

NOTICE
FORM 140

Laws 2012, Ch 257, § 11 (HB 2779), repealed the Arizona Revised Statutes that authorize the Clean Elections Fund Tax Reduction optional check-off box, the Clean Elections Fund Tax Credit, the Citizens Clean Elections Fund donation line on the corporate income tax returns and the Citizens Clean Elections Voluntary Gift line on the individual income and fiduciary tax returns. The changes are effective from and after August 2, 2012.

If you are filing after August 2, 2012, do not make a voluntary gift to the Citizens Clean Elections Fund on line 45 of the return. Any amount designated on line 45 in a return postmarked after August 2, 2012, will not go to the Citizens Clean Elections Fund; the amount designated will be returned to the taxpayer.

Fiscal year filers with a taxable year ending from and after August 2, 2012, do not claim a credit on line 28 for any amounts donated to the Citizens Clean Elections Fund after August 2, 2012.

Resident Personal Income Tax Return

140

OR FISCAL YEAR BEGINNING

AND ENDING

66

2011

82F Check box 82F if filing under extension

89 X

Personal information section including name, address, and social security numbers.

Filing status and exemptions section with checkboxes for marital status and exemption categories.

Main tax calculation table with 26 columns for various income and tax items, and 26 rows for calculations.

ONE STAPLE IN UPPER LEFT CORNER. NO TAPE.

ADOR 10413 (1) Attach required documents in upper left corner after page 2 of the return. Include any payment, federal and Arizona Schedules A.

Your Name (as shown on page 1)	Your Social Security No.
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PART A: Dependents, Qualifying Parents and Grandparents - do not list yourself or spouse

If completing Part A, also complete Part C, lines C15 and/or C16 and C17.

A1 List children and other dependents. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2011

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10; also complete Part C below..... TOTAL **A2**

A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

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b Enter dependents listed above who were not claimed on your federal return due to education credits:

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A4 List qualifying parents and grandparents. If more space is needed, attach a separate sheet.

You cannot list the same person here and also on line A1. For information on who is a qualifying parent or grandparent, see page 6 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2011

A5 Enter total number of persons listed in A4 here and on the front of this form, box 11 TOTAL **A5**

PART B: Additions to Income

B6 Non-Arizona municipal interest	B6	00
B7 Ordinary income portion of lump-sum distributions excluded on your federal return	B7	00
B8 Total federal depreciation. Also see the instructions for line C22	B8	00
B9 Medical savings account (MSA) distributions. See page 7 of the instructions	B9	00
B10 I.R.C. §179 expense in excess of allowable amount. Also see the instructions for line C26	B10	00
B11 Other additions to income. See instructions and attach your own schedule	B11	00
B12 Total: Add lines B6 through B11. Enter here and on the front of this form, line 13.....	B12	00

PART C: Subtractions from Income

C13 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	C13	00
C14 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	C14	00
C15 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	C15	00
C16 Exemption: Qualifying parents and grandparents. Multiply the number in box 11, page 1, by \$10,000.....	C16	00
C17 Total exemptions: Add lines C13 through C16. If you have no other subtractions from income, skip lines C18 through C30 and enter the amount on line C17 on Form 140, Page 1, line 14.....	C17	00
C18 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	C18	00
C19 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....	C19	00
C20 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	C20	00
C21 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (the taxable amount)...	C21	00
C22 Recalculated Arizona depreciation	C22	00
C23 Certain wages of American Indians.....	C23	00
C24 Income tax refund from other states. See instructions	C24	00
C25 Deposits and employer contributions into MSAs. See page 11 of the instructions.....	C25	00
C26 Adjustment for I.R.C. §179 expense not allowed	C26	00
C27 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces.....	C27	00
C28 Net operating loss adjustment. See instructions before you enter any amount here	C28	00
C29 Other subtractions from income. See instructions and attach your own schedule	C29	00
C30 Total: Add lines C17 through C29. Enter here and on the front of this form, line 14.....	C30	00

Part D: Last Name(s) Used in Prior Years – if different from name(s) used in current year

D31 _____

PLEASE SIGN HERE	I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	YOUR SIGNATURE _____	DATE _____	OCCUPATION _____
	SPOUSE'S SIGNATURE _____	DATE _____	SPOUSE'S OCCUPATION _____
	PAID PREPARER'S SIGNATURE _____	DATE _____	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____
	PAID PREPARER'S TIN _____	PAID PREPARER'S ADDRESS _____	PAID PREPARER'S PHONE NO. _____

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).
 If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

ARIZONA SCHEDULE

A

**Itemized Deduction Adjustments
For Full-Year Residents Filing Form 140**

2011

Attach to your return.

Your Name as shown on Form 140	Your Social Security Number
Spouse's Name as shown on Form 140	Spouse's Social Security Number

To itemize on your Arizona return, you must first complete a federal Schedule A. Use Form 140, Schedule A, to adjust the amount shown on the federal Schedule A. Complete Form 140, Schedule A, *only if you are making changes* to the amount shown on the federal Schedule A. See instructions for details.

Adjustment to Medical and Dental Expenses

1	Medical and dental expenses		00
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1		00
3	Medical expenses allowed to be taken as a federal itemized deduction		00
4	Add line 2 and line 3, and enter the result		00
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6	5	00
6	If line 4 is more than line 1, subtract line 1 from line 4	6	00

Adjustment to Interest Deduction

7	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 2011 that is equal to the amount of your 2011 federal credit	7	00
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Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction	8	00
9	Total gambling winnings included in your federal adjusted gross income	9	00
10	Arizona lottery subtraction from Form 140, page 2, line C20	10	00
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9	11	00
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero"	12	00

Adjustment to Charitable Contributions

13	Amount of charitable contributions for which you are taking a credit under Arizona law	13	00
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Other Adjustments

14	Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax	14	00
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Adjusted Itemized Deductions

15	Add the amounts on lines 5 and 7	15	00
16	Add the amounts on lines 6, 12, 13 and 14	16	00
17	Total federal itemized deductions allowed to be taken on federal return	17	00
18	Enter the amount from line 15 above	18	00
19	Add lines 17 and 18	19	00
20	Enter the amount from line 16 above	20	00
21	Arizona itemized deductions: Subtract line 20 from line 19. Enter the result here and on Form 140, page 1, line 16	21	00

You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.

For the calendar year 2011, or fiscal year beginning _____ and ending _____

Attach to your return.

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 I Nonrefundable Individual Tax Credits

Enter total available tax credits.

