



Form
ES-40
State Form 46005
(R8 / 9-09)

Indiana Department of Revenue
2010 Estimated Tax Payment Form

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 code + 4

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, 2010 2nd Installment payment due June 15, 2010

3rd Installment payment due Sept. 15, 2010 4th Installment payment due Jan. 18, 2011

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



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Instructions for Form ES-40

If you expect to have income during the 2010 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, 2010. The remaining three payments are due June 15 and Sept. 15, 2010, and Jan. 18, 2011.

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/3650.htm

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.

To pay by using your American Express® Card, Discover® Card, MasterCard® or VISA®, call 1-800- 2-PAY TAX (1-800-272-9829). A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.

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

To make an estimated tax payment online, log on to www.in.gov/dor/epay/3726.htm

Worksheet to figure your 2010 estimated tax due – see instructions below

A. Total estimated income for 2010	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 .034)	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 2010 (add line D and line E)	F	
G. Total anticipated credits (including anticipated 2010 state and county income tax withheld)	G	
H. Amount due (line F minus line G)	H	
I. Each installment payment due for 2010 (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 (from county tax chart) <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>	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: 30px;" type="text"/> <input style="width: 30px;" type="text"/>	Enter on Line 3	L

Line B – Multiply the number of exemptions claimed on your federal tax return by \$1,000. Add \$1,500 for each eligible dependent child. If you are 65 years or older and/or blind, add \$1,000 for each additional exemption. Limitation: If you are a nonresident alien (not a U.S. citizen and does 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 the back of Schedule CT-40 (County Tax Schedule), or at www.in.gov/dor/4156.htm

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.

