

Arizona Form 140ES Individual Estimated Income Tax Payment

FOR
CALENDAR YEAR
2014

- DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS.
- Use this form only for estimated payments.

This estimated payment is for tax year ending December 31, 2014, or for tax year ending: M M D D Y Y Y Y

1 Your First Name and Middle Initial	Last Name	Enter your SSN(s).	Your Social Security No.
1 If a joint return, Your Spouse's First Name and Middle Initial	Last Name		Spouse's Social Security No.
2 Current Home Address - number and street, rural route		Apt. No.	Daytime Phone (with area code)
City, Town or Post Office		State	ZIP Code
			88

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

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

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3 Payment: You must round your estimated payment to a whole dollar (no cents). Enter the amount of **payment enclosed** \$ **00**

IMPORTANT

Be sure to review your estimated income and adjust your payments as necessary during the year. **Payments for calendar year filers are due as follows:**

Payment 1:	April 15, 2014
Payment 2:	June 15, 2014 – Because June 15 th falls on a Sunday, you have until June 16, 2014 to make this payment.
Payment 3:	September 15, 2014
Payment 4:	January 15, 2015

For fiscal year filers, the payments are due on the 15th day of the fourth, sixth and ninth months of the current fiscal year, and the first month of the next fiscal year. If the due date falls on a Saturday, Sunday or legal holiday, you may file by midnight on the next business day following that day.

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 payable to Arizona Department of Revenue.
- ✓ Write your SSN and tax year on your payment.
- ✓ **Mail 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 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 | <input style="width: 90%;" type="text"/> | 00 | |
| 3 Ordinary income portion of lump-sum distributions (excluded on your federal return)..... | 3 | <input style="width: 90%;" type="text"/> | 00 | |
| 4 Other additions to income | 4 | <input style="width: 90%;" type="text"/> | 00 | |
| 5 Total additions to income: Add lines 2 through 4 | 5 | <input style="width: 90%;" type="text"/> | 00 | |
| 6 Add line 1 and line 5..... | 6 | <input style="width: 90%;" type="text"/> | 00 | |

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:

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|---|----|--|----|--|
| 7 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..... | 7 | <input style="width: 90%;" type="text"/> | 00 | |
| 8 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.) | 8 | <input style="width: 90%;" type="text"/> | 00 | |
| 9 Arizona state lottery winnings (up to \$5,000) included as income on federal return | 9 | <input style="width: 90%;" type="text"/> | 00 | |
| 10 U.S. Social Security benefits or Railroad Retirement Act benefits included as income on federal return..... | 10 | <input style="width: 90%;" type="text"/> | 00 | |
| 11 Other exempt income | 11 | <input style="width: 90%;" type="text"/> | 00 | |
| 12 Total subtractions: Add lines 7 through 11 | 12 | <input style="width: 90%;" type="text"/> | 00 | |
| 13 Subtract line 12 from line 6..... | 13 | <input style="width: 90%;" type="text"/> | 00 | |

Step 4: Deductions and Exemptions

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|--|----|--|----|--|
| 14 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 2013 standard deduction | 14 | <input style="width: 90%;" type="text"/> | 00 | |
| 15 Exemptions: Enter your allowable 2013 exemption amounts..... | 15 | <input style="width: 90%;" type="text"/> | 00 | |
| 16 Total deductions and exemptions: Add line 14 and line 15..... | 16 | <input style="width: 90%;" type="text"/> | 00 | |
| 17 Subtract line 16 from line 13..... | 17 | <input style="width: 90%;" type="text"/> | 00 | |

Step 5: Estimated Arizona Income Tax

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|--|----|--|----|--|
| 18 Using Tax Table X or Y, use the amount on line 17 to calculate your Arizona estimated tax liability. Enter your estimated tax liability here..... | 18 | <input style="width: 90%;" type="text"/> | 00 | |
| 19 Enter 90% (.90) of line 18..... | 19 | <input style="width: 90%;" type="text"/> | 00 | |
| 20 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 | 20 | <input style="width: 90%;" type="text"/> | 00 | |
| 21 If you entered an amount on line 20, enter the smaller of line 19 or line 20. Otherwise, enter the amount from line 19..... | 21 | <input style="width: 90%;" type="text"/> | 00 | |
| 22 Total Arizona income tax expected to be withheld (include all employment and pensions) | 22 | <input style="width: 90%;" type="text"/> | 00 | |
| 23 Subtract line 22 from line 21, and base estimated payments on this amount..... | 23 | <input style="width: 90%;" type="text"/> | 00 | |
| 24 If the first payment you are required to make is due April 15, 2014, enter 1/4 of line 23 (minus any 2013 overpayment that you are applying to this installment) here and on your 140ES | 24 | <input style="width: 90%;" type="text"/> | 00 | |