

ALABAMA DEPARTMENT OF REVENUE
INCOME TAX ADMINISTRATION DIVISION
Estimated Tax

(WORKSHEET – KEEP FOR YOUR RECORDS – DO NOT FILE)

Name _____ Social Security Number _____

| | | | | |
|----|---|-------------------------------------|----|--|
| 1 | Enter amount of adjusted gross income expected in taxable year | 1 | | |
| 2 | If deductions are itemized, enter total of such deductions expected. If deductions will not be itemized, enter the amount from the standard deduction table | 2 | | |
| 3 | Enter amount of federal income tax liability for taxable year | 3 | | |
| 4 | Total of lines 2 and 3 | 4 | | |
| 5 | Subtract line 4 from line 1. Enter balance here | 5 | | |
| 6 | Personal exemption and dependent exemption(s) (see instructions for Forms 40 and 40NR for amounts) | 6 | | |
| 7 | Subtract line 6 from line 5. This is your estimated taxable income | 7 | | |
| 8 | Compute tax on amount on line 7 at the following rates: | | | |
| | Single or Married & Filing Separately | Married & Filing Jointly | | |
| a | 1st \$500 2% | 1st \$1000 2% | 8a | |
| b | Next \$2500 4% | Next \$5000 4% | 8b | |
| c | Over \$3000 5% | Over \$6000 5% | 8c | |
| 9 | Add lines 8a, 8b, 8c. Enter total here | 9 | | |
| 10 | Amount of Alabama income tax you estimate will be withheld from your wages in taxable year. Enter balance here | 10 | | |
| 11 | Subtract line 10 from line 9. Enter balance here. This is your estimated tax. If less than five hundred dollars (\$500), no estimated tax is required to be filed (see instructions) | 11 | | |

RECORD OF STATE OF ALABAMA ESTIMATED TAX PAYMENTS AND CREDIT

| | Amount | Date Paid | Check Number, etc. |
|---|--|-----------|---|
| 1 | Overpayment credit from last year credited to estimated tax for this year. (Make sure this credit is shown in the proper space on your Alabama income tax return for last year.) | | |
| 2 | First payment | | |
| 3 | Second payment | | |
| 4 | Third payment | | |
| 5 | Fourth payment | | |
| 6 | Total | | ENTER THIS AMOUNT ON THE PROPER LINE OF YOUR 2023 ALABAMA INDIVIDUAL INCOME TAX RETURN, FORM 40 OR FORM 40NR. |

NOTE: The Alabama Department of Revenue does not send notices of amounts paid on estimated tax. Therefore, it is important that you maintain this record.

(CUT ALONG THIS LINE AND FILE LOWER PORTION WITH ALABAMA DEPARTMENT OF REVENUE)

40ES 2023

Alabama Department of Revenue ¹
Estimated Income Tax Payment Voucher

PRIMARY TAXPAYER'S FIRST NAME _____ SPOUSE'S FIRST NAME _____ LAST NAME _____
MAILING ADDRESS _____
CITY _____ STATE _____ ZIP _____ DAYTIME TELEPHONE NUMBER _____

CHECK IF FISCAL YEAR

Beginning Date: _____

Ending Date: ● _____

Primary Taxpayer's SSN: ● _____

Spouse's SSN: ● _____

Amount Paid With Voucher: \$ ● _____

MAIL TO: Alabama Department of Revenue
Individual Estimates
P.O. Box 327485
Montgomery, AL 36132-7485

ADOR

Form 40ES Instructions

Who Must Pay Estimated Tax

If you owe additional tax for 2022, you may have to pay estimated tax for 2023.

You can use the following general rule as a guide during the year to see if you will have enough withholding, or if you should increase your withholding or make estimated tax payments.

General Rule. In most cases, you must pay estimated tax for 2023 if both of the following apply:

1. You expect to owe at least \$500 in tax for 2023, after subtracting your withholding and credits.
2. You expect your withholding plus your credits to be less than the smaller of:
 - a. 90% of the tax to be shown on your 2023 tax return, or
 - b. 100% of the tax shown on your 2022 tax return. Your 2022 tax return must cover all 12 months.

Special Rule for Higher Income Taxpayers

If your Alabama AGI for 2022 was more than \$150,000 (\$75,000 if your filing status for 2023 is Married Filing a Separate Return) substitute 110% for 100% in (2b) under General Rule, above.

When and Where to File Estimated Tax

Your estimated tax must be filed on or before January 15, 2024, or on such later dates as specified under "Farmers." It should be mailed to the Alabama Department of Revenue, Individual Estimates, P.O. Box 327485, Montgomery, AL 36132-7485.

Payment of Estimated Tax

Your estimated tax may be paid in full or in equal installments on or before April 15, 2023, June 15, 2023, September 15, 2023 and January 15, 2024. If the 15th falls on a Saturday, Sunday, or

State holiday, the due date will then be considered the following business day. Checks or money orders should be made payable to the Alabama Department of Revenue.

Changes In Tax

Even though your situation on April 15 is such that you are not required to file estimated tax at that time, your expected tax may change so that you will be required to file estimated tax later. In such case, the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, if the change occurs after September 1. If, after you have filed a voucher, you find that your estimated tax is substantially increased or decreased as the result of a change in your tax, you should increase or decrease the amounts on your June 15, 2023, September 15, 2023, January 15, 2024 vouchers.

Farmers

If at least 2/3 of your gross income for the taxable year is derived from farming, you may pay estimated tax at any time on or before January 15, 2024. If you wait until January 15, 2024, you must pay the entire balance of the estimated tax. However, if farmers file their tax return on or before March 1, 2024, and pay the total tax at that time, they need not file estimated tax.

Fiscal Year

If you file your income tax return on a fiscal year basis, you will substitute for the dates specified in the above instructions the months corresponding thereto.

Penalties for Underpayment

Penalties are provided for underpaying the Alabama income tax by at least \$500.00.

Instructions

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2. Enter your social security number in space provided. If joint voucher, enter spouse's number on the line after yours.
3. Enter your first name, middle initial, and last name. If joint estimated tax, show first name and middle initial of both spouses. (Example: John T. and Mary A. Doe).
4. The amount to be shown on Amount Paid With Voucher line is determined by (a) the date you meet the requirements for filing a estimated tax, (b) the amount of credit, if any, for overpayment from last year or income taxes withheld. Any overpayment credit may be applied to your earliest installment or divided equally among all the installments for the year. See the following schedule:

| Requirements Met After & Before | Required Filing Date | Amt. Due With Voucher |
|---------------------------------|----------------------|-----------------------|
| 1-1-2023 4-2-2023 | 4-15-2023 | 1/4 of line 11 |
| 4-1-2023 6-2-2023 | 6-15-2023 | 1/3 of line 11 |
| 6-1-2023 9-2-2023 | 9-15-2023 | 1/2 of line 11 |
| 9-1-2023 1-1-2024 | 1-15-2024 | All of line 11 |

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40ES 2023

Alabama Department of Revenue ② Estimated Income Tax Payment Voucher

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