

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING AND ENDING 66F

Your First Name and Middle Initial Last Name Your Social Security Number

Spouse's First Name and Middle Initial (if box 4 or 6 checked) Last Name Spouse's Social Security No.

Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code)

City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different)

4 Married filing joint return 5 Head of household: Enter name of qualifying child or dependent on next line: 6 Married filing separate return: Enter spouse's name and Social Security Number above. 7 Single

8 Age 65 or over (you and/or spouse) 9 Blind (you and/or spouse) 10 Dependents: Do not include self or spouse. 11 Qualifying parents and grandparents

12-13 Residency Status (check one): 12 Part-Year Resident Other than Active Military 13 Part-Year Resident Active Military

(Box 10): Dependent Information: Children and other dependents. For more space, (check) and complete page 3.

(Box 11): Qualifying parents and grandparents. See instructions. For more space, (check) and complete page 3.

14 Dates of Arizona residency: From to List other state(s) of residency:

15 Wages, salaries, tips, etc. 16 Interest 17 Dividends 18 Arizona income tax refunds 19 Alimony received 20 Business income (or loss) from federal Schedule C 21 Gains (or losses) from federal Schedule D 22 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E 23 Other income reported on your federal return 24 Total income: Add lines 15 through 23 25 Other federal adjustments: Include your own schedule 26 Federal adjusted gross income: Subtract line 25 from line 24 in the FEDERAL column 27 Arizona income: Subtract line 25 from line 24 in the ARIZONA column 28 Arizona percentage: Divide line 27 by line 26, and enter the result (not over 100%)

29 Total depreciation included in AGI 30 Other additions to income 31 Subtotal: Add lines 27, 29, and 30 32 AZ sourced gain/loss 33 Short-term gain/loss 34 Long-term gain/loss 35 Net long-term gain after Dec. 31, 2011 36 Multiply line 35 by 20% (.20) 37 Net capital gain from qualified small business 38 Contributions to 529 College Savings Plans 39 Subtract line 31 - (lines 36 + 37 + 38)

Place any required federal and AZ schedules or other documents after Form 140PY.

FILING STATUS

EXEMPTIONS

Dependents

Arizona Income

Additions

Subtractions - cont. on page 2

If completing lines 8 through 11, also complete lines 49 through 54.

Enter your SSN(s).

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

81P PM 80R RCVD

Your Name (as shown on page 1)

Your Social Security Number

Dependent Information - Continuation Sheet from Page 1 Dependents

Include with your return **only** if listing additional dependents.

Complete this form **only** if you need additional space from page 1 to list your dependents.
If you do not list **all** dependents claimed on page 1 of your income tax return, you may lose the exemptions.

Children and other dependents, continued from page 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if this person did not qualify as a dependent on your federal return	(f) ✓ if you did not claim this person on your federal return due to educational credits
10c					<input type="checkbox"/>	<input type="checkbox"/>
10d					<input type="checkbox"/>	<input type="checkbox"/>
10e					<input type="checkbox"/>	<input type="checkbox"/>
10f					<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>
10q					<input type="checkbox"/>	<input type="checkbox"/>
10r					<input type="checkbox"/>	<input type="checkbox"/>
10s					<input type="checkbox"/>	<input type="checkbox"/>
10t					<input type="checkbox"/>	<input type="checkbox"/>

Qualifying parents and grandparents, continued from page 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if age 65 or over	(f) ✓ if died in 2014
11c					<input type="checkbox"/>	<input type="checkbox"/>
11d					<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>
11j					<input type="checkbox"/>	<input type="checkbox"/>

Include with your return.

Your Name as shown on Form 140PY	Your Social Security Number
Spouse's Name as shown on Form 140PY (if filing joint)	Spouse's Social Security Number

Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

1	Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	1		00
2	Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	2		00
3	Interest expense: See instructions	3		00
4	Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	4		00

Casualty and Theft Losses

5	Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	5		00
6	Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor	6		00
7	Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident.....	7		00
8	Divide line 7 by line 6, and enter the percentage	8		%
9	Multiply line 5 by the percentage on line 8	9		00

Job Expenses and Other Miscellaneous Expenses

10	Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation	10		00
11	Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	11		00
12	Divide line 11 by line 10, and enter the percentage.....	12		%
13	Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation	13		00
14	Multiply line 13 by the percentage on line 12	14		00
15	Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	15		00
SKIP LINES 16 THROUGH 20 IF NOT DEDUCTING GAMBLING LOSSES.				
16	Wagering losses included on line 15	16		00
17	Total gambling winnings included in your Arizona gross income.....	17		00
18	Arizona lottery subtraction from Form 140PY, page 2, line 45	18		00
19	Maximum allowable gambling loss deduction: Subtract line 18 from line 17.....	19		00
20	If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero"	20		00
21	If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here	21		00
22	Add lines 14 and 21	22		00

Continued on page 2 →

Your Name (as shown on page 1)	Your Social Security Number
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Total Itemized Deductions

23 Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22, and enter the total on line 23.

