

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see *Payment Due Dates*.)

Keep for Your Records



Payment number	Payment due date	(a) Amount due	(b) Date paid	(c) Check or money order number, or credit or debit card confirmation number	(d) Amount paid (do not include any convenience fee)*	(e) 2015 overpayment credit applied	(f) Total amount paid and credited (add (d) and (e))
1	4/18/2016						
2	6/15/2016						
3	9/15/2016						
4	1/17/2017**						
Total. ▶							

* You can deduct the convenience fee charged by the service provider in 2016 as a miscellaneous itemized deduction (subject to the 2%-of-AGI limit) on your 2016 income tax return.

** You do not have to make this payment if you file your 2016 tax return by January 31, 2017, and pay the entire balance due with your return.

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax. Our legal right to ask for this information is Internal Revenue Code section 6654, which requires that you pay your taxes in a specified manner to avoid being penalized. Additionally, sections 6001, 6011, and 6012(a) and their regulations require you to file a return or statement for any tax for which you are liable; section 6109 requires you to provide your identifying number. Failure to provide this information, or providing false or fraudulent information, may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as stated in Code section 6103.

We may disclose the information to the Department of Justice for civil and criminal litigation and to other federal agencies, as provided by law.

We may disclose it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, do not give the information asked for, or give fraudulent information, you may be charged penalties and be subject to criminal prosecution.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this package simpler, we would be happy to hear from you. See the instructions for your income tax return.

Tear off here

Form 1040-ES Department of the Treasury Internal Revenue Service	2016 Estimated Tax		Payment 4		OMB No. 1545-0074
			Calendar year—Due Jan. 17, 2017		
File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2016 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.				Amount of estimated tax you are paying by check or money order.	
				Dollars	Cents
Print or type	Your first name and initial		Your last name		Your social security number
	If joint payment, complete for spouse				
	Spouse's first name and initial		Spouse's last name		Spouse's social security number
	Address (number, street, and apt. no.)				
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)				
	Foreign country name		Foreign province/county		Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2016)

DO NOT STAPLE ANY ITEMS TO THE FORM.

This estimated payment is for tax year ending December 31, 2016, or for tax year ending: _____

1	Your First Name and Middle Initial	Last Name	Enter your SSN(s).	Your Social Security Number
	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) 94
	City, Town or Post Office	State	ZIP Code	
3				REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

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.

Payment for **calendar year filers** are due as follows:

<input type="checkbox"/>	1st Quarter – January to March Due date is April 18, 2016. <i>Because Emancipation Day (legal holiday) is on Saturday April 16, 2016, and will be observed on April 15, 2016, you have until Monday, April 18, 2016, to make this payment.</i>
<input type="checkbox"/>	2nd Quarter – April to June Due date is June 15, 2016.
<input type="checkbox"/>	3rd Quarter – July to September Due date is September 15, 2016.
<input type="checkbox"/>	4th Quarter – October to December Due date is January 17, 2017. <i>Because January 15th falls on a Sunday and January 16th is an observed holiday (Martin Luther King Day), you have until January 17, 2017, to make this payment.</i>

Payment for **fiscal year filers** are due as follows:

<input type="checkbox"/>	1st Quarter – 15th day of the fourth month of the current fiscal year.
<input type="checkbox"/>	2nd Quarter – 15th day of the sixth month of the current fiscal year.
<input type="checkbox"/>	3rd Quarter – 15th day of the ninth month of the current fiscal year.
<input type="checkbox"/>	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.
- ✓ 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 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

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 2015 standard deduction	14		00	
15 Exemptions: Enter your allowable 2015 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, 2016, enter 1/4 of line 23 (minus any 2015 overpayment that you are applying to this installment) here and on your 140ES	24			00