

2010 Credit for Increased Excise Taxes

Phone Numbers

If you need help, please call one of these numbers.

Phoenix	(602) 255-3381
From area codes 520 & 928 toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at: www.azdor.gov

Who Can Use Form 140ET?

NOTE: Do not file Form 140ET if you are filing an income tax return using Form 140, Form 140A, Form 140EZ, or Form 140PY. You may claim this credit on those forms by completing the worksheet in the instructions for those forms.

File Form 140ET only if you meet the following.

1. You are not required to file an income tax return and you do not qualify for the property tax credit on Form 140PTC.
2. You were an Arizona resident during 2010.
3. You are not claimed as a dependent by any other taxpayer.
4. You were not sentenced for at least 60 days of 2010 to a county, state or federal prison.
5. Your federal adjusted gross income is:
 - \$25,000 or less if you are married filing a joint return;
 - \$25,000 or less if you are filing as head of household;
 - \$12,500 or less if single;
 - \$12,500 or less if married filing separately.

Your federal adjusted gross income is income that you must report on your federal income tax return less adjustments to income allowed on the federal income tax return. If you are not sure if your federal adjusted gross income meets the limit, you may want to complete a federal income tax return.

If you meet **all** of 1 through 5 above, you may claim a credit for increased excise taxes paid. Complete Form 140ET to figure your credit.

NOTE: The credit cannot exceed \$100 per household. Do not file form 140ET if someone else in your household has already claimed \$100 of the credit. If someone else in your household has filed Form 140ET claiming less than \$100, you may file Form 140ET. The total of all credit claims filed from your household cannot be more than \$100.

How do I Know if I Must File an Income Tax Return?

You must file an Arizona income tax return if:

- Your gross income is \$15,000 or more. Figure your gross income the same as you would figure your gross income for federal income tax purposes.
- Your Arizona adjusted gross income is \$11,000 or more if married filing a joint return.
- Your Arizona adjusted gross income is \$5,500 or more if single, head of household, or married filing a separate return.

Your Arizona adjusted gross income is your federal adjusted gross income modified by additions and subtractions allowed under Arizona law. If you are not sure if your Arizona adjusted gross income meets this limit, you may want to complete an Arizona income tax return.

How do I Know if I Qualify for the Property Tax Credit?

You may take the property tax credit using Form 140PTC if you meet **all** the following.

- You were either 65 or older in 2010 or receiving SSI Title 16 income from the Social Security Administration.
- You were an Arizona resident for the full year in 2010.
- You paid property tax on your Arizona home in 2010. You paid rent on taxable property for the entire year or you did a combination of both.
- If you lived alone, your income from all sources was under \$3,751. If you lived with others, the household income was under \$5,501.

Do not file Form 140ET if you are filing Form 140PTC.

You may claim this credit on Form 140PTC.

When Should You File?

You should file this form by April 18, 2011. You may request an extension using Form 204.

How to File Form 140ET

Complete Form 140ET and mail the completed Form 140ET to:

Arizona Department of Revenue
P.O. Box 52138
Phoenix AZ 85072-2138

What if a Claimant Died?

If a claimant died before filing a claim for 2010, the taxpayer's spouse or personal representative may file and sign a Form 140ET for that person.

Enter the word "deceased" after the decedent's name in the address section of the form. Also enter the date of death after the decedent's name.

You must also complete **Form 131, Claim for Refund on Behalf of Deceased Taxpayer**. Attach this form to the **front** of Form 140ET.

How do I Amend a Claim?

For 2010, if you need to make changes to your claim once you have filed, you should file a corrected Form 140ET. Be sure to check box 95 at the top of the return.

Line-by-Line Instructions

Taxpayer Identification Number

Make sure that every return, statement, or document that you file with the department has your SSN. Make sure your SSN is clear and correct. You may be subject to a penalty if you fail to include your SSN. It may take longer to process your claim if your SSN is missing, incorrect, or unclear.

ID Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an ID number where asked. A paid preparer may use any of the following.

- his or her SSN
- his or her PTIN
- the EIN for the business

A paid preparer who fails to include the proper numbers may also be subject to a penalty.

Line 1 -

Type or print your name in black ink. Include your first name, middle initial, and last name. Enter your SSN in the space provided. If a joint claim, also enter your spouse's name and SSN.

Line 2 -

Print or type your current address. Include your house or building number and street or rural route. Include your apartment number if you live in an apartment. Include your mobile home lot number if you live in a mobile home.

Line 3 -

Print or type the name of your city, town, or post office. Also include your state and zip code.

Filing Status Lines 4 through 7 -

Use this section to determine your filing status. Check the correct box (4 through 7) on the front of Form 140ET.

Line 4 - Married Filing a Joint Claim

You may file a joint claim if you were married as of December 31, 2010. You may also file a joint claim if your spouse died in 2010 and you did not remarry in 2010.

Line 5 - Head of Household

You may use the head of household status, only if one of the following applies.

- You qualify to file as head of household for federal income tax purposes.
- You qualify to file as a qualifying widow or widower for federal income tax purposes.

For federal income tax purposes, you may be able to file as head of household if you meet all of the following requirements.

1. You are unmarried or considered unmarried on the last day of the year.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person must live with you in the home for more than half the year (except for temporary absences, such as school).