Complete lines 24 through 28 below if your federal adjusted gross income is:

- more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or
- \$279,650 (head of household), or
- \$254,200 (unmarried individual who is not a surviving spouse or head of household), or
- \$152,525 (married filing a separate return)

Otherwise, enter the amount on line 23 on Form 140PY, page 2, line 56 **23**

		00	
<p>24 Enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold if your federal adjusted gross income is:</p> <ul style="list-style-type: none"> • more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or • \$279,650 (head of household), or • \$254,200 (unmarried individual who is not a surviving spouse or head of household) or • \$152,525 (married filing a separate return) 	24	00	
<p>25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation</p>	25	00	
<p>26 Divide line 23 by line 25, and enter the percentage</p>	26	%	
<p>27 Multiply line 24 by the percentage on line 26, and enter the result</p>	27	00	
<p>28 Subtract line 27 from line 23. Enter the result here and on Form 140PY, page 2, line 56.....</p>	28	00	00

Include with your return.

Your Name as shown on Form 140PY	Your Social Security Number
Spouse's Name as shown on Form 140PY (if filing joint)	Spouse's Social Security Number

Part 1 Itemized Deductions for the Period of the Year While an Arizona Resident Plus Arizona Source Itemized Deductions for the Period While a Nonresident

Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

1 Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	1		00
2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	2		00
3 Interest expense: See instructions	3		00
4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	4		00

Casualty and Theft Losses

5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	5		00
6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor	6		00
7 Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident.....	7		00
8 Divide line 7 by line 6, and enter the percentage	8		%
9 Multiply line 5 by the percentage on line 8	9		00

Job Expenses and Other Miscellaneous Expenses

10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation	10		00
11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	11		00
12 Divide line 11 by line 10, and enter the percentage.....	12		%
13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation	13		00
14 Multiply line 13 by the percentage on line 12	14		00
15 Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	15		00
Skip lines 16 through 20 if not deducting gambling losses.			
16 Wagering losses included on line 15	16		00
17 Total gambling winnings included in your Arizona gross income.....	17		00
18 Arizona lottery subtraction from Form 140PY, page 2, line 45	18		00
19 Maximum allowable gambling loss deduction: Subtract line 18 from line 17.....	19		00
20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero".	20		00
21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here	21		00
22 Add lines 14 and 21	22		00

Continued on page 2 →

Your Name (as shown on page 1)	Your Social Security Number
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Subtotal Itemized Deductions

23 Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22, and enter the total on line 23.
 Complete lines 24 through 28 below if your federal adjusted gross income is:

- more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or
- \$279,650 (head of household), or
- \$254,200 (unmarried individual who is not a surviving spouse or head of household), or
- \$152,525 (married filing a separate return)

Otherwise, skip lines 24 through 28	23		00	
24 Enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold if your federal adjusted gross income is:				
<ul style="list-style-type: none"> • more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or • \$279,650 (head of household), or • \$254,200 (unmarried individual who is not a surviving spouse or head of household) or • \$152,525 (married filing a separate return) 	24		00	
25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation	25		00	
26 Divide line 23 by line 25, and enter the percentage	26		%	
27 Multiply line 24 by the percentage on line 26, and enter the result	27		00	
28 Subtract line 27 from line 23. Enter the result here	28			00

Part 2 Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident

Adjustment to Medical and Dental Expenses

29 Medical and dental expenses	29		00	
30 Amount of distributions used to pay qualified medical expenses from your Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 29	30		00	
31 Medical expenses allowed to be taken as a federal itemized deduction	31		00	
32 Add lines 30 and 31, and enter the total	32		00	
33 If line 29 is the same as or more than line 32, subtract line 32 from line 29. Otherwise, go to line 34	33			00
34 If line 32 is more than line 29, subtract line 29 from line 32	34			00

Adjustment to Interest Deduction

35 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2014 that is equal to the amount of your 2014 federal credit	35			00
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Adjustment to Gambling Losses