1 Defense Contracting Credits.....from Form 302 ▶	1		00	
2 Enterprise Zone Credit.....from Form 304 ▶	2		00	
3 Environmental Technology Facility Credit.....from Form 305 ▶	3		00	
4 Military Reuse Zone Credit.....from Form 306 ▶	4		00	
5 Recycling Equipment Credit.....from Form 307 ▶	5		00	
6 Credit for Increased Research Activities – Individuals..... from Form 308-I ▶	6		00	
7 Credit for Taxes Paid to Another State or Country.....from Form 309 ▶	7		00	
8 Credit for Solar Energy Devices.....from Form 310 ▶	8		00	
9 Agricultural Water Conservation System Credit.....from Form 312 ▶	9		00	
10 Pollution Control Credit.....from Form 315 ▶	10		00	
11 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....from Form 319 ▶	11		00	
12 Credit for Employment of TANF Recipients.....from Form 320 ▶	12		00	
13 Credit for Contributions to Charities That Provide Assistance to the Working Poor.....from Form 321 ▶	13		00	
14 Credit for Contributions Made or Fees Paid to Public Schools.....from Form 322 ▶	14		00	
15 Credit for Contributions to Private School Tuition Organizations.....from Form 323 ▶	15		00	
16 Agricultural Pollution Control Equipment Credit.....from Form 325 ▶	16		00	
17 Credit for Donation of School Site.....from Form 331 ▶	17		00	
18 Credit for Healthy Forest Enterprises.....from Form 332 ▶	18		00	
19 Credit for Employing National Guard Members.....from Form 333 ▶	19		00	
20 Motion Picture Credits.....from Form 334 ▶	20		00	
21 Credit for Solar Energy Devices – Commercial and Industrial Applications.....from Form 336 ▶	21		00	
22 Credit for Investment in Qualified Small Businesses.....from Form 338 ▶	22		00	
23 Credit for Water Conservation Systems.....from Form 339 ▶	23		00	
24 Credit for Donations to the Military Family Relief Fund.....from Form 340 ▶	24		00	
25 Renewable Energy Production Tax Credit.....from Form 343 ▶	25		00	
26 Solar Liquid Fuel Credit.....from Form 344 ▶	26		00	
27 Credit for New Employment.....from Form 345 ▶	27		00	
28 Total Available Tax Credits: Add lines 1 through 27.....	28		00	

Continued on page 2 →

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

Your Name (as shown on page 1)	Your Social Security Number
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Part II Application of Tax Credits and Recapture

Enter tax, recapture tax, and tax credits claimed this taxable year.

29 Tax from Form 140, line 19; or Form 140PY, line 22; or Form 140NR, line 22; or Form 140X, line 26	29		00
30 Clean Elections Fund Tax Reduction from Form 140, line 23; or Form 140PY, line 26; or Form 140NR, line 26; or Form 140X, line 29	30		00
31 Subtract line 30 from line 29.....	31		00
32 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part V, line 23.....	32	00	
33 Tax from recapture of Credit for Healthy Forest Enterprises from Form 332, Part IX, line 35.....	33	00	
34 Recapture Total: Add lines 32 and 33. Enter here and on Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 27	34		00
35 Subtotal: Add lines 31 and 34	35		00
36 Family Income Tax Credit from Form 140, line 25; or Form 140PY, line 28; or Form 140X, line 31	36		00
37 Subtract line 36 from line 35.....	37		00

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

38 Defense Contracting Credits..... Form 302 ▶	38		00
39 Enterprise Zone Credit..... Form 304 ▶	39		00
40 Environmental Technology Facility Credit (not to exceed 75% of line 35)..... Form 305 ▶	40		00
41 Military Reuse Zone Credit..... Form 306 ▶	41		00
42 Recycling Equipment Credit (not to exceed the lesser of 25% of line 35 or \$5,000)..... Form 307 ▶	42		00
43 Credit for Increased Research Activities – Individuals..... Form 308-I ▶	43		00
44 Credit for Taxes Paid to Another State or Country..... Form 309 ▶	44		00
45 Credit for Solar Energy Devices Form 310 ▶	45		00
46 Agricultural Water Conservation System Credit Form 312 ▶	46		00
47 Pollution Control Credit Form 315 ▶	47		00
48 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets Form 319 ▶	48		00
49 Credit for Employment of TANF Recipients..... Form 320 ▶	49		00
50 Credit for Contributions to Charities That Provide Assistance to the Working Poor..... Form 321 ▶	50		00
51 Credit for Contributions Made or Fees Paid to Public Schools Form 322 ▶	51		00
52 Credit for Contributions to Private School Tuition Organizations..... Form 323 ▶	52		00
53 Agricultural Pollution Control Equipment Credit..... Form 325 ▶	53		00
54 Credit for Donation of School Site Form 331 ▶	54		00
55 Credit for Healthy Forest Enterprises Form 332 ▶	55		00
56 Credit for Employing National Guard Members..... Form 333 ▶	56		00
57 Motion Picture Credits Form 334 ▶	57		00
58 Credit for Solar Energy Devices – Commercial and Industrial Applications..... Form 336 ▶	58		00
59 Credit for Investment in Qualified Small Businesses..... Form 338 ▶	59		00
60 Credit for Water Conservation Systems Form 339 ▶	60		00
61 Credit for Donations to the Military Family Relief Fund: Enter the smaller of the amount entered on line 24 or line 35..... Form 340 ▶	61		00
62 Renewable Energy Production Tax Credit..... Form 343 ▶	62		00
63 Solar Liquid Fuel Credit Form 344 ▶	63		00
64 Credit for New Employment..... Form 345 ▶	64		00
65 Total Tax Credits Claimed: Add lines 38 through 64. Total cannot be more than line 37. Enter this amount on Form 140, line 26; or Form 140PY, line 29; or Form 140NR, line 28; or Form 140X, line 32	65		00

ARIZONA FORM
310

Credit for Solar Energy Devices

2011

For the calendar year 2011, or	
fiscal year beginning	and ending

Attach to your return.

Your Name as shown on Form 140, 140PY or 140X	Your Social Security No.
Spouse's Name as shown on Form 140, 140PY or 140X (if a joint return)	Spouse's Social Security No.

Part I 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: _____
- 2 Cost of the solar energy device installed during the current taxable year at the residence listed on line 1.....
- 3 *Multiply* the amount on line 2 by 25% (.25)
- 4 Enter the *smaller* of line 3 or \$1,000
- 5 Enter the amount of credit from prior taxable years (1995 through 2010) for other solar energy devices installed at the residence listed on line 1
- 6 *Add* line 4 and line 5
- 7 Enter the *smaller* of line 6 or \$1,000
- 8 *Subtract* line 5 from line 7
- 9 Current year's credit: Enter the *smaller* of line 4 or line 8. If you are married filing a separate return, enter one-half (½) of the *smaller* of line 4 or line 8

2		00
3		00
4		00
5		00
6		00
7		00
8		00
9		00

Part II Carryover from Prior Taxable Years

	(a) Taxable Year from which you are carrying the credit	(b) Enter the Original Credit Amount (See note below line 15.)	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
10	2006	\$	\$	\$
11	2007	\$	\$	\$
12	2008	\$	\$	\$
13	2009	\$	\$	\$
14	2010	\$	\$	\$
15	TOTAL AVAILABLE CARRYOVER			\$

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.

