

Your Social Security Number

Spouse's Social Security Number

Your first name Initial Last name

If filing a joint return, spouse's first name Initial Last name

Present address (number and street or rural route)

City State ZIP/Postal code

Estimated Tax Designation and Payment Area

Complete the worksheet on the back of this form to figure your estimated tax payment.

1. State tax due from line J of worksheet _____ **State Tax** 1 .00

2. From line K of worksheet:
a. Enter your county code _____
b. Enter county tax _____ **Your County Tax** 2b .00

3. From line L of worksheet:
a. Enter spouse's county code (if different from yours) _____
b. Enter spouse's county tax _____ **Spouse's County Tax** 3b .00

4. Add lines 1, 2b and 3b _____ **Estimated Tax Installment Payment** 4 .00
• Please make your check or money order payable to: Indiana Department of Revenue.
See instructions for other payment options.

Installment Period Information

Place an "X" in the appropriate box to show which payment you are making:

1st Installment payment due April 15, 2025 2nd Installment payment due June 16, 2025

3rd Installment payment due Sept. 15, 2025 4th Installment payment due Jan. 15, 2026

Mail entire form and payment to:
Indiana Department of Revenue
P.O. Box 6102
Indianapolis, IN 46206-6102



Instructions for Form ES-40

To make an estimated tax payment online, log on to DOR's e-services portal, the Indiana Taxpayer Information Management Engine (INTIME), at intime.dor.in.gov.

If you expect to have income during the tax year that:

- Will not have Indiana tax withheld, or
- If you think the amount withheld will not be enough to pay your tax liability, and
- You expect to owe more than \$1,000 when you file your tax return, then you should pay estimated tax.

Use the worksheet below to determine how much you'll owe. The first installment payment is due April 15, 2025. The remaining three payments are due June 17 and Sept. 16, 2025, and Jan. 15, 2026.

Use this form to make an estimated tax payment. We suggest that first-time estimated income taxpayers make a copy of the blank form. This is in case the vouchers that are automatically issued (after we receive your first payment) don't get to you by the next payment's due date.

For more information about estimated tax, get Income Tax Information Bulletin #3 at www.in.gov/dor/files/ib03.pdf.

Pay the amount due on or before the installment due date. Enclose your check or money order made payable to the Indiana Department of Revenue. Write your Social Security number on the check or money order. **Note:** All payments must be made with U.S. funds.

You can also make your estimated tax payment online via INTIME at intime.dor.in.gov.

Note. Do Not mail Form ES-40 if paying by credit card or eCheck.

Worksheet to figure your 2025 estimated tax due – see instructions below	
A. Total estimated income for 2025	A _____
B. Total exemption amount	B _____
C. Amount subject to tax (line A minus line B)	C _____
D. Amount of state income tax due (line C x .03)	D _____
E. Amount of county income tax due (line C x the appropriate county tax rate(s))	E _____
F. Anticipated state and county tax due for 2025 (add line D and line E)	F _____
G. Total anticipated credits (including anticipated 2025 state and county income tax withheld)	G _____
H. Amount due (line F minus line G).....	H _____
I. Each installment payment due for 2025 (divide line H by 4).....	Enter on Line 4 I _____
J. Enter portion of line I that represents your estimated state tax due.....	Enter on Line 1 J _____
K. Enter portion of line I that represents your (and spouse's if same county) estimated county tax due. Enter 2-digit county code <input style="width: 40px;" type="text"/> (from county tax chart).....	Enter on Line 2 K _____
L. Enter portion of line I that represents spouse's estimated county tax due if for a different county than the one on line K. Enter 2-digit county code <input style="width: 40px;" type="text"/> (from county tax chart).....	Enter on Line 3 L _____

Line B. Enter the total amount of exemptions you are eligible to claim on Indiana's Schedule 3, line 7, or Schedule D, line 9.
Limitation: If you are a nonresident alien (not a U.S. citizen and do not meet the green card test) you may claim only one \$1,000 exemption (even if married filing jointly and/or with dependents).

Line E. Multiply amount on line C by the appropriate county tax rate(s). Find your rate on page 3 of Departmental Notice #1, located at www.in.gov/dor/files/dn01.pdf.

Line I. This is your estimated tax installment payment. Enter this amount on line 4, **Estimated Tax Installment Payment**, at the top of the form.

Lines J, K and L. If you are paying only the amount of estimated Indiana income tax due, enter the amount from line I on line 1, State Tax Due, at the top of the form. If the amount on line I also includes estimated county tax, enter the portion on lines 2 and/or 3 at the top of the form. Only break out your spouse's estimated county tax if your spouse owes tax to a county other than yours.



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