36 Wagering losses allowed as a federal itemized deduction	36		00	
37 Total gambling winnings included in your federal adjusted gross income	37		00	
38 Arizona lottery subtraction from Form 140PY, page 2, line 45	38		00	
39 Maximum allowable gambling loss deduction: Subtract line 38 from line 37	39		00	
40 If line 39 is less than line 36, subtract line 39 from line 36; otherwise enter "zero"	40			00

Adjustment to Charitable Contributions

41 Amount of charitable contributions for which you are taking a credit under Arizona law	41			00
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Adjusted Itemized Deductions

42 Add the amounts on lines 33 and 35	42		00	
43 Add lines 34, 40 and 41	43		00	
44 Total itemized deductions allowed to be taken on federal return	44		00	
45 Enter the amount from line 42 above	45		00	
46 Add the amount on lines 44 and 45	46		00	
47 Enter the amount from line 43 above	47		00	
48 Subtract line 47 from line 46	48		00	
49 If you skipped lines 24 through 28, enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here.	49		00	
50 Subtract line 49 from line 48	50		00	
51 Arizona percentage from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions ...	51		%	
52 Multiply the percentage on line 51 by the amount on line 50	52		00	
53 Add lines 49 and 52. Enter the total here and on Form 140PY, page 2, line 56	53			00

Include with your return.

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140PY, 140NR or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return)	Spouse's Social Security Number

Part 1 Nonrefundable Individual Tax Credits Available
Enter total available tax credits.

		(a) Current Year Credit	(b) Available Carryover	(c) Total Available Credit (a) + (b)
1 Enterprise Zone Credit Form 304 ▶	1			00
2 Environmental Technology Facility Credit..... Form 305 ▶	2			00
3 Military Reuse Zone Credit Form 306 ▶	3			00
4 Recycling Equipment Credit Form 307 ▶	4			00
5 Credit for Increased Research Activities – Individuals..... Form 308-I ▶	5			00
6 Credit for Taxes Paid to Another State or Country..... Form 309 ▶	6			00
7 Credit for Solar Energy Devices Form 310 ▶	7			00
8 Agricultural Water Conservation System Credit Form 312 ▶	8			00
9 Pollution Control Credit..... Form 315 ▶	9			00
10 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets Form 319 ▶	10			00
11 Credit for Employment of TANF Recipients..... Form 320 ▶	11			00
12 Credit for Contributions to Qualifying Charitable Organizations.... Form 321 ▶	12			00
13 Credit for Contributions Made or Fees Paid to Public Schools..... Form 322 ▶	13			00
14 Credit for Contributions to Private School Tuition Organizations... Form 323 ▶	14			00
15 Agricultural Pollution Control Equipment Credit Form 325 ▶	15			00
16 Credit for Donation of School Site Form 331 ▶	16			00
17 Credits for Healthy Forest Enterprises Form 332 ▶	17			00
18 Credit for Employing National Guard Members..... Form 333 ▶	18			00
19 Motion Picture Credits Form 334 ▶	19			00
20 Credit for Solar Energy Devices – Commercial and Industrial Applications..... Form 336 ▶	20			00
21 Credit for Investment in Qualified Small Businesses..... Form 338 ▶	21			00
22 Credit for Water Conservation Systems Form 339 ▶	22			00
23 Credit for Donations to the Military Family Relief Fund Form 340 ▶	23			00
24 Renewable Energy Production Tax Credit..... Form 343 ▶	24			00
25 Solar Liquid Fuel Credit..... Form 344 ▶	25			00
26 Credit for New Employment..... Form 345 ▶	26			00
27 Additional Credit for Increased Research Activities for Basic Research Payments Form 346 ▶	27			00
28 Credit for Qualified Health Insurance Plans Form 347 ▶	28			00
29 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the allowable credit on Arizona Form 323) ... Form 348 ▶	29			00
30 Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers Form 351 ▶	30			00
31 Total available nonrefundable tax credits: Add lines 1 through 30..... 31				00

Continued on page 2 →



You must include Form 301 and the corresponding credit forms on which you computed your credit(s) with your individual income tax return.

Your Name (as shown on page 1)	Your Social Security Number
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Part 2 Application of Tax Credits and Recapture
 Enter tax, recapture tax, and tax credits used this taxable year.

