

2025



Arizona Booklet
140ES

Individual Estimated
Tax Payment

This booklet contains:

FORM 140ES

WORKSHEET



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2025 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 select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

Publications

To view or print the department’s publications, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

Who Should Use Form 140ES

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

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

NOTE: *If you are making an estimated payment using www.AZTaxes.gov, do **not** mail this form to the department. We will apply the payment to your account.*

General Information

- Enter your name, Social Security Number (SSN), or individual taxpayer identification number (ITIN) issued by the Internal Revenue Service and your 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.
- Check the appropriate filing status on line 95 that you will use when filing Form 140, 140NR or 140PY
- Enter your daytime phone number (including area code) in the space for Box 94.

- For partnership or S Corporation making a voluntary estimated income tax payment for its nonresident partners or for shareholders participating in the filing of a composite income tax return, 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.
- For tax year 2025 estimated tax payments, the tax rate for estimating your tax liability is 2.5%. See the form’s page 2, Worksheet for Computing Estimated Tax Payments for Individuals 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 2025 if:		
Your filing status is:	AND Your Arizona gross income for 2024 was greater than:	AND Your Arizona gross income for 2025 exceeds:
Single	\$75,000	\$75,000
Married filing Joint	\$150,000	\$150,000
Married filing single	\$75,000	\$75,000
Head of Household	\$75,000	\$75,000

If you met the income threshold for 2024, you must make estimated payments during 2025 unless you are sure you will not meet the threshold for 2025. 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 2025, or 100% of the tax due for 2024.

You can use your 2024 tax to figure the amount of payments that you must make during 2025 only if you were required to file and did file a 2024 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 15) - If you plan to itemize deductions for tax year 2025 enter the estimated total of your itemized deductions on line 15 of the worksheet. If you do not plan to itemize deductions, enter your total allowable 2024 standard deduction on line 15. To determine the allowable standard deduction amount for your filing status, see the instructions for your 2024 Arizona income tax form.

Other Exemptions (Line 16) - Enter the allowable 2024 Other Exemption amount. To determine the allowable Other Exemption amount for your filing status, see the instructions for your 2024 Arizona income tax form.

Credits (Line 20) – Enter the estimated amount of credits you will be claiming on your 2025 income tax return, **including the Dependent Tax Credit**. See the 2024 Form 140, Form 140NR, or Form 140PY and related instructions for the types of credits allowed. Do not include any income tax withholding on line 20.

When Should I Make My Estimated Payments?

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

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 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.

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

Calendar year filers - estimated payment due dates:	
Payment 1	April 15, 2025.
	June 15, 2025
Payment 2	Because June 15, 2025 falls on a weekend, you have until June 16, 2024 to make payment 2.
Payment 3	September 15, 2025
Payment 4	January 15, 2026.

1. **File and pay by February 1, 2026.** If you file your 2025 Arizona return by February 1, 2026 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 2025 calendar year filer is January 15, 2026.

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 2025 Arizona return on or before March 1, 2026 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 16, 2025, September 15, 2025, and January 15, 2026. The first installment must equal 50% of your total required payments.

Voluntary Payments

An individual who does not have to make 2025 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 15, 2026.

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 2025 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 2025 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 2024 overpayment applied to 2025 estimated tax		.00
2. Payment 1		.00
3. Payment 2		.00
4. Payment 3		.00
5. Payment 4		.00
Total:		.00

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DO NOT STAPLE ANY ITEMS TO THE FORM.

This estimated payment is for tax year ending December 31, 2025, or for tax year ending: M M D D 2 0 Y Y

1 Your First Name and Middle Initial Last Name Enter your SSN(s) 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. 95. Filing Status. Must be the same as Form 140, 140NR or 140PY
95a Married filing joint return 95c Head of Household
95b Married filing separate return 95d Single
3 City, Town or Post Office State ZIP Code REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

3 Your Daytime Phone (with area code):

94 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 mailing 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.

