

NOTE: Partnerships or S Corporations making the Pass-Through Entity (PTE) election, check here .
See instructions before proceeding.

1 Arizona tax liability: See instructions before completing this line.....					1		00
2 Required annual payment:							
a Enter 90% of line 1.....	2a						00
b C corporations and exempt organizations: Enter the tax as shown on the 2022 return	2b						00
c S Corporations subject to tax at the federal level: See instructions.....	2c						00
d Partnerships and S Corporations making the PTE election: See instructions.....	2d						00
e All taxpayers: See instructions.....	2e						00

Required Installments – Due Dates and Amounts				
	(a)	(b)	(c)	(d)
3 Installment due dates: See instructions	MMDDYY	MMDDYY	MMDDYY	MMDDYY
4 Required installments: Enter 25% of line 2e in columns (a) through (d) unless the taxpayer uses the annualized income installment method, the adjusted seasonal installment method, or is a "large corporation". See instructions.....				

SCHEDULE A Required Installments Using the Annualized Income or Adjusted Seasonal Installment Methods Under IRC § 6655(e)

Part 1 Annualized Income Installment Method (Available to partnerships or S Corporations making the PTE election.)

	(a)	(b)	(c)	(d)
	First _____ Months	First _____ Months	First _____ Months	First _____ Months
5 Annualization periods: See instructions.....	5			
6 Enter taxable income for each annualization period.....	6			
7 Annualization amounts: See instructions.....	7			
8 Annualized taxable income: Multiply line 6 by line 7. Enter result...	8			
9 Multiply the amount in each column on line 8 by 4.9%: Enter the result. (PTE's use 2.98% as tax rate.)	9			
10 Enter tax from recapture of tax credits for each payment period: See instructions.....	10			
11 Subtotal tax: Add lines 9 and 10. Enter the total	11			
12 For each period, enter the amount of nonrefundable tax credits: See instructions	12			
13 Arizona tax liability: Subtract line 12 from line 11. Enter the difference. If zero or less, enter "0".....	13			
14 Refundable tax credits: See instructions	14			
15 Claim of right adjustment: See instructions.....	15			
16 Net liability: Subtract the sum of line 14 and line 15 from line 13. Enter the difference. If zero or less, enter "0"	16			
17 Applicable percentage.....	17	22.5%	45%	67.5%
18 Multiply line 16 by line 17. Enter the result	18			
19 Add the amounts in all preceding columns from page 2, Part 3, line 52: See instructions	19			
20 Annualized income installments: Subtract line 19 from line 18. Enter the difference. If zero or less, enter "0"	20			

Part 2 Adjusted Seasonal Installment Method (Not available to partnerships or S Corporations making the PTE election.)

CAUTION: Use this method only if the base period percentage of any 6 consecutive months is at least 70%. See the instructions for more information.

	(a)	(b)	(c)	(d)
	First 3 Months	First 5 Months	First 8 Months	First 11 Months
21 Enter taxable income for the following periods:	21			
a Taxable year beginning in 2020.....	21a			
b Taxable year beginning in 2021.....	21b			
c Taxable year beginning in 2022.....	21c			
22 Enter taxable income for each period for taxable year beginning in 2023.....	22			

Continued on page 2 →

	(a) First 4 Months	(b) First 6 Months	(c) First 9 Months	(d) Entire Year
23 Enter taxable income for the following periods:				
a Taxable year beginning in 2020.....	23a			
b Taxable year beginning in 2021.....	23b			
c Taxable year beginning in 2022.....	23c			
24 Divide the amount in each column on line 21a by the amount in column (d) on line 23a. Enter the result.....	24			
25 Divide the amount in each column on line 21b by the amount in column (d) on line 23b. Enter the result.....	25			
26 Divide the amount in each column on line 21c by the amount in column (d) on line 23c. Enter the result.....	26			
27 Add lines 24 through 26. Enter the total.....	27			
28 Divide line 27 by three (3). Enter the result.....	28			
29 Divide line 22 by line 28. Enter the result.....	29			
30 Multiply the amount in each column on line 29 by 4.9%: Enter the result.....	30			
31 Divide the amount in each column on line 23a by the amount in column (d) on line 23a. Enter the result.....	31			
32 Divide the amount in each column on line 23b by the amount in column (d) on line 23b. Enter the result.....	32			
33 Divide the amount in each column on line 23c by the amount in column (d) on line 23c. Enter the result.....	33			
34 Add columns (a) through (c) of lines 31 through 33. Enter the total.....	34			
35 Divide columns (a) through (c) of line 34 by three (3). Enter the result.....	35			
36 Multiply the amount in columns (a) through (c) of line 30 by the amount in the corresponding column of line 35. Enter the result. In column (d), enter the amount from line 30, column (d)....	36			
37 Enter tax from recapture of tax credits for each payment period: See instructions.....	37			
38 Subtotal tax: Add lines 36 and 37. Enter the total.....	38			
39 For each period, enter the amount of nonrefundable tax credits: See instructions.....	39			
40 Arizona tax liability: Subtract line 39 from line 38. Enter the difference. If zero or less, enter "0".....	40			
41 Refundable tax credits: See instructions.....	41			
42 Claim of right adjustment: See instructions.....	42			
43 Net liability: Subtract the sum of line 41 and line 42 from line 40. Enter the difference. If zero or less, enter "0".....	43			
44 Multiply line 43 by 90%. Enter the result.....	44			
45 Add the amounts in all preceding columns from Part 3, line 52: See instructions.....	45			
46 Adjusted seasonal installments: Subtract line 45 from line 44. Enter the difference. If zero or less, enter "0".....	46			

Part 3 Required Installments

	(a) First Installment	(b) Second Installment	(c) Third Installment	(d) Fourth Installment
47 If only one of the above parts is completed, enter the amount in each column from line 20 or line 46. (If both parts are completed, enter the lesser of the amounts in each column from line 20 or line 46.).....	47			
48 Enter 25% of line 2e in each column. NOTE: "Large corporations", see instructions for line 4 to determine the amount to enter.....	48			
49 Enter the amount from line 51 of this schedule for the preceding column.....	49			
50 Add lines 48 and 49. Enter the total.....	50			
51 If line 50 is more than line 47, subtract line 47 from line 50. Otherwise, enter "0".....	51			
52 Required Installments: Enter the lesser of line 47 or line 50 here and on page 1, line 4.....	52			