32 Tax from Form 140, line 46; or Form 140PY, line 59; or Form 140NR, line 56; or Form 140X, line 31	32		00
33 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part 5, line 23	33	00	
34 Tax from recapture of Credits for Healthy Forest Enterprises from Form 332, Part 11, line 53, and Part 12, line 59	34	00	
35 Tax from recapture of Credit for Renewable Energy Industry from Form 342, Part 5, line 17	35	00	
36 Tax from recapture of Credit for Qualified Facilities from Form 349, Part 5, line 17	36	00	
37 Tax from recapture of Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers from Form 351, Part 5, line 25c	37	00	
38 Recapture Total: Add lines 33, 34, 35, 36, and 37. Enter here and on Form 140, line 47; or Form 140PY, line 60; or Form 140NR, line 57; or Form 140X, line 32	38		00
39 Subtotal: Add lines 32 and 38	39		00
40 Family Income Tax Credit from Form 140, line 49; or Form 140PY, line 62; or Form 140X, line 34	40		00
41 Subtract line 40 from line 39. Enter the difference. If less than zero, enter "zero"	41		00

Nonrefundable Tax Credits Used This Taxable Year

Enter amount of credits actually used from Part 1.

42 Enterprise Zone Credit	Form 304 ▶	42		00
43 Environmental Technology Facility Credit (not to exceed 75% of line 39)	Form 305 ▶	43		00
44 Military Reuse Zone Credit	Form 306 ▶	44		00
45 Recycling Equipment Credit (not to exceed the lesser of 25% of line 39 or \$5,000)	Form 307 ▶	45		00
46 Credit for Increased Research Activities – Individuals	Form 308-I ▶	46		00
47 Credit for Taxes Paid to Another State or Country	Form 309 ▶	47		00
48 Credit for Solar Energy Devices	Form 310 ▶	48		00
49 Agricultural Water Conservation System Credit	Form 312 ▶	49		00
50 Pollution Control Credit	Form 315 ▶	50		00
51 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	Form 319 ▶	51		00
52 Credit for Employment of TANF Recipients	Form 320 ▶	52		00
53 Credit for Contributions to Qualifying Charitable Organizations	Form 321 ▶	53		00
54 Credit for Contributions Made or Fees Paid to Public Schools	Form 322 ▶	54		00
55 Credit for Contributions to Private School Tuition Organizations	Form 323 ▶	55		00
56 Agricultural Pollution Control Equipment Credit	Form 325 ▶	56		00
57 Credit for Donation of School Site	Form 331 ▶	57		00
58 Credits for Healthy Forest Enterprises	Form 332 ▶	58		00
59 Credit for Employing National Guard Members	Form 333 ▶	59		00
60 Motion Picture Credits	Form 334 ▶	60		00
61 Credit for Solar Energy Devices – Commercial and Industrial Applications	Form 336 ▶	61		00
62 Credit for Investment in Qualified Small Businesses	Form 338 ▶	62		00
63 Credit for Water Conservation Systems	Form 339 ▶	63		00
64 Credit for Donations to the Military Family Relief Fund: Enter the smaller of Form 301, Part 1, line 23 or Part 2, line 39	Form 340 ▶	64		00
65 Renewable Energy Production Tax Credit	Form 343 ▶	65		00
66 Solar Liquid Fuel Credit	Form 344 ▶	66		00
67 Credit for New Employment	Form 345 ▶	67		00
68 Additional Credit for Increased Research Activities for Basic Research Payments	Form 346 ▶	68		00
69 Credit for Qualified Health Insurance Plans	Form 347 ▶	69		00
70 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the maximum allowable credit on Arizona Form 323) ...	Form 348 ▶	70		00
71 Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers	Form 351 ▶	71		00
72 Total Tax Credits Used: Add lines 42 through 71. Total cannot be more than line 41. Enter this amount on Form 140, line 50; or Form 140PY, line 63; or Form 140NR, line 59; or Form 140X, line 35		72		00

Include with your return. A separate form must be filed for each state or country for which a credit is claimed.

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security Number

Part 1 Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2014

Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state.

See last page of the instructions for a list of state abbreviations []

Other Country: If claiming a credit for taxes paid to another country, enter the name of that other country []

	(a)	(b)	(c)
1 Description of income item(s). List each income item separately.			

	(a)	(b)	(c)
2 Amount of income from item listed on line 1 reportable to both Arizona and the other state or country	\$ 00	\$ 00	\$ 00
3 Portion of income on line 2 included in Arizona adjusted gross income	\$ 00	\$ 00	\$ 00
4 Portion of income on line 2 included in the other state's or country's equivalent of Arizona adjusted gross income.....	\$ 00	\$ 00	\$ 00
5 Income subject to tax by both Arizona and the other state or country. Enter the smaller of the amount entered on line 3 or line 4.....	\$ 00	\$ 00	\$ 00
6 Total income subject to tax in both Arizona and the other state or country. Add line 5, columns (a), (b), and (c)	\$ 00	\$ 00	\$ 00

Part 2 Computation of Other State or Country Tax Credit

(Read specific line instructions for Part 2 before completing this part.)