88 81 PM 80 RCVD

Payment for calendar year filers are due as follows:

1st Quarter - January to March | Due date is April 15, 2025.
2nd Quarter - April to June | Due date is June 15, 2025. Because June 15, 2025 falls on a weekend, you have until June 16, 2025 to make this payment.
3rd Quarter - July to September | Due date is September 15, 2025.
4th Quarter - October to December | Due date is January 15, 2026.

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.

If you are mailing this payment:

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 or money order payable to Arizona Department of Revenue.
- Write your SSN, "Tax Year 2025" and "140ES" on your payment.
- If payment is made on behalf of a Nonresident Composite return, write "Composite 140NR", "Tax Year 2025" and the entity's EIN on your payment.
- Include your payment with this form.
- 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.

If you are making an electronic payment

You can make this estimated payment by eCheck or credit card!
American Express ♦ Visa ♦ Discover Card ♦ MasterCard
www.AZTaxes.gov
- Click on "Make a Payment" and select "140ES" as the Payment Type.
- Do not mail this form. We will apply this payment to your account.

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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		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 (See instructions for the amount to enter on line 7)

Below are common items (8 through 12) not subject to tax in Arizona but taxable under the Internal Revenue Code. Estimate amounts and enter in the spaces provided:

7 If you elect to report small business income on Form 140-SBI, enter the amount of small business income from Schedules B, C, D, E, F and 4797 related to small business income...	7		00	
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		00	
9 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.)	9		00	
10 Benefits, annuities, and pensions for retired/retainer pay of the uniformed services that are subject to federal tax.....	10		00	
11 U.S. Social Security benefits or Railroad Retirement Act benefits included as income on federal return	11		00	
12 Other exempt income	12		00	
13 Total subtractions: Add lines 7 through 12.....	13			00
14 Subtract line 13 from line 6.....	14			00

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 2024 standard deduction including the allowable increase for the charitable contributions	15		00	
16 Other Exemptions: Enter your allowable 2024 exemption amounts.....	16		00	
17 Total deductions and exemptions: Add line 15 and line 16.....	17			00
18 Subtract line 17 from line 14.....	18			00

Step 5 Estimated Arizona Income Tax

19 Multiply line 18 by 2.5% (.025) to calculate your Arizona estimated tax liability. Enter your estimated tax liability here.....	19		00	
20 Credits. (see instructions): Do not include income tax withholding on this line	20			00
21 Subtract line 20 from line 19. Enter the difference. If line 20 is more than line 19, enter "0". • If line 21 is "0", STOP. Based on amounts entered on lines 1 through 20, you do not need to make 2025 estimated payments. • If there is an amount on line 21, complete lines 22 through 26 to calculate your required estimated tax payment(s).....	21			00
22 Enter 90% (.90) of line 21.....	22		00	
23 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.....	23		00	
24 If you entered an amount on line 23, enter the smaller of line 22 or line 23. Otherwise, enter the amount from line 22	24			00
25 Total Arizona income tax expected to be withheld (include all employment and pensions)	25			00
26 Subtract line 25 from line 24, and base estimated payments on this amount.....	26			00
27 If the first payment you are required to make is due April 15, 2025, enter 1/4 of line 26 (minus any 2024 overpayment that you are applying to this installment) here and on your 140ES.....	27			00

QUICK AND EASY ACCESS TO TAX HELP AND FORMS



PERSONAL COMPUTER

Access all the information you need online at www.azdor.gov, including:

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



PHONE

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

Did You Know?

When you use tax software all the hard work is done for you! The software:

- Calculates Tax
- Does the Math
- Selects Forms and Schedules
- Makes Complex Returns Simple
- Checks for Errors Before You File
- E-Files the IRS and AZ Returns at the same time
- Gives Proof of E-Filing
- Free E-File available for those who qualify

Before using paper, E-File and select the Direct Deposit option for a faster refund!

WALK-IN SERVICE

You may get forms and information at our Phoenix and Tucson offices.

Visit azdor.gov for taxpayer support services that may be accessed by phone or computer.



We have offices at the following locations:

Phoenix
1600 West Monroe Street
Phoenix, AZ 85007

Tucson
400 West Congress Street
Tucson, AZ 85701

Forms Only:
Mesa
55 North Center Street
Mesa, AZ 85201

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