Part III Calculation of Available Credit for the Current Year

- 16 Current year's credit: Enter the amount from Part I, line 9.....
- 17 Enter the amount of available carryover from Part II, line 15, column (d)
- 18 Total Available Credit: *Add* line 16 and line 17, and enter the total here. See page 2 of the instructions.....

16		00
17		00
18		00

**Credit for Contributions to Charities
That Provide Assistance to the Working Poor**

For the calendar year 2011, or	
fiscal year beginning	and ending

Attach to your return.

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security No.
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security No.

- 1** Are you claiming itemized deductions on your 2011 Arizona income tax return?..... **1** **Yes** **No**
 If the answer to question 1 is "Yes", *continue to line 2a.*
 If "No", STOP. You cannot claim a current year credit or carryover credit.

Current Year's Credit

Qualifying charity to which you made cash contributions:

	(a) Name of Qualifying Charity	(b) Location of Qualifying Charity (City, State)	(c) Cash Amount
2a			\$.00
2b			\$.00
2c			\$.00

(If you made cash contributions to more than three qualifying charities, *attach a separate schedule.*)

2d Total: <i>Add the amounts in column (c) of lines 2a, 2b, and 2c. Also, add any amount included on a separate schedule</i>	2d	00
3 Single taxpayers or heads of household, <i>enter \$200.</i> Married taxpayers, <i>enter \$400</i>	3	00
4 Current year's credit: <i>Enter the smaller of line 2d or line 3. If you are married filing a separate return, enter one-half (1/2) of the smaller of line 2d or line 3.</i>	4	00

Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
5	2006	\$.00	\$.00	\$.00
6	2007	\$.00	\$.00	\$.00
7	2008	\$.00	\$.00	\$.00
8	2009	\$.00	\$.00	\$.00
9	2010	\$.00	\$.00	\$.00
10	TOTAL AVAILABLE CARRYOVER			\$.00

Total Available Credit

11 Current year's credit: <i>Enter the amount from line 4.</i>	11	00
12 <i>Enter the amount of available carryover from line 10, column (d)</i>	12	00
13 Total Available Credit: <i>Add line 11 and line 12. Enter the total here and see the instructions.</i>	13	00

ARIZONA FORM
322

Credit for Contributions Made or Fees Paid to Public Schools

2011

For the calendar year 2011, or fiscal year beginning _____ and ending _____ .

Attach to your return.

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security No.
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security No.

Current Year's Credit

1a Contributions Made or Qualifying Fees Paid to:

School district in which school is located: _____
 Name of public school located in Arizona: _____
 Address of school: _____

Amount of contributions made or fees paid to school named on line 1a **1a**

1b Contributions Made or Qualifying Fees Paid to:

School district in which school is located: _____
 Name of public school located in Arizona: _____
 Address of school: _____

Amount of contributions made or fees paid to school named on line 1b **1b**

If you made contributions or paid qualifying fees to more than 2 schools, attach a separate schedule.

1c Total contributions made and fees paid to public schools in Arizona during 2011	1c	<input style="width: 50px;" type="text"/>	<input style="width: 20px;" type="text"/>
2 Single taxpayers or heads of household, enter \$200 here. Married taxpayers enter \$400 here	2	<input style="width: 50px;" type="text"/>	<input style="width: 20px;" type="text"/>
3 Current year's credit: enter the smaller of line 1c or line 2. If you are married filing a separate return, enter one-half of the smaller of line 1c or line 2	3	<input style="width: 50px;" type="text"/>	<input style="width: 20px;" type="text"/>

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).
4	2006	\$.00	\$.00	\$.00
5	2007	\$.00	\$.00	\$.00
6	2008	\$.00	\$.00	\$.00
7	2009	\$.00	\$.00	\$.00
8	2010	\$.00	\$.00	\$.00
9	TOTAL AVAILABLE CARRYOVER			\$.00

Total Available Credit

10 Current year's credit: Enter the amount from line 3	10	<input style="width: 50px;" type="text"/>	<input style="width: 20px;" type="text"/>
11 Available credit carryover from line 9, column (d)	11	<input style="width: 50px;" type="text"/>	<input style="width: 20px;" type="text"/>
12 Total Available Credit: Add line 10 and line 11. Enter the total here and see the instructions	12	<input style="width: 50px;" type="text"/>	<input style="width: 20px;" type="text"/>

**Credit for Contributions to
Private School Tuition Organizations**

**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 2011, or fiscal year beginning	and ending	.
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Attach to your return.

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security No.
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security No.

Current Year's Credit (If you made contributions to more than two school tuition organizations, attach a separate schedule.)

1a Qualifying contributions made to:

Name of school tuition organization: _____
 Address of school tuition organization: _____

Amount of contributions *made in 2011* to the school tuition organization named on line 1a

	00
--	----

Amount of contributions *made from January 1, 2012 to April 15, 2012* to the school tuition organization named on line 1a for which you are claiming a credit on your 2011 return.....

	00
--	----

Total amount of contributions made to the school tuition organization named on line 1a..... **1a** 00

1b Qualifying contributions made to:

Name of school tuition organization: _____
 Address of school tuition organization: _____

Amount of contributions *made in 2011* to the school tuition organization named on line 1b

	00
--	----

Amount of contributions *made from January 1, 2012 to April 15, 2012* to the school tuition organization named on line 1b for which you are claiming a credit on your 2011 return.....

	00
--	----

Total amount of contributions made to the school tuition organization named on line 1b..... **1b** 00

1c Total contributions made to school tuition organizations to be claimed as a credit in 2011: *Add*

lines 1a, 1b, and any amounts from additional schedules

1c		00
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2 Single taxpayers or heads of household, *enter \$500 here*. Married taxpayers *enter \$1000 here*.....

2		00
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3 Current year's credit: *enter the smaller of line 1c or line 2*. If you are married filing a separate return, *enter one-half of the smaller of line 1c or line 2*.....

3		00
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Available Credit Carryover

(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
4 2006	\$.00	\$.00	\$.00
5 2007	\$.00	\$.00	\$.00
6 2008	\$.00	\$.00	\$.00
7 2009	\$.00	\$.00	\$.00
8 2010	\$.00	\$.00	\$.00
9 TOTAL AVAILABLE CARRYOVER			\$.00

Total Available Credit

10	Current year's credit: <i>enter the amount from line 3</i>	00
11	Available credit carryover from line 9, column (d).....	00
12	Total Available Credit: <i>Add line 10 and line 11. Enter the total here and see the instructions</i>	00

**ARIZONA FORM
340**

**Credit for Donations to
the Military Family Relief Fund**

2011

For the calendar year 2011, or		
fiscal year beginning	and ending	.

Attach to your return.

