

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.
Payment 2	June 15, 2025
	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