To find out more about being a head of household or a qualifying widow or widower, see federal publication 501.

Line 6 - Married Filing Separately

You may use this filing status if married as of December 31, 2010, and you elect to file a separate claim.

If you are filing a separate claim, check the box on line 6 and enter your spouse's name and SSN on the second box 1.

Line 7 - Single

File a single claim if you were single on December 31, 2010. You are single if any of the following apply to you.

- You have never been married.
- You are legally separated under a decree of divorce or of separate maintenance.
- You were widowed before January 1, 2010, and you did not remarry in 2010, and you do not qualify to file as a qualifying widow or widower with dependent children for federal income tax purposes.

Line 8 -

Read the information under the heading "Who Can Use Form 140ET?" and answer the question on line 8.

Line 9 - Dependents

You may claim this credit for dependents that are residents of Arizona. You cannot claim this credit for a dependent that is an Arizona nonresident. List only those people that qualify as your dependent for federal income tax purposes. Except do not list any dependent that is not an Arizona resident.

On lines 9A1 through 9A3, enter each dependent's name and SSN.

For federal income tax purposes, a dependent is either a qualifying child or a qualifying relative.

To claim a **qualifying relative** as a dependent for federal purposes, you must meet the following 5 tests:

1. **Relationship Test.** The person must be either your relative or have lived in your home as a family member all year.
2. **Joint Return Test.** If the person is married, he or she cannot file a joint federal return. But the person can file a joint federal return if the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.
3. **Citizen or Resident Test.** The person must be a U.S. citizen or resident alien, or a resident of Canada or Mexico. There is an exception for certain adopted children.
4. **Income Test.** The person's gross income must be less than \$3,650.
5. **Support Test.** You must have provided over half of the person's total support in 2010.

To claim a **qualifying child** as a dependent for federal purposes, you must meet the following 4 tests:

1. **Relationship test.** The child must be your child (including an adopted child, stepchild, or eligible foster child), brother, sister, stepbrother, stepsister, or a descendent of one of these relatives.
2. **Residency test.** The child must live with you for more than half of the year. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility count as time lived at home.
3. **Age test.** The child must be under age 19 at the end of the year, or under age 24 at the end of 2010 if a student, or any age if permanently and totally disabled.
4. **Support test.** The child cannot have provided over half of his or her own support during the year.

To learn more about who may be a dependent, see federal publication 501.

Lines 10 through 14 -

Complete lines 10 through 14 as instructed on the form.

Direct Deposit of Refund

Complete the direct deposit line if you want us to directly deposit the amount shown on line 14 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check.

NOTE: Check the box on line 14A if the direct deposit will ultimately be placed in a foreign account. If you check box 14A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will send you a check instead.

Why Use Direct Deposit?

- You get your refund fast!
- Payment is more secure, there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

NOTE: We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted. If the direct deposit is rejected, a check will be sent instead.

Routing Number

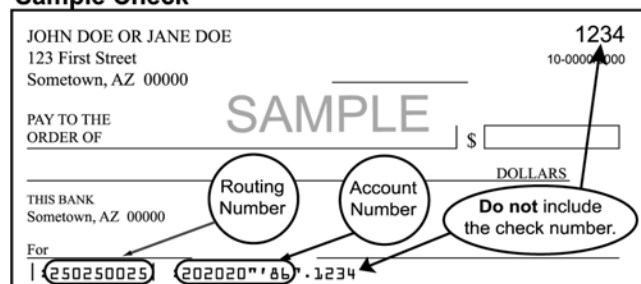
The routing number must be 9 digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the following sample check, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

Account Number

The account number can be up to 17 characters (both numbers and letters). **DO NOT** include hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Be sure **not** to include the check number.

Sample Check



Note: The routing and account numbers may be in different places on your check.

Instructions for Amending

Use this form to correct your credit if Form 140ET is the only form that you have filed.

If amending, check box 95 on the top of Form 140ET.

Use the following lines to correct an already filed 2010 Form 140ET.

Line 15 -

Use the following worksheet to figure the amount to enter on this line.

1. Enter the total credit you received from your original 2010 Form 140ET.	1.
2. If this is not your first amended claim, enter any additional credit received from previously filed amended 2010 140ET claims.	2.
3. Add lines 1 and 2. Enter the total.	3.
4. If this is not your first amended claim, enter any amount of credit you repaid with previously filed amended 2010 140ET claims.	4.
5. Subtract line 4 from line 3. Enter the result here and on Form 140ET, line 15.	5.

Line 16 -

If line 14 is larger than line 15, subtract line 15 from line 14. Enter the result.

This is the amount of additional credit you will receive as a refund if you owe no other taxes.

Line 17 -

If line 14 is less than line 15, subtract line 14 from line 15. Enter the result.

This is the amount of the credit that you must repay to the state.

Make checks payable to: Arizona Department of Revenue. Write your SSN on the check. Attach your check to the front of Form 140ET in the upper left hand corner.

Before Filing

Check to make sure that your math is correct.

Sign your claim in the space provided on the bottom of the form.

Mail your claim to the address listed on page 1 of these instructions.

If amending a claim for a year before 2010, call one of the numbers listed on page 1 of these instructions.