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security No.
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if a joint return)	Spouse's Social Security No.

- 1** Did you receive a receipt from the Arizona Department of Veterans' Services that indicates that your contribution qualifies for this credit? **YES** **NO**
1

If you answered "No," STOP! You do not qualify for this credit.

2 Total qualified donations made to the Military Family Relief Fund during 2011	2		00
3 Single taxpayers or heads of household, <i>enter \$200 here</i> . Married taxpayers <i>enter \$400 here</i>	3		00
4 Current year's credit before tax: <i>Enter the smaller of line 2 or line 3. If you are married filing a separate return, enter one-half (1/2) of the smaller of line 2 or line 3. Also enter this amount on Form 301, Part I, line 24</i>	4		00

2011 Optional Tax Tables

If your taxable income is less than \$50,000, use the Optional Tax Tables. If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2011. In this case, you must file using Form 140.

To Find Your Tax: Read down the income column until you find your taxable income shown on Form 140, line 18. Read across until you find your filing status as shown on Form 140. Enter the tax on Form 140, line 19.

Example: Mr. and Mrs. Timely are filing a joint return. Their taxable income on Form 140, line 18 is \$19,360. First, they find the \$19,350-\$19,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income lines and filing status column meet is \$502. This is the tax amount they must write on Form 140, line 19.	At Least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
	Your Tax is -			
	19,300	19,350	528	501
	19,350	19,400	529	502
19,400	19,450	530	503	

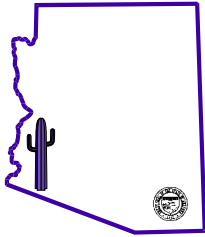
At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$2,000				\$4,000				\$1,000			
Your Tax Is				Your Tax Is				Your Tax Is			
20	50	1	1	2,000	2,050	52	52	4,000	4,050	104	104
50	100	2	2	2,050	2,100	54	54	4,050	4,100	106	106
100	150	3	3	2,100	2,150	55	55	4,100	4,150	107	107
150	200	5	5	2,150	2,200	56	56	4,150	4,200	108	108
200	250	6	6	2,200	2,250	58	58	4,200	4,250	109	109
250	300	7	7	2,250	2,300	59	59	4,250	4,300	111	111
300	350	8	8	2,300	2,350	60	60	4,300	4,350	112	112
350	400	10	10	2,350	2,400	62	62	4,350	4,400	113	113
400	450	11	11	2,400	2,450	63	63	4,400	4,450	115	115
450	500	12	12	2,450	2,500	64	64	4,450	4,500	116	116
500	550	14	14	2,500	2,550	65	65	4,500	4,550	117	117
550	600	15	15	2,550	2,600	67	67	4,550	4,600	118	118
600	650	16	16	2,600	2,650	68	68	4,600	4,650	120	120
650	700	17	17	2,650	2,700	69	69	4,650	4,700	121	121
700	750	19	19	2,700	2,750	71	71	4,700	4,750	122	122
750	800	20	20	2,750	2,800	72	72	4,750	4,800	124	124
800	850	21	21	2,800	2,850	73	73	4,800	4,850	125	125
850	900	23	23	2,850	2,900	74	74	4,850	4,900	126	126
900	950	24	24	2,900	2,950	76	76	4,900	4,950	128	128
950	1,000	25	25	2,950	3,000	77	77	4,950	5,000	129	129
\$3,000				\$5,000				\$1,000			
Your Tax Is				Your Tax Is				Your Tax Is			
1,000	1,050	27	27	3,000	3,050	78	78	5,000	5,050	130	130
1,050	1,100	28	28	3,050	3,100	80	80	5,050	5,100	131	131
1,100	1,150	29	29	3,100	3,150	81	81	5,100	5,150	133	133
1,150	1,200	30	30	3,150	3,200	82	82	5,150	5,200	134	134
1,200	1,250	32	32	3,200	3,250	84	84	5,200	5,250	135	135
1,250	1,300	33	33	3,250	3,300	85	85	5,250	5,300	137	137
1,300	1,350	34	34	3,300	3,350	86	86	5,300	5,350	138	138
1,350	1,400	36	36	3,350	3,400	87	87	5,350	5,400	139	139
1,400	1,450	37	37	3,400	3,450	89	89	5,400	5,450	141	141
1,450	1,500	38	38	3,450	3,500	90	90	5,450	5,500	142	142
1,500	1,550	39	39	3,500	3,550	91	91	5,500	5,550	143	143
1,550	1,600	41	41	3,550	3,600	93	93	5,550	5,600	144	144
1,600	1,650	42	42	3,600	3,650	94	94	5,600	5,650	146	146
1,650	1,700	43	43	3,650	3,700	95	95	5,650	5,700	147	147
1,700	1,750	45	45	3,700	3,750	96	96	5,700	5,750	148	148
1,750	1,800	46	46	3,750	3,800	98	98	5,750	5,800	150	150
1,800	1,850	47	47	3,800	3,850	99	99	5,800	5,850	151	151
1,850	1,900	49	49	3,850	3,900	100	100	5,850	5,900	152	152
1,900	1,950	50	50	3,900	3,950	102	102	5,900	5,950	153	153
1,950	2,000	51	51	3,950	4,000	103	103	5,950	6,000	155	155

