

DO NOT STAPLE ANY ITEMS TO THE FORM.

This estimated payment is for tax year ending December 31, 2017, or for tax year ending: M M D D Y Y Y Y

Form fields for personal information: 1 Your First Name and Middle Initial, Last Name, Your Social Security Number; 1 Spouse's First Name and Middle Initial (if filing joint), Last Name, Spouse's Social Security No.; 2 Current Home Address - number and street, rural route, Apt. No., Daytime Phone (with area code); 3 City, Town or Post Office, State, ZIP Code

Check if this payment is on behalf of a Nonresident Composite return - 140NR

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

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

2 Check only one box for the quarter for which this payment is made. Do not select more than one quarter. You must submit a separate form for each quarter for which a payment is made.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88, 81 PM, 80 RCVD

Payment for calendar year filers are due as follows:

- 1st Quarter - January to March | Due date is April 18, 2017. Because April 15, 2017, falls on a Saturday and District of Columbia Emancipation Day will be observed on Monday, April 17, 2017, you have until Tuesday, April 18, 2017, to make this payment.
2nd Quarter - April to June | Due date is June 15, 2017.
3rd Quarter - July to September | Due date is September 15, 2017.
4th Quarter - October to December | Due date is January 16, 2018. Because January 15, 2018, is an observed holiday (Martin Luther King Day), you have until Tuesday, January 16, 2018, to make this payment.

Payment for fiscal year filers are due as follows:

- 1st Quarter - 15th day of the fourth month of the current fiscal year.
2nd Quarter - 15th day of the sixth month of the current fiscal year.
3rd Quarter - 15th day of the ninth month of the current fiscal year.
4th Quarter - 15th day of the first month of the next fiscal year.

If any of the due dates fall on a Saturday, Sunday or legal holiday, you may make the required payment for that quarter by midnight on the next business day following that day.

IMPORTANT
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 social security number and tax year on your payment.
- If payment is made on behalf of a Nonresident Composite return, write "Composite 140NR" on payment and include the tax year and entity's EIN.
- Include your payment with Form 140ES.
- Mail to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.
Be sure to review your estimated income and adjust your payments as necessary during the year.

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

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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		00	
3 Ordinary income portion of lump-sum distributions (excluded on your federal return).....	3		00	
4 Other additions to income.....	4		00	
5 Total additions to income: Add lines 2 through 4	5		00	
6 Add line 1 and line 5.....	6		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:

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

Step 4 Deductions and Exemptions

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 2016 standard deduction	14		00	
15 Exemptions: Enter your allowable 2016 exemption amounts.....	15		00	
16 Total deductions and exemptions: Add line 14 and line 15.....	16		00	
17 Subtract line 16 from line 13.....	17		00	

Step 5 Estimated Arizona Income Tax

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		00	
19 Enter 90% (.90) of line 18.....	19		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		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		00	
22 Total Arizona income tax expected to be withheld (include all employment and pensions)	22		00	
23 Subtract line 22 from line 21, and base estimated payments on this amount	23		00	
24 If the first payment you are required to make is due April 18, 2017, enter 1/4 of line 23 (minus any 2016 overpayment that you are applying to this installment) here and on your 140ES	24		00	

2017 Individual Estimated Income Tax Payment

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications

To view or print the department's publications, go to our website and click on *Publications*.

Who Should Use Form 140ES

All of the following taxpayers should use Arizona Form 140ES:

- an individual making a voluntary or mandatory estimated payment,
- a partnership making a voluntary estimated payment on behalf of its nonresident individual partners participating in the filing of a composite return, and
- an S corporation making a voluntary estimated payment on behalf of its nonresident individual shareholders participating in the filing of a composite return.

General Information

- Please type or print your name, Social Security Number (SSN) or individual taxpayer identification number (ITIN) issued by the Internal Revenue Service and current address. If you are married making a joint estimated payment, enter your SSNs or ITINs in the same order as your first names and in the same order as they will be shown on your joint Arizona income tax return.
- If you have a **foreign address**, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.
- A partnership or S corporation making a voluntary estimated income tax payment for its nonresident partners or shareholders participating in the filing of a composite income tax return, should enter its Employer Identification Number (EIN) in the area designated for an individual's SSN.
Also, check the box on the form to indicate the payment is made on behalf of a nonresident composite return (Arizona Form 140NR).

