic funds transfer program. Voluntary participants in the program must complete the department's electronic funds transfer authorization agreement at least 30 days prior to the first applicable transaction.

Estimated Tax Payments via the Internet.

Taxpayers must be licensed by the Department of Revenue before they can register to pay taxes online. Visit www.aztaxes.gov to register and make estimated tax payments over the internet. **If the taxpayer makes its estimated tax payments via the internet, the taxpayer should not submit Form 120ES to the department.**

Electronic payment from checking or savings account

Estimated tax payments can be made electronically from a checking or savings account. Visit www.aztaxes.gov and choose the e-check option. There is no fee to use this method. This payment method will debit the amount from the specified checking or savings account on the date specified. If an electronic payment is made from a checking or savings account, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Credit card payment

Estimated tax payments can be made via American Express, Discover, MasterCard or VISA credit cards. Visit www.aztaxes.gov and choose the credit card option. This will take you to the website of the credit card payment service provider. The service provider will charge a convenience fee based on the amount of the tax payment. The service provider will disclose the amount of the convenience fee during the transaction and the option to continue or cancel the transaction will be presented. If you accept the convenience fee and complete the credit card transaction, a confirmation number will be generated. Please keep this confirmation number as proof of payment.

Who is Required to Make Estimated Tax Payments

Entities filing Forms 99T, 120, 120A, and 120S that expect an Arizona tax liability for the taxable year of at least \$1,000 are required to make Arizona estimated tax payments.

A unitary group of corporations filing a combined return on Form 120 must make estimated tax payments on a combined basis. Therefore, a unitary group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

An Arizona affiliated group filing a consolidated return pursuant to ARS § 43-947 on Form 120 must make estimated tax payments on a consolidated basis. Therefore, an Arizona affiliated group, as a single taxpayer, must make estimated tax payments if its Arizona tax liability for the taxable year is at least \$1,000.

When to Make Estimated Tax Payments

Calendar year and fiscal year basis taxpayers are required to make their Arizona corporate estimated tax payments by the 15th day of the 4th, 6th, 9th, and 12th months of the taxable year. If the installment due date falls on a weekend or legal holiday, the payment is considered timely if made on the next business day.

ADOR 10339 (10)
Previous ADOR 91-0027

Computation of Required Installments of Estimated Tax on Form 120W

Taxpayers should use Form 120W, *Estimated Tax Worksheet for Corporations*, to compute the amount of the required installments of estimated tax.

Underpayment of Required Installments of Estimated Tax

If the taxpayer is required to make Arizona corporate estimated tax payments, a penalty will be imposed on any required installment that is late or underpaid.

Recomputing Required Installments of Estimated Tax

If the taxpayer, after paying one or more required installments of estimated tax, finds that its tax liability for the taxable year will be more or less than originally estimated, the taxpayer should recompute its required installments. If earlier installments were underpaid, the taxpayer may be subject to a penalty for underpayment of estimated tax.

If a new estimate is made, the required installments payable on or after the date of the new estimate should be adjusted. An immediate "catch-up" payment should be made to reduce the amount of any penalty resulting from the underpayment of any earlier installments, whether caused by a change in estimate, failure to make a payment, or a mistake.

Completing Form 120ES

Complete the form in its entirety to ensure the proper application of the estimated tax payment.

Enter the following information on Form 120ES:

- ending date of the taxable year for which the payment is made;
- sequence number of the estimated tax payment;
- taxpayer name, address and employer identification number (EIN) as it will appear on the tax return;
- amount of the estimated tax payment (in whole dollars).

Check the applicable box on the form if the estimated tax payment applies to a taxable year for which:

- the taxpayer will file an initial return under the name and EIN listed; or
- the name, address or EIN listed is different from the name, address or EIN under which the preceding taxable year's return was filed. If the EIN has changed, list the prior EIN.

Rounding Dollar Amounts

Taxpayers must round amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar. If less than 50 cents, round down.

This estimated payment is for taxable year ending MM DD YYYY.

Check box if: This is the first year you are filing a tax return under this name and EIN

Name, address, or EIN has changed

If EIN has changed, list prior number _____

The enclosed amount
is payment number

Name of firm - exactly as it will appear on the return <input type="text"/>		Employer identification number (EIN) <input type="text"/>
Address - number and street or PO Box <input type="text"/>		Business telephone number ()
Address continued <input type="text"/>		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
City <input type="text"/>	State ZIP code	
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Credit card payment

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Calendar year and fiscal year basis taxpayers are required to make their Arizona corporate estimated tax payments by the 15th day of the 4th, 6th, 9th, and 12th months of the taxable year. If the installment due date falls on a weekend or legal holiday, the payment is considered timely if made on the next business day.

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If a new estimate is made, the required installments payable on or after the date of the new estimate should be adjusted. An immediate "catch-up" payment should be made to reduce the amount of any penalty resulting from the underpayment of any earlier installments, whether caused by a change in estimate, failure to make a payment, or a mistake.

Completing Form 120ES

Complete the form in its entirety to ensure the proper application of the estimated tax payment.

Enter the following information on Form 120ES:

- ending date of the taxable year for which the payment is made;
- sequence number of the estimated tax payment;
- taxpayer name, address and employer identification number (EIN) as it will appear on the tax return;
- amount of the estimated tax payment (in whole dollars).

Check the applicable box on the form if the estimated tax payment applies to a taxable year for which:

- the taxpayer will file an initial return under the name and EIN listed; or
- the name, address or EIN listed is different from the name, address or EIN under which the preceding taxable year's return was filed. If the EIN has changed, list the prior EIN.

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QUICK AND EASY ACCESS TO TAX HELP AND FORMS



PERSONAL COMPUTER

You may use a personal computer and modem to get the forms and information you need. Here is a sample of what you will find when you visit our web site at www.azdor.gov:

- Forms and Instructions
- Brochures
- Tax Rulings and Procedures
- Other General Tax Information

WALK-IN SERVICE

You may get forms and information at any of our offices.



We have offices at the following locations:

Phoenix

1600 West Monroe

Gilbert

275 East Germann Road, Building 2, Suite 180

Tucson

400 West Congress

Reasonable accommodations for any person with a disability can be made.



PHONE

Information by phone..

Individual and Corporate Income Tax:

Phoenix (602) 255-3381
Toll-free from area codes
520 and 928 (800) 352-4090

Withholding Tax:

Phoenix (602) 255-2060
Toll-free from area codes
520 and 928 (800) 843-7196

Hearing Impaired TDD User:

Phoenix (602) 542-4021
Toll-free from area codes
520 and 928 (800) 397-0256

Be sure to attach any correspondence you are sending to the front of your return.