7 Arizona tax liability less any credits (except other state tax credit)	7		00
8 Amount from Part 1, line 6.....	8		00
9 Entire income upon which Arizona tax is imposed. See instructions.....	9		00
10 Divide the amount on line 8 by the amount on line 9 (cannot be greater than one).....	10		00
11 Multiply the amount on line 7 by the decimal on line 10.....	11		00
12 Income tax paid to: Name of other state or country. See Instructions.....	12		00
13 Amount from Part 1, line 6.....	13		00
14 Entire income upon which other state's or country's income tax is imposed. See instructions	14		00
15 Divide the amount on line 13 by the amount on line 14 (cannot be greater than one).....	15		00
16 Multiply the amount on line 12 by the decimal on line 15.....	16		00
17 Allowable credit for taxes paid to the above named other state or country: Enter the smaller of line 11 or line 16. See instructions.....	17		00

Schedule of Income Allocation

Complete this schedule only if you are an Arizona resident who is also considered to be a resident of another state under the laws of that other state (dual resident); otherwise skip this schedule. See pages 2 and 8 of the instructions.

	(a)	(b)	(c)	(d)
	Amount reported on your 2014 federal return	Amount entered in column (a) reported on your 2014 Form 140	Amount entered in column (a) reported on your 2014 return filed to your statutory state of residence	Amount entered in column (c) that would be sourced to your statutory state of residence as income of a nonresident of that state
1 Wages, salaries, tips, etc.....	\$ 00	\$ 00	\$ 00	\$ 00
2 Interest.....	\$ 00	\$ 00	\$ 00	\$ 00
3 Dividends.....	\$ 00	\$ 00	\$ 00	\$ 00
4 Business income or (loss) from federal Schedule C.....	\$ 00	\$ 00	\$ 00	\$ 00
5 Gains or (losses) from federal Schedule D.....	\$ 00	\$ 00	\$ 00	\$ 00
6 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E	\$ 00	\$ 00	\$ 00	\$ 00
7 Other income reported on your federal return	\$ 00	\$ 00	\$ 00	\$ 00
8 Total Income: Add lines 1 through 7 .	\$ 00	\$ 00	\$ 00	\$ 00
9 Other federal adjustments: List on lines 9a through 9c:				
9a	\$ 00	\$ 00	\$ 00	\$ 00
9b	\$ 00	\$ 00	\$ 00	\$ 00
9c	\$ 00	\$ 00	\$ 00	\$ 00
9d Total adjustments: Add lines 9a through 9c for each column	\$ 00	\$ 00	\$ 00	\$ 00
10 Adjusted Gross Income: Subtract line 9d from line 8 for each column....	\$ 00	\$ 00	\$ 00	\$ 00

Include with your return.

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140PY or 140X (if a joint return)	Spouse's Social Security Number

Part 1 Current Year's Credit

NOTE: The cumulative credit for all solar energy devices installed at the same residence cannot exceed \$1,000.

1 Address of residence where you installed the solar energy device for which you are claiming the credit:

Number and street: _____

City: _____ State: _____ ZIP Code: _____

2 Cost of the solar energy device installed during the current taxable year at the residence listed on line 1	2		00
3 Multiply the amount on line 2 by 25% (.25)	3		00
4 Enter the smaller of line 3 or \$1,000	4		00
5 Enter the amount of credit from prior taxable years (1995 through 2013) for other solar energy devices installed at the residence listed on line 1	5		00
6 Add line 4 and line 5	6		00
7 Enter the smaller of line 6 or \$1,000	7		00
8 Subtract line 5 from line 7	8		00
9 Current Year's Credit: Enter the smaller of line 4 or line 8. In most cases, if you are married filing a separate return, you must enter one-half (1/2) of the smaller of line 4 or line 8. See instructions	9		00

Part 2 Carryover from Prior Taxable Years

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount (See note below line 15)	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
10	2009	00	00	00
11	2010	00	00	00
12	2011	00	00	00
13	2012	00	00	00
14	2013	00	00	00
15	TOTAL AVAILABLE CARRYOVER: Add lines 10 through 14, column (d)			00

NOTE: For amounts entered in column (b), do not enter the cost of the device, **enter the original credit amount**. This amount cannot exceed \$1,000. If you are claiming an additional credit amount from a second Arizona home, see Note on page 1 of the general instructions.