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$6,000 Your Tax Is				\$9,000 Your Tax Is				\$12,000 Your Tax Is			
6,000	6,050	156	156	9,000	9,050	234	234	12,000	12,050	317	311
6,050	6,100	157	157	9,050	9,100	235	235	12,050	12,100	319	313
6,100	6,150	159	159	9,100	9,150	236	236	12,100	12,150	320	314
6,150	6,200	160	160	9,150	9,200	238	238	12,150	12,200	322	315
6,200	6,250	161	161	9,200	9,250	239	239	12,200	12,250	323	317
6,250	6,300	163	163	9,250	9,300	240	240	12,250	12,300	325	318
6,300	6,350	164	164	9,300	9,350	242	242	12,300	12,350	326	319
6,350	6,400	165	165	9,350	9,400	243	243	12,350	12,400	327	321
6,400	6,450	166	166	9,400	9,450	244	244	12,400	12,450	329	322
6,450	6,500	168	168	9,450	9,500	245	245	12,450	12,500	330	323
6,500	6,550	169	169	9,500	9,550	247	247	12,500	12,550	332	324
6,550	6,600	170	170	9,550	9,600	248	248	12,550	12,600	333	326
6,600	6,650	172	172	9,600	9,650	249	249	12,600	12,650	335	327
6,650	6,700	173	173	9,650	9,700	251	251	12,650	12,700	336	328
6,700	6,750	174	174	9,700	9,750	252	252	12,700	12,750	337	330
6,750	6,800	175	175	9,750	9,800	253	253	12,750	12,800	339	331
6,800	6,850	177	177	9,800	9,850	254	254	12,800	12,850	340	332
6,850	6,900	178	178	9,850	9,900	256	256	12,850	12,900	342	333
6,900	6,950	179	179	9,900	9,950	257	257	12,900	12,950	343	335
6,950	7,000	181	181	9,950	10,000	258	258	12,950	13,000	345	336
\$7,000 Your Tax Is				\$10,000 Your Tax Is				\$13,000 Your Tax Is			
7,000	7,050	182	182	10,000	10,050	260	260	13,000	13,050	346	337
7,050	7,100	183	183	10,050	10,100	261	261	13,050	13,100	348	339
7,100	7,150	185	185	10,100	10,150	263	262	13,100	13,150	349	340
7,150	7,200	186	186	10,150	10,200	264	264	13,150	13,200	350	341
7,200	7,250	187	187	10,200	10,250	265	265	13,200	13,250	352	343
7,250	7,300	188	188	10,250	10,300	267	266	13,250	13,300	353	344
7,300	7,350	190	190	10,300	10,350	268	267	13,300	13,350	355	345
7,350	7,400	191	191	10,350	10,400	270	269	13,350	13,400	356	346
7,400	7,450	192	192	10,400	10,450	271	270	13,400	13,450	358	348
7,450	7,500	194	194	10,450	10,500	273	271	13,450	13,500	359	349
7,500	7,550	195	195	10,500	10,550	274	273	13,500	13,550	361	350
7,550	7,600	196	196	10,550	10,600	276	274	13,550	13,600	362	352
7,600	7,650	197	197	10,600	10,650	277	275	13,600	13,650	363	353
7,650	7,700	199	199	10,650	10,700	278	276	13,650	13,700	365	354
7,700	7,750	200	200	10,700	10,750	280	278	13,700	13,750	366	355
7,750	7,800	201	201	10,750	10,800	281	279	13,750	13,800	368	357
7,800	7,850	203	203	10,800	10,850	283	280	13,800	13,850	369	358
7,850	7,900	204	204	10,850	10,900	284	282	13,850	13,900	371	359
7,900	7,950	205	205	10,900	10,950	286	283	13,900	13,950	372	361
7,950	8,000	207	207	10,950	11,000	287	284	13,950	14,000	373	362
\$8,000 Your Tax Is				\$11,000 Your Tax Is				\$14,000 Your Tax Is			
8,000	8,050	208	208	11,000	11,050	289	286	14,000	14,050	375	363
8,050	8,100	209	209	11,050	11,100	290	287	14,050	14,100	376	365
8,100	8,150	210	210	11,100	11,150	291	288	14,100	14,150	378	366
8,150	8,200	212	212	11,150	11,200	293	289	14,150	14,200	379	367
8,200	8,250	213	213	11,200	11,250	294	291	14,200	14,250	381	368
8,250	8,300	214	214	11,250	11,300	296	292	14,250	14,300	382	370
8,300	8,350	216	216	11,300	11,350	297	293	14,300	14,350	384	371
8,350	8,400	217	217	11,350	11,400	299	295	14,350	14,400	385	372
8,400	8,450	218	218	11,400	11,450	300	296	14,400	14,450	386	374
8,450	8,500	220	220	11,450	11,500	301	297	14,450	14,500	388	375
8,500	8,550	221	221	11,500	11,550	303	298	14,500	14,550	389	376
8,550	8,600	222	222	11,550	11,600	304	300	14,550	14,600	391	377
8,600	8,650	223	223	11,600	11,650	306	301	14,600	14,650	392	379
8,650	8,700	225	225	11,650	11,700	307	302	14,650	14,700	394	380
8,700	8,750	226	226	11,700	11,750	309	304	14,700	14,750	395	381
8,750	8,800	227	227	11,750	11,800	310	305	14,750	14,800	397	383
8,800	8,850	229	229	11,800	11,850	312	306	14,800	14,850	398	384
8,850	8,900	230	230	11,850	11,900	313	308	14,850	14,900	399	385
8,900	8,950	231	231	11,900	11,950	314	309	14,900	14,950	401	387
8,950	9,000	232	232	11,950	12,000	316	310	14,950	15,000	402	388