- Complete Form 140ES using black ink.
- Once you make an estimated payment, you must file a tax return for that year in order to claim the estimated payment.
- You must round each estimated payment to whole dollars (no cents).
- Check only **one** box for the quarter for which this payment is made. Do not select more than one quarter. You must submit a separate form for each quarter for which a payment is made.
- Use Tax Table X or Y (in the 2016 tax instruction booklet) to help estimate this year's tax liability. Figure this tax on your total annual income.

Required Payments

Arizona requires certain individuals to make estimated income tax payments.

You must make Arizona estimated income tax payments during 2017 if:		
Your filing status is:	AND Your Arizona gross income for 2016 was greater than:	AND Your Arizona gross income for 2017 exceeds:
Married Filing Joint	\$150,000	\$150,000
Single	\$75,000	\$75,000
Head of Household	\$75,000	\$75,000
Married Filing Separate	\$75,000	\$75,000

If you met the income threshold for 2016, you must make estimated payments during 2017 unless you are sure you will not meet the threshold for 2017. For more information, see the department's publication, Pub. 012, *Arizona Individual Estimated Income Tax Payments*.

The department will charge you a penalty if you fail to make any required estimated payment. Use Arizona Form 221, *Underpayment of Estimated Tax by Individuals*, to figure the amount of this penalty.

The penalty is equal to the interest that would accrue on the underpayment. The penalty cannot be more than 10% of the underpayment.

What is Arizona Gross Income for the Purpose of Estimated Income Tax Payments?

If you are a **full-year resident**, your Arizona gross income is your federal adjusted gross income.

If you are a **part-year resident**, your Arizona gross income is that part of your federal adjusted gross income that you must report to Arizona.

If you are a **nonresident**, your Arizona gross income is that part of your federal adjusted gross income derived from Arizona sources.

How Much Should My Estimated Payments Total?

If you have to make estimated payments, your payments, when added to your Arizona withholding, must total either 90% of the tax due for 2017, or 100% of the tax due for 2016.

You can use your 2016 tax to figure the amount of payments that you must make during 2017 only if you were required to file and did file a 2016 Arizona income tax return.

Worksheet for Computing Estimated Payments for Individuals

Use the worksheet on page 2 of this form to calculate your required estimated tax payments. Follow the instructions on the worksheet to complete Steps 1 through 5.

For nonresident composite return payments, see the department’s ruling, ITR 16-2, *Composite Individual Income Tax Returns*, for amounts to enter on the worksheet.

NOTE: Deductions (Line 14) - If you plan to itemize deductions for tax year 2017 enter the estimated total of your itemized deductions on line 14 of the worksheet. If you do not plan to itemize deductions, enter your allowable 2016 standard deduction on line 14. To determine the allowable standard deduction amount for your filing status, see the instructions for your 2016 Arizona income tax form.

Exemptions (Line 15) - Enter the allowable 2016 exemption amount. To determine the allowable exemption amount for your filing status, see the instructions for your 2016 Arizona income tax form.

When Should I Make My Estimated Payments?

For the most part, you must make your payments in four equal installments.

Estimated payments for calendar year filers are due as follows:	
Payment 1	April 18, 2017. Because April 15, 2017, falls on a Saturday, and District of Columbia Emancipation Day will be observed on April 17, 2017, you have until Tuesday, April 18, 2017, to make this payment.
Payment 2	June 15, 2017
Payment 3	September 15, 2017
Payment 4	January 16, 2018. Because January 15, 2018, is Martin Luther King Day, you have until Tuesday, January 16, 2018, to make this payment.

If you are a fiscal year filer, 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.

NOTE: If the due date falls on a Saturday, Sunday or legal holiday, you may pay by midnight on the next business day following that day.

