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**Form
ES-40**

2023

**Indiana Department of Revenue
Estimated Tax Payment Form**

State Form 46005
(R23 / 9-22)

Your Social Security Number A

Spouse's Social Security Number B

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**

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

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**

4. Add lines 1, 2b and 3b **Estimated Tax Installment Payment**

- 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 18, 2023 2nd Installment payment due June 15, 2023

3rd Installment payment due Sept. 15, 2023 4th Installment payment due Jan. 16, 2024

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

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 18, 2023. The remaining three payments are due June 15 and Sept. 15, 2023, and Jan. 16, 2024.

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/reference/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 2023 estimated tax due – see instructions below

A. Total estimated income for 2023	A	<input type="text"/>
B. Total exemption amount	B	<input type="text"/>
C. Amount subject to tax (line A minus line B)	C	<input type="text"/>
D. Amount of state income tax due (line C x .0315)	D	<input type="text"/>
E. Amount of county income tax due (line C x the appropriate county tax rate(s))	E	<input type="text"/>
F. Anticipated state and county tax due for 2023 (add line D and line E)	F	<input type="text"/>
G. Total anticipated credits (including anticipated 2023 state and county income tax withheld)	G	<input type="text"/>
H. Amount due (line F minus line G)	H	<input type="text"/>
I. Each installment payment due for 2023 (divide line H by 4).....	Enter on Line 4	I <input type="text"/>
J. Enter portion of line I that represents your estimated state tax due.....	Enter on Line 1	J <input type="text"/>
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: 50px;" type="text"/>	Enter on Line 2	K <input type="text"/>
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: 50px;" type="text"/>	Enter on Line 3	L <input type="text"/>

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/reference/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.