Part 3 Total Available Credit

16 Current year's credit: Enter the amount from Part 1, line 9	16		00
Enter this amount on Arizona Form 301, line 7, column (a).			
17 Available credit carryover from Part 2, line 15, column (d)	17		00
Enter this amount on Arizona Form 301, line 7, column (b).			
18 Total Available Credit: Add line 16 and line 17	18		00
Enter this amount on Arizona Form 301, line 7, column (c).			

Include with your return.

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security Number

Part 1 Current Year's Credit

SECTION A – Contributions to Qualifying Charitable Organizations

Complete **Section A** if you made cash contributions to a qualifying charitable organization other than a qualifying foster care charitable organization. Do not include donations to a qualifying foster care charitable organization in Section A.

NOTE: If you made cash contributions to more than three qualifying charities, include a separate schedule.

	(a) Name of Qualifying Charity to which you made cash contributions	(b) Location of Qualifying Charity (City, State)	(c) Cash Amount
1a			00
1b			00
1c			00
1d	Total Cash Contributions: Add the amounts in column (c) of lines 1a, 1b, and 1c. Also, add any amount included on a separate schedule.....		00
2	Single Taxpayers or heads of household, enter \$200. Married taxpayers, enter \$400		00
3	Enter the smaller of line 1d or line 2		00
	<ul style="list-style-type: none"> • If you did not make any cash contributions to a qualifying foster care organization, and your filing status is: <ul style="list-style-type: none"> ■ Single, head of household, or married filing joint, do the following: <ul style="list-style-type: none"> <input type="checkbox"/> Enter the total amount from line 3 in Part 3, line 15. <input type="checkbox"/> Skip Section B, and go to Part 2. ■ Married filing separate (see instructions) <ul style="list-style-type: none"> <input type="checkbox"/> In most cases, enter one-half (1/2) of the amount from line 3 in Part 3, line 15. <input type="checkbox"/> Skip Section B, and go to Part 2. • If you made any cash contributions to a qualifying foster care charitable organization, do the following: <ul style="list-style-type: none"> <input type="checkbox"/> Enter amount from line 3 in Section B, line 5. <input type="checkbox"/> Complete Section B. 		

SECTION B – Contributions to Qualifying Foster Care Charitable Organizations

Complete **Section B** to claim a credit for cash contributions made to a qualifying foster care charitable organization that provides foster care services to foster children in Arizona.

NOTE: If you made cash contributions to more than three qualifying foster care charities, include a separate schedule.

	(a) Name of Qualifying Foster Care Charity to which you made cash contributions	(b) Location of Qualifying Charity (City, State)	(c) Cash Amount
4a			00
4b			00
4c			00
4d	Total Cash Contributions: Add the amounts in column (c) of lines 4a, 4b, and 4c. Also, add any amount included on a separate schedule.....		00
5	Enter the amount from Section A, line 3		00
6	Add line 4d and line 5, enter the total		00
7	Single taxpayers or heads of household, enter \$400. Married taxpayers filing joint, enter \$800		00
8	Enter the smaller of line 6 or line 7. In most cases, if you are married filing a separate return, enter one-half (1/2) of the smaller of line 6 or line 7. See instructions		00

Your Name (as shown on page 1)	Your Social Security Number
--------------------------------	-----------------------------

Part 2 Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
9	2009	00	00	00
10	2010	00	00	00
11	2011	00	00	00
12	2012	00	00	00
13	2013	00	00	00
14	TOTAL AVAILABLE CARRYOVER: Add lines 9 through 13, column (d)			00

Part 3 Total Available Credit

- | | | | |
|---|----|--|----|
| 15 Current year's credit: Enter the amount from Part 1, Section A, line 3 or Section B, line 8..... | 15 | | 00 |
| Enter this amount on Arizona Forms 301, Part 1, line 12, column (a). | | | |
| 16 Available credit carryover from Part 2, line 14, column (d)..... | 16 | | 00 |
| Enter this amount on Arizona Form 301, Part 1, line 12, column (b). | | | |
| 17 Total Available Credit: Add line 15 and line 16..... | 17 | | 00 |
| Enter this amount on Arizona Form 301, Part 1, line 12, column (c). | | | |

Include with your return.

- Do not use this form for contributions to private school tuition organizations.
- See Form 323 for contributions to private school tuition organizations.