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$15,000 Your Tax Is				\$18,000 Your Tax Is				\$21,000 Your Tax Is			
15,000	15,050	404	389	18,000	18,050	490	467	21,000	21,050	577	548
15,050	15,100	405	390	18,050	18,100	492	468	21,050	21,100	578	549
15,100	15,150	407	392	18,100	18,150	493	469	21,100	21,150	579	550
15,150	15,200	408	393	18,150	18,200	494	471	21,150	21,200	581	552
15,200	15,250	409	394	18,200	18,250	496	472	21,200	21,250	582	553
15,250	15,300	411	396	18,250	18,300	497	473	21,250	21,300	584	555
15,300	15,350	412	397	18,300	18,350	499	475	21,300	21,350	585	556
15,350	15,400	414	398	18,350	18,400	500	476	21,350	21,400	587	558
15,400	15,450	415	400	18,400	18,450	502	477	21,400	21,450	588	559
15,450	15,500	417	401	18,450	18,500	503	479	21,450	21,500	589	560
15,500	15,550	418	402	18,500	18,550	505	480	21,500	21,550	591	562
15,550	15,600	420	403	18,550	18,600	506	481	21,550	21,600	592	563
15,600	15,650	421	405	18,600	18,650	507	482	21,600	21,650	594	565
15,650	15,700	422	406	18,650	18,700	509	484	21,650	21,700	595	566
15,700	15,750	424	407	18,700	18,750	510	485	21,700	21,750	597	568
15,750	15,800	425	409	18,750	18,800	512	486	21,750	21,800	598	569
15,800	15,850	427	410	18,800	18,850	513	488	21,800	21,850	600	571
15,850	15,900	428	411	18,850	18,900	515	489	21,850	21,900	601	572
15,900	15,950	430	412	18,900	18,950	516	490	21,900	21,950	602	573
15,950	16,000	431	414	18,950	19,000	517	491	21,950	22,000	604	575
\$16,000 Your Tax Is				\$19,000 Your Tax Is				\$22,000 Your Tax Is			
16,000	16,050	433	415	19,000	19,050	519	493	22,000	22,050	605	576
16,050	16,100	434	416	19,050	19,100	520	494	22,050	22,100	607	578
16,100	16,150	435	418	19,100	19,150	522	495	22,100	22,150	608	579
16,150	16,200	437	419	19,150	19,200	523	497	22,150	22,200	610	581
16,200	16,250	438	420	19,200	19,250	525	498	22,200	22,250	611	582
16,250	16,300	440	422	19,250	19,300	526	499	22,250	22,300	613	584
16,300	16,350	441	423	19,300	19,350	528	501	22,300	22,350	614	585
16,350	16,400	443	424	19,350	19,400	529	502	22,350	22,400	615	586
16,400	16,450	444	425	19,400	19,450	530	503	22,400	22,450	617	588
16,450	16,500	445	427	19,450	19,500	532	504	22,450	22,500	618	589
16,500	16,550	447	428	19,500	19,550	533	506	22,500	22,550	620	591
16,550	16,600	448	429	19,550	19,600	535	507	22,550	22,600	621	592
16,600	16,650	450	431	19,600	19,650	536	508	22,600	22,650	623	594
16,650	16,700	451	432	19,650	19,700	538	510	22,650	22,700	624	595
16,700	16,750	453	433	19,700	19,750	539	511	22,700	22,750	625	596
16,750	16,800	454	434	19,750	19,800	541	512	22,750	22,800	627	598
16,800	16,850	456	436	19,800	19,850	542	513	22,800	22,850	628	599
16,850	16,900	457	437	19,850	19,900	543	515	22,850	22,900	630	601
16,900	16,950	458	438	19,900	19,950	545	516	22,900	22,950	631	602
16,950	17,000	460	440	19,950	20,000	546	517	22,950	23,000	633	604
\$17,000 Your Tax Is				\$20,000 Your Tax Is				\$23,000 Your Tax Is			
17,000	17,050	461	441	20,000	20,050	548	519	23,000	23,050	634	605
17,050	17,100	463	442	20,050	20,100	549	520	23,050	23,100	636	607
17,100	17,150	464	444	20,100	20,150	551	522	23,100	23,150	637	608
17,150	17,200	466	445	20,150	20,200	552	523	23,150	23,200	638	609
17,200	17,250	467	446	20,200	20,250	553	524	23,200	23,250	640	611
17,250	17,300	469	447	20,250	20,300	555	526	23,250	23,300	641	612
17,300	17,350	470	449	20,300	20,350	556	527	23,300	23,350	643	614
17,350	17,400	471	450	20,350	20,400	558	529	23,350	23,400	644	615
17,400	17,450	473	451	20,400	20,450	559	530	23,400	23,450	646	617
17,450	17,500	474	453	20,450	20,500	561	532	23,450	23,500	647	618
17,500	17,550	476	454	20,500	20,550	562	533	23,500	23,550	649	620
17,550	17,600	477	455	20,550	20,600	564	535	23,550	23,600	650	621
17,600	17,650	479	456	20,600	20,650	565	536	23,600	23,650	651	622
17,650	17,700	480	458	20,650	20,700	566	537	23,650	23,700	653	624
17,700	17,750	481	459	20,700	20,750	568	539	23,700	23,750	654	625
17,750	17,800	483	460	20,750	20,800	569	540	23,750	23,800	656	627
17,800	17,850	484	462	20,800	20,850	571	542	23,800	23,850	657	628
17,850	17,900	486	463	20,850	20,900	572	543	23,850	23,900	659	630
17,900	17,950	487	464	20,900	20,950	574	545	23,900	23,950	660	631
17,950	18,000	489	466	20,950	21,000	575	546	23,950	24,000	661	632

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$24,000 Your Tax Is				\$27,000 Your Tax Is				\$30,000 Your Tax Is			
24,000	24,050	663	634	27,000	27,050	759	720	30,000	30,050	860	807
24,050	24,100	664	635	27,050	27,100	761	722	30,050	30,100	862	808
24,100	24,150	666	637	27,100	27,150	762	723	30,100	30,150	863	810
24,150	24,200	667	638	27,150	27,200	764	725	30,150	30,200	865	811
24,200	24,250	669	640	27,200	27,250	766	726	30,200	30,250	867	812
24,250	24,300	670	641	27,250	27,300	767	728	30,250	30,300	868	814
24,300	24,350	672	643	27,300	27,350	769	729	30,300	30,350	870	815
24,350	24,400	673	644	27,350	27,400	771	730	30,350	30,400	872	817
24,400	24,450	674	645	27,400	27,450	772	732	30,400	30,450	873	818
24,450	24,500	676	647	27,450	27,500	774	733	30,450	30,500	875	820
24,500	24,550	677	648	27,500	27,550	776	735	30,500	30,550	877	821
24,550	24,600	679	650	27,550	27,600	778	736	30,550	30,600	878	823
24,600	24,650	680	651	27,600	27,650	779	738	30,600	30,650	880	824
24,650	24,700	682	653	27,650	27,700	781	739	30,650	30,700	882	825
24,700	24,750	683	654	27,700	27,750	783	740	30,700	30,750	883	827
24,750	24,800	685	656	27,750	27,800	784	742	30,750	30,800	885	828
24,800	24,850	686	657	27,800	27,850	786	743	30,800	30,850	887	830
24,850	24,900	687	658	27,850	27,900	788	745	30,850	30,900	888	831
24,900	24,950	689	660	27,900	27,950	789	746	30,900	30,950	890	833
24,950	25,000	690	661	27,950	28,000	791	748	30,950	31,000	892	834
\$25,000 Your Tax Is				\$28,000 Your Tax Is				\$31,000 Your Tax Is			
25,000	25,050	692	663	28,000	28,050	793	749	31,000	31,050	893	836
25,050	25,100	694	664	28,050	28,100	794	751	31,050	31,100	895	837
25,100	25,150	695	666	28,100	28,150	796	752	31,100	31,150	897	838
25,150	25,200	697	667	28,150	28,200	798	753	31,150	31,200	898	840
25,200	25,250	699	668	28,200	28,250	799	755	31,200	31,250	900	841
25,250	25,300	700	670	28,250	28,300	801	756	31,250	31,300	902	843
25,300	25,350	702	671	28,300	28,350	803	758	31,300	31,350	904	844
25,350	25,400	704	673	28,350	28,400	804	759	31,350	31,400	905	846
25,400	25,450	705	674	28,400	28,450	806	761	31,400	31,450	907	847
25,450	25,500	707	676	28,450	28,500	808	762	31,450	31,500	909	848
25,500	25,550	709	677	28,500	28,550	809	764	31,500	31,550	910	850
25,550	25,600	710	679	28,550	28,600	811	765	31,550	31,600	912	851
25,600	25,650	712	680	28,600	28,650	813	766	31,600	31,650	914	853
25,650	25,700	714	681	28,650	28,700	814	768	31,650	31,700	915	854
25,700	25,750	715	683	28,700	28,750	816	769	31,700	31,750	917	856
25,750	25,800	717	684	28,750	28,800	818	771	31,750	31,800	919	857
25,800	25,850	719	686	28,800	28,850	820	772	31,800	31,850	920	859
25,850	25,900	720	687	28,850	28,900	821	774	31,850	31,900	922	860
25,900	25,950	722	689	28,900	28,950	823	775	31,900	31,950	924	861
25,950	26,000	724	690	28,950	29,000	825	776	31,950	32,000	925	863
\$26,000 Your Tax Is				\$29,000 Your Tax Is				\$32,000 Your Tax Is			
26,000	26,050	725	692	29,000	29,050	826	778	32,000	32,050	927	864
26,050	26,100	727	693	29,050	29,100	828	779	32,050	32,100	929	866
26,100	26,150	729	694	29,100	29,150	830	781	32,100	32,150	930	867
26,150	26,200	730	696	29,150	29,200	831	782	32,150	32,200	932	869
26,200	26,250	732	697	29,200	29,250	833	784	32,200	32,250	934	870
26,250	26,300	734	699	29,250	29,300	835	785	32,250	32,300	935	872
26,300	26,350	736	700	29,300	29,350	836	787	32,300	32,350	937	873
26,350	26,400	737	702	29,350	29,400	838	788	32,350	32,400	939	874
26,400	26,450	739	703	29,400	29,450	840	789	32,400	32,450	940	876
26,450	26,500	741	704	29,450	29,500	841	791	32,450	32,500	942	877
26,500	26,550	742	706	29,500	29,550	843	792	32,500	32,550	944	879
26,550	26,600	744	707	29,550	29,600	845	794	32,550	32,600	946	880
26,600	26,650	746	709	29,600	29,650	846	795	32,600	32,650	947	882
26,650	26,700	747	710	29,650	29,700	848	797	32,650	32,700	949	883
26,700	26,750	749	712	29,700	29,750	850	798	32,700	32,750	951	884
26,750	26,800	751	713	29,750	29,800	851	800	32,750	32,800	952	886
26,800	26,850	752	715	29,800	29,850	853	801	32,800	32,850	954	887
26,850	26,900	754	716	29,850	29,900	855	802	32,850	32,900	956	889
26,900	26,950	756	717	29,900	29,950	856	804	32,900	32,950	957	890
26,950	27,000	757	719	29,950	30,000	858	805	32,950	33,000	959	892

