

- To ensure proper application of this payment, **complete this form entirely.**
- Use this form **only** to make individual estimated tax payments.
- **DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS.**

This estimated payment is for tax year ending December 31, 2008, or for tax year ending: M M D D 2 0 Y Y

YOUR FIRST NAME AND INITIAL 1		LAST NAME	YOUR SOCIAL SECURITY NO.
YOUR SPOUSE'S FIRST NAME AND INITIAL 1		LAST NAME	SPOUSE'S SOCIAL SECURITY NO.
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE APT. NO. 2		DAYTIME PHONE (with area code)	↑ IMPORTANT ↑ You must enter your SSNs.
HOME ADDRESS CONTINUED 2		HOME PHONE (with area code) 94	
CITY, TOWN OR POST OFFICE 3	STATE	ZIP CODE	FOR DOR USE ONLY

Check box 1 if you are a first time Arizona income tax return filer. **1**

The enclosed amount is payment for quarter number

You must *round your estimated payment to a whole dollar (no cents).*

Enter the amount of **payment enclosed**..... \$

PLEASE DO NOT SEND CASH.

Make check payable to Arizona Department of Revenue and mail with this form to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.



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**

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			
3 Early withdrawal of Arizona State Retirement System contributions	3			
4 Ordinary income portion of lump-sum distributions (excluded on your federal return)	4			
5 Other additions to income.....	5			
6 Total additions to income: <i>Add lines 2 through 5</i>				6
7 <i>Add line 1 and line 6</i>				7

Step 3: Subtractions

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

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			
9 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.).....	9			
10 Arizona state lottery winnings (up to \$5,000) included as income on federal return	10			
11 U.S. Social Security benefits or Railroad Retirement Act benefits included as income on federal return.....	11			
12 Other exempt income	12			
13 Total subtractions: <i>Add lines 8 through 12</i>				13
14 Subtract line 13 from line 7				14

Step 4: Deductions and Exemptions

15 If you plan to itemize deductions, <i>enter the estimated total of your deductions</i> . If you do not plan to itemize deductions, <i>see the instructions for the allowable 2007 standard deduction in your booklet</i>	15			
16 Exemptions: <i>Enter your allowable 2007 exemption amounts</i>	16			
17 Total deductions and exemptions: <i>Add line 15 and line 16</i>				17
18 <i>Subtract line 17 from line 14</i>				18

Step 5: Estimated Arizona Income Tax

19 Using Tax Rate Table X or Y, use the amount on line 18 to calculate your Arizona estimated tax liability. <i>Enter your estimated tax liability here</i>	19			
20 <i>Enter 90 percent (.90) of line 19</i>	20			
21 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	21			
22 If you entered an amount on line 21, <i>enter the lesser of line 20 or line 21</i> . Otherwise, <i>enter the amount from line 20</i>				22
23 Total Arizona income tax expected to be withheld (include all employment and pensions)				23
24 <i>Subtract line 23 from line 22, and base estimated payments on this amount</i>				24
25 If the first payment you are required to make is due April 15, 2008, enter 1/4 of line 24 (minus any 2007 overpayment that you are applying to this installment here and on your 140ES).....				25

NOTE: *Be sure to review your estimated income figure to adjust your payments as necessary during the year. Payments for calendar year filers are due April 15, 2008; June 16, 2008; September 15, 2008; and January 15, 2009.*