

# Individual Estimated Tax Payment

• **DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS.**

This estimated payment is for tax year ending December 31, 2010, or for tax year ending:   M  M  D  D  2  0  Y  Y  

Your First Name and Initial <b>1</b>		Last Name		<b>You must enter your SSN(s).</b>	Your Social Security No.
If a joint return, Your Spouse's First Name and Initial <b>1</b>		Last Name			Spouse's Social Security No.
Present Home Address - number and street, rural route <b>2</b>		Apt. No.	Daytime Phone (with area code)	Home Phone (with area code) <b>94</b>	
City, Town or Post Office <b>3</b>	State	Zip Code		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	

**IMPORTANT:**

- Use this form **ONLY** to make individual estimated tax payments.
- To ensure proper application of this payment, **complete this form in its entirety.**
- You must round your estimated payment to a whole dollar (no cents).

- 1** Check box 1 if you are a first time Arizona income tax return filer..... **1**
- 2** The enclosed amount is payment for quarter number.....
- 3** Enter the amount of payment enclosed..... \$

**PLEASE DO NOT SEND CASH.** Enclose, but do not attach, check made 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.....	<b>2</b>			
3 Early withdrawal of Arizona State Retirement System contributions .....	<b>3</b>			
4 Ordinary income portion of lump-sum distributions (excluded on your federal return) .....	<b>4</b>			
5 Other additions to income.....	<b>5</b>			
6 Total additions to income: <i>Add lines 2 through 5</i> .....			<b>6</b>	
7 <i>Add line 1 and line 6</i> .....			<b>7</b>	

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

### 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 2009 standard deduction in your booklet*.....

15	<b>15</b>			
16 Exemptions: <i>Enter your allowable 2009 exemption amounts</i> .....	<b>16</b>			
17 Total deductions and exemptions: <i>Add line 15 and line 16</i> .....			<b>17</b>	
18 <i>Subtract line 17 from line 14</i> .....			<b>18</b>	

### Step 5: Estimated Arizona Income Tax

19 Using Tax Table X or Y, use the amount on line 18 to calculate your Arizona estimated tax liability. *Enter your estimated tax liability here*.....

19	<b>19</b>			
20 <i>Enter 90 percent (.90) of line 19</i> .....	<b>20</b>			
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.....	<b>21</b>			
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> .....			<b>22</b>	
23 Total Arizona income tax expected to be withheld (include all employment and pensions) .....			<b>23</b>	
24 <i>Subtract line 23 from line 22, and base estimated payments on this amount</i> .....			<b>24</b>	
25 If the first payment you are required to make is due April 15, 2010, <i>enter 1/4 of line 24 (minus any 2009 overpayment that you are applying to this installment) here and on your 140ES</i> .....			<b>25</b>	

**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, 2010; June 15, 2010; September 15, 2010; and January 18, 2011.