If any of the following applies (1 through 3), you do not have to make your payments in four equal installments.

1. **File and pay by January 31, 2018.** If you file your 2017 Arizona return by January 31, 2018, and pay in full the amount stated on the return as payable, you do not have to make the **fourth** estimated tax payment.

Fiscal year filers must file and pay by the last day of the month following the close of the fiscal year.

2. **Farmer or fisherman.** If you report as a farmer or fisherman for federal purposes, you only have to make one installment for a taxable year. The due date for this installment for a 2017 calendar year filer is January 16, 2018.

The due date for a fiscal year filer is the 15th day of the first month after the end of a fiscal year.

There is no requirement to make this payment if you file your 2017 Arizona return on or before March 1, 2018, and pay in full the amount stated on the return as payable.

Fiscal year filers must file and pay on or before the first day of the third month after the end of the fiscal year.

3. **Nonresident alien.** If you are an individual who elects to be treated as a nonresident alien on the federal income tax return, you may make three estimated payments.

The due dates for these installments are June 15, 2017, September 15, 2017, and January 16, 2018. The first installment must equal 50% of your total required payments.

Voluntary Payments

An individual who does not have to make 2017 Arizona estimated income tax payments may choose to make them. Taxpayers who make such an election may choose one of the following methods to make their payments.

Method 1: If you file federal estimated tax, you can file Form 140ES at the same time.

The amount that you remit with Form 140ES should be 10%, 15%, or 20% of the amount that you paid on the federal **Form 1040-ES**.

Method 2: You may file installments using Form 140ES.

If you are a calendar year filer making voluntary estimated payments, see the table under *When Should I make My Estimated Payments?* for the due dates of these payments.

If you are a fiscal year filer making voluntary estimated payments, 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.

The sum of the amounts remitted should equal your estimated end-of-tax-year liability.

Method 3: You may file an *Individual Estimated Income Tax Payment*, Form 140ES, with a single, lump-sum payment before January 16, 2018.

The payment should reflect your estimated end-of-tax-year liability.

Completing Lines 1 and 2

Line 1

Enter the amount of your payment. Round your payment to the nearest whole dollar (no cents). Your payment is the amount you figured using the worksheet for computing estimated payments.

Line 2

Check the box for the quarter for which this payment is made.

Sending Your Payment

Individuals may make estimated payments by check, electronic check, money order, or credit card.

Partnerships or S corporations making estimated payments on behalf of nonresidents participating in the filing of a composite return **must** make those payments by check or money order.

Check or money order

Make your check payable to Arizona Department of Revenue and include your SSN (or the partnership or S corporation's EIN) and tax year on the check.

If you are making a payment on behalf of a nonresident composite return, write "Composite 140NR" on the check.

Include your check with the completed Form 140ES and mail to:

Arizona Department of Revenue
PO Box 29085
Phoenix, AZ 85038-9085

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

Electronic payment from your checking or savings account

NOTE: You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.

You can pay your 2017 estimated tax with an electronic payment from your checking or savings account. There is no fee to use this method. To make an electronic payment, go to www.AZTaxes.gov and click on the "Make a Payment" link.

The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

NOTE: If you are paying by electronic check, **do not** use Form 140ES. We will apply your estimated tax payment to your account. You must claim the estimated payment on your original return when you file.

Credit card payment

You can pay your 2017 estimated tax through a third-party service provider using your Visa, MasterCard, Discover, or American Express credit card. Go to www.AZTaxes.gov, click on the "Make a Payment" link and choose the credit card option.

This will take you to a third party vendor site (provider). The provider will charge you a convenience fee based on the amount of your tax payment. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

NOTE: If you are paying by credit card, **do not** use Form 140ES. We will apply your estimated tax payment to your account. You must claim the estimated payment on your original return when you file.

Record of Estimated Income Tax Payments		
	Date Made	Amount
1. Amount of 2016 overpayment applied to 2017 estimated tax		.00
2. Payment 1		.00
3. Payment 2		.00
4. Payment 3		.00
5. Payment 4		.00
Total:		.00