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security Number

Part 1 Current Year's Credit

Note: If you made cash contributions or paid fees to more than three public schools, include a separate schedule.

	(a) Name of Public School to which you made contributions or paid fees:	(b) School District Name and Number	(c) Location of Public School (City, State)	(d) Contribution Made or Fees Paid
1				00
2				00
3				00
4	Total cash contributions made or fees paid to public schools in Arizona during 2014: Add the amounts in column (d) of lines 1, 2, and 3. Also add any amount included on a separate schedule			4 00
5	Single taxpayers or heads of household, enter \$200. Married taxpayers filing joint enter \$400			5 00
6	Current year's credit: Enter the smaller of line 4 or line 5. In most cases, if you are married filing a separate return, enter one-half of the smaller of line 4 or line 5. See instructions			6 00

Part 2 Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
7	2009	00	00	00
8	2010	00	00	00
9	2011	00	00	00
10	2012	00	00	00
11	2013	00	00	00
12	TOTAL AVAILABLE CARRYOVER: Add lines 7 through 11, column (d)			00

Part 3 Total Available Credit

13	Current year's credit: Enter the amount from Part 1, line 6	13		00
14	Available credit carryover from Part 2, line 12, column (d).....	14		00
15	Total Available Credit: Add line 13 and line 14.....	15		00

Include with your return.

- Do not use this form for contributions or fees paid to a public school.
- See Form 322 for contributions or fees paid to public schools.

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X

Your Social Security Number

Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)

Spouse's Social Security Number

Part 1 Current Year's Credit – Qualifying Contributions

1 Name of private school tuition organization: _____

Address: _____

Amount of contributions made in 2014 to the private school tuition organization

named on line 1 **1a**

	00
--	----

Amount of contributions made from January 1, 2015 to April 15, 2015 to the
private school tuition organization named on line 1 for which you are claiming
a credit on your 2014 return **1b**

	00
--	----

Total amount of contributions made to the private school tuition organization named on line 1 **1c**

	00
--	----

2 Name of private school tuition organization: _____

Address: _____

Amount of contributions made in 2014 to the private school tuition organization

named on line 2 **2a**

	00
--	----

Amount of contributions made from January 1, 2015 to April 15, 2015 to the
private school tuition organization named on line 2 for which you are claiming
a credit on your 2014 return **2b**

	00
--	----

Total amount of contributions made to the private school tuition organization named on line 2 **2c**

	00
--	----

NOTE: If you made contributions to more than two school tuition organizations, include a separate schedule.

3 Total contributions made to school tuition organizations to be claimed as a credit in 2014: Add
lines 1c, 2c, and any amounts from additional schedules **3**

	00
--	----

4 Single taxpayers or heads of household, enter \$528. Married taxpayers filing joint enter \$1056 **4**

	00
--	----

5 Current year's credit: Enter the smaller of line 3 or line 4 on line 5. In most cases, if you are married
filing a separate return, enter one-half of the smaller of line 3 or line 4. See instructions **5**

	00
--	----

You **may** be able to claim an additional credit for contributions made to school tuition organizations.
See **Arizona Form 348** for more information.

Part 2 Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
6	2009	00	00	00
7	2010	00	00	00
8	2011	00	00	00
9	2012	00	00	00
10	2013	00	00	00
11	TOTAL AVAILABLE CARRYOVER: Add lines 6 through 10, column (d)			00

Part 3 Total Available Credit

12 Current year's credit: Enter the amount from Part 1, line 5 **12**

	00
--	----

Enter this amount on Arizona Form 301, Part 1, line 14, column (a).

13 Available credit carryover from Part 2, line 11, column (d) **13**

	00
--	----

Enter this amount on Arizona Form 301, Part 1, line 14 column (b).

14 Total Available Credit: Add lines 12 and 13. Enter the total here and on Arizona Form 301, Part 1, line 14, col. (c) . **14**

	00
--	----

Include with your return.

For contributions that exceed the maximum allowable credit on Arizona Form 323

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X

Your Social Security Number

Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)

Spouse's Social Security Number

Before you can claim this credit, you must claim the maximum allowable credit on Arizona Form 323, Credit for Contributions to Private School Tuition Organizations. If you made contributions totaling more than the maximum allowable credit on Form 323, you may claim a credit on Form 348 for some or all of those contributions that exceed the maximum allowable credit on Form 323.

If you have a carryover amount(s) from a credit claimed on Form 348 from prior tax year(s), you do not have to claim the maximum allowable credit on Form 323 to only claim a carryover amount available on Form 348. See instructions under "Notice to All Taxpayers."