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$33,000 Your Tax Is				\$36,000 Your Tax Is				\$39,000 Your Tax Is			
33,000	33,050	961	893	36,000	36,050	1,061	980	39,000	39,050	1,162	1,066
33,050	33,100	962	895	36,050	36,100	1,063	981	39,050	39,100	1,164	1,067
33,100	33,150	964	896	36,100	36,150	1,065	982	39,100	39,150	1,166	1,069
33,150	33,200	966	897	36,150	36,200	1,066	984	39,150	39,200	1,167	1,070
33,200	33,250	967	899	36,200	36,250	1,068	985	39,200	39,250	1,169	1,072
33,250	33,300	969	900	36,250	36,300	1,070	987	39,250	39,300	1,171	1,073
33,300	33,350	971	902	36,300	36,350	1,072	988	39,300	39,350	1,172	1,075
33,350	33,400	972	903	36,350	36,400	1,073	990	39,350	39,400	1,174	1,076
33,400	33,450	974	905	36,400	36,450	1,075	991	39,400	39,450	1,176	1,077
33,450	33,500	976	906	36,450	36,500	1,077	992	39,450	39,500	1,177	1,079
33,500	33,550	977	908	36,500	36,550	1,078	994	39,500	39,550	1,179	1,080
33,550	33,600	979	909	36,550	36,600	1,080	995	39,550	39,600	1,181	1,082
33,600	33,650	981	910	36,600	36,650	1,082	997	39,600	39,650	1,182	1,083
33,650	33,700	982	912	36,650	36,700	1,083	998	39,650	39,700	1,184	1,085
33,700	33,750	984	913	36,700	36,750	1,085	1,000	39,700	39,750	1,186	1,086
33,750	33,800	986	915	36,750	36,800	1,087	1,001	39,750	39,800	1,187	1,088
33,800	33,850	988	916	36,800	36,850	1,088	1,003	39,800	39,850	1,189	1,089
33,850	33,900	989	918	36,850	36,900	1,090	1,004	39,850	39,900	1,191	1,090
33,900	33,950	991	919	36,900	36,950	1,092	1,005	39,900	39,950	1,192	1,092
33,950	34,000	993	920	36,950	37,000	1,093	1,007	39,950	40,000	1,194	1,093
\$34,000 Your Tax Is				\$37,000 Your Tax Is				\$40,000 Your Tax Is			
34,000	34,050	994	922	37,000	37,050	1,095	1,008	40,000	40,050	1,196	1,095
34,050	34,100	996	923	37,050	37,100	1,097	1,010	40,050	40,100	1,198	1,096
34,100	34,150	998	925	37,100	37,150	1,098	1,011	40,100	40,150	1,199	1,098
34,150	34,200	999	926	37,150	37,200	1,100	1,013	40,150	40,200	1,201	1,099
34,200	34,250	1,001	928	37,200	37,250	1,102	1,014	40,200	40,250	1,203	1,100
34,250	34,300	1,003	929	37,250	37,300	1,103	1,016	40,250	40,300	1,204	1,102
34,300	34,350	1,004	931	37,300	37,350	1,105	1,017	40,300	40,350	1,206	1,103
34,350	34,400	1,006	932	37,350	37,400	1,107	1,018	40,350	40,400	1,208	1,105
34,400	34,450	1,008	933	37,400	37,450	1,108	1,020	40,400	40,450	1,209	1,106
34,450	34,500	1,009	935	37,450	37,500	1,110	1,021	40,450	40,500	1,211	1,108
34,500	34,550	1,011	936	37,500	37,550	1,112	1,023	40,500	40,550	1,213	1,109
34,550	34,600	1,013	938	37,550	37,600	1,114	1,024	40,550	40,600	1,214	1,111
34,600	34,650	1,014	939	37,600	37,650	1,115	1,026	40,600	40,650	1,216	1,112
34,650	34,700	1,016	941	37,650	37,700	1,117	1,027	40,650	40,700	1,218	1,113
34,700	34,750	1,018	942	37,700	37,750	1,119	1,028	40,700	40,750	1,219	1,115
34,750	34,800	1,019	944	37,750	37,800	1,120	1,030	40,750	40,800	1,221	1,116
34,800	34,850	1,021	945	37,800	37,850	1,122	1,031	40,800	40,850	1,223	1,118
34,850	34,900	1,023	946	37,850	37,900	1,124	1,033	40,850	40,900	1,224	1,119
34,900	34,950	1,024	948	37,900	37,950	1,125	1,034	40,900	40,950	1,226	1,121
34,950	35,000	1,026	949	37,950	38,000	1,127	1,036	40,950	41,000	1,228	1,122
\$35,000 Your Tax Is				\$38,000 Your Tax Is				\$41,000 Your Tax Is			
35,000	35,050	1,028	951	38,000	38,050	1,129	1,037	41,000	41,050	1,229	1,124
35,050	35,100	1,030	952	38,050	38,100	1,130	1,039	41,050	41,100	1,231	1,125
35,100	35,150	1,031	954	38,100	38,150	1,132	1,040	41,100	41,150	1,233	1,126
35,150	35,200	1,033	955	38,150	38,200	1,134	1,041	41,150	41,200	1,234	1,128
35,200	35,250	1,035	956	38,200	38,250	1,135	1,043	41,200	41,250	1,236	1,129
35,250	35,300	1,036	958	38,250	38,300	1,137	1,044	41,250	41,300	1,238	1,131
35,300	35,350	1,038	959	38,300	38,350	1,139	1,046	41,300	41,350	1,240	1,132
35,350	35,400	1,040	961	38,350	38,400	1,140	1,047	41,350	41,400	1,241	1,134
35,400	35,450	1,041	962	38,400	38,450	1,142	1,049	41,400	41,450	1,243	1,135
35,450	35,500	1,043	964	38,450	38,500	1,144	1,050	41,450	41,500	1,245	1,136
35,500	35,550	1,045	965	38,500	38,550	1,145	1,052	41,500	41,550	1,246	1,138
35,550	35,600	1,046	967	38,550	38,600	1,147	1,053	41,550	41,600	1,248	1,139
35,600	35,650	1,048	968	38,600	38,650	1,149	1,054	41,600	41,650	1,250	1,141
35,650	35,700	1,050	969	38,650	38,700	1,150	1,056	41,650	41,700	1,251	1,142
35,700	35,750	1,051	971	38,700	38,750	1,152	1,057	41,700	41,750	1,253	1,144
35,750	35,800	1,053	972	38,750	38,800	1,154	1,059	41,750	41,800	1,255	1,145
35,800	35,850	1,055	974	38,800	38,850	1,156	1,060	41,800	41,850	1,256	1,147
35,850	35,900	1,056	975	38,850	38,900	1,157	1,062	41,850	41,900	1,258	1,148
35,900	35,950	1,058	977	38,900	38,950	1,159	1,063	41,900	41,950	1,260	1,149
35,950	36,000	1,060	978	38,950	39,000	1,161	1,064	41,950	42,000	1,261	1,151