Part 1 Eligibility

- 1a Are you claiming a current year's credit on your 2014 Form 323 for contributions to private school tuition organizations?
1b Did you make contributions in excess of the allowable credit claimed on Form 323?
1c Are you claiming only a carryover from Form 348 from prior tax year?

Part 2 Current Year's Credit

List all qualifying school tuition organizations to which you made contributions during 2014 and from January 1, 2015 to April 15, 2015. You must include the school tuition organizations to which you made contributions and claimed a 2014 current year's credit on Form 323. If you made contributions to more than three school tuition organizations, include a separate schedule.

2 Name of school tuition organization:
Address of school tuition organization:

2a Contributions made from January 1, 2014 through December 31, 2014
2b Contributions made from January 1, 2015 through April 15, 2015 for which you are claiming a credit on your 2014 return
2c Total contributions made to organization named on line 2: Add lines 2a and 2b; enter the total.

3 Name of school tuition organization:
Address of school tuition organization:

3a Contributions made from January 1, 2014 through December 31, 2014
3b Contributions made from January 1, 2015 through April 15, 2015 for which you are claiming a credit on your 2014 return
3c Total contributions made to organization named on line 3: Add lines 3a and 3b; enter the total.

4 Name of school tuition organization:
Address of school tuition organization:

4a Contributions made from January 1, 2014 through December 31, 2014
4b Contributions made from January 1, 2015 through April 15, 2015 for which you are claiming a credit on your 2014 return
4c Total contributions made to organization named on line 4: Add lines 4a and 4b; enter the total.

Your Name (as shown on page 1)	Your Social Security Number
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Part 2 (Continued)

5 Add lines 2c, 3c, 4c, and any amounts from a separate schedule. Enter the total.....	5		00
6 Allowable credit claimed on Form 323 for the current year: Enter the amount from Form 323, Part 1, line 5	6		00
7 Potential credit: Subtract line 6 from line 5, and enter the difference	7		00
8 Single taxpayers or heads of household, enter \$525. Married taxpayers filing joint, enter \$1050	8		00
9 Current Year's Credit to Claim on Form 348: Enter the smaller of line 7 or line 8. In most cases, if you are married filing a separate return, enter one-half (1/2) of the smaller of line 7 or line 8. See instructions.	9		00

Part 3 Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
10	2012	00	00	00
11	2013	00	00	00
12				
13				
14				
15	TOTAL AVAILABLE CARRYOVER: Add lines 10 through 11 in column (d)....			00

Part 4 Total Available Credit

16 Current year's credit: Enter the amount from Part 2, line 9 Enter this amount on Arizona Form 301, Part 1, line 29, column (a).	16		00
17 Available credit carryover from Part 3, line 15, column (d)..... Enter this amount on Arizona Form 301, Part 1, line 29, column (b).	17		00
18 Total Available Credit: Add line 16 and line 17 Enter this amount on Arizona Form 301, Part 1, line 29, column (c).	18		00

2014
Arizona Tax Tables X and Y
For Form 140PY

Table X - Use Table X if your filing status is Single or Married Filing Separate

(a)		(b)	(c)		(d)	(e)		(f)
If taxable income from Form 140PY, page 2, line 58 is:		Enter the amount from Form 140PY, page 2, line 58	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the difference and enter this amount on Form 140PY, page 2, line 59
Over	But Not over							
\$0	\$10,000	X	.0259	=	-	0.00	=	
\$10,000	\$25,000	X	.0288	=	-	\$ 29.00	=	
\$25,000	\$50,000	X	.0336	=	-	\$ 149.00	=	
\$50,000	\$150,000	X	.0424	=	-	\$ 589.00	=	
\$150,000	and over	X	.0454	=	-	\$ 1,039.00	=	

Table Y - Use Table Y if your filing status is Married Filing Joint or Head of Household

(a)		(b)	(c)		(d)	(e)		(f)
If taxable income from Form 140PY, page 2, line 58 is:		Enter the amount from Form 140PY, page 2, line 58	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the difference and enter this amount on Form 140PY, page 2, line 59
Over	But Not over							
\$0	\$20,000	X	.0259	=	-	0.00	=	
\$20,000	\$50,000	X	.0288	=	-	\$ 58.00	=	
\$50,000	\$100,000	X	.0336	=	-	\$ 298.00	=	
\$100,000	\$300,000	X	.0424	=	-	\$ 1,178.00	=	
\$300,000	and over	X	.0454	=	-	\$ 2,078.00	=	