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$42,000 Your Tax Is				\$45,000 Your Tax Is				\$48,000 Your Tax Is			
42,000	42,050	1,263	1,152	45,000	45,050	1,364	1,239	48,000	48,050	1,465	1,325
42,050	42,100	1,265	1,154	45,050	45,100	1,366	1,240	48,050	48,100	1,466	1,327
42,100	42,150	1,266	1,155	45,100	45,150	1,367	1,242	48,100	48,150	1,468	1,328
42,150	42,200	1,268	1,157	45,150	45,200	1,369	1,243	48,150	48,200	1,470	1,329
42,200	42,250	1,270	1,158	45,200	45,250	1,371	1,244	48,200	48,250	1,471	1,331
42,250	42,300	1,271	1,160	45,250	45,300	1,372	1,246	48,250	48,300	1,473	1,332
42,300	42,350	1,273	1,161	45,300	45,350	1,374	1,247	48,300	48,350	1,475	1,334
42,350	42,400	1,275	1,162	45,350	45,400	1,376	1,249	48,350	48,400	1,476	1,335
42,400	42,450	1,276	1,164	45,400	45,450	1,377	1,250	48,400	48,450	1,478	1,337
42,450	42,500	1,278	1,165	45,450	45,500	1,379	1,252	48,450	48,500	1,480	1,338
42,500	42,550	1,280	1,167	45,500	45,550	1,381	1,253	48,500	48,550	1,481	1,340
42,550	42,600	1,282	1,168	45,550	45,600	1,382	1,255	48,550	48,600	1,483	1,341
42,600	42,650	1,283	1,170	45,600	45,650	1,384	1,256	48,600	48,650	1,485	1,342
42,650	42,700	1,285	1,171	45,650	45,700	1,386	1,257	48,650	48,700	1,486	1,344
42,700	42,750	1,287	1,172	45,700	45,750	1,387	1,259	48,700	48,750	1,488	1,345
42,750	42,800	1,288	1,174	45,750	45,800	1,389	1,260	48,750	48,800	1,490	1,347
42,800	42,850	1,290	1,175	45,800	45,850	1,391	1,262	48,800	48,850	1,492	1,348
42,850	42,900	1,292	1,177	45,850	45,900	1,392	1,263	48,850	48,900	1,493	1,350
42,900	42,950	1,293	1,178	45,900	45,950	1,394	1,265	48,900	48,950	1,495	1,351
42,950	43,000	1,295	1,180	45,950	46,000	1,396	1,266	48,950	49,000	1,497	1,352
\$43,000 Your Tax Is				\$46,000 Your Tax Is				\$49,000 Your Tax Is			
43,000	43,050	1,297	1,181	46,000	46,050	1,397	1,268	49,000	49,050	1,498	1,354
43,050	43,100	1,298	1,183	46,050	46,100	1,399	1,269	49,050	49,100	1,500	1,355
43,100	43,150	1,300	1,184	46,100	46,150	1,401	1,270	49,100	49,150	1,502	1,357
43,150	43,200	1,302	1,185	46,150	46,200	1,402	1,272	49,150	49,200	1,503	1,358
43,200	43,250	1,303	1,187	46,200	46,250	1,404	1,273	49,200	49,250	1,505	1,360
43,250	43,300	1,305	1,188	46,250	46,300	1,406	1,275	49,250	49,300	1,507	1,361
43,300	43,350	1,307	1,190	46,300	46,350	1,408	1,276	49,300	49,350	1,508	1,363
43,350	43,400	1,308	1,191	46,350	46,400	1,409	1,278	49,350	49,400	1,510	1,364
43,400	43,450	1,310	1,193	46,400	46,450	1,411	1,279	49,400	49,450	1,512	1,365
43,450	43,500	1,312	1,194	46,450	46,500	1,413	1,280	49,450	49,500	1,513	1,367
43,500	43,550	1,313	1,196	46,500	46,550	1,414	1,282	49,500	49,550	1,515	1,368
43,550	43,600	1,315	1,197	46,550	46,600	1,416	1,283	49,550	49,600	1,517	1,370
43,600	43,650	1,317	1,198	46,600	46,650	1,418	1,285	49,600	49,650	1,518	1,371
43,650	43,700	1,318	1,200	46,650	46,700	1,419	1,286	49,650	49,700	1,520	1,373
43,700	43,750	1,320	1,201	46,700	46,750	1,421	1,288	49,700	49,750	1,522	1,374
43,750	43,800	1,322	1,203	46,750	46,800	1,423	1,289	49,750	49,800	1,523	1,376
43,800	43,850	1,324	1,204	46,800	46,850	1,424	1,291	49,800	49,850	1,525	1,377
43,850	43,900	1,325	1,206	46,850	46,900	1,426	1,292	49,850	49,900	1,527	1,378
43,900	43,950	1,327	1,207	46,900	46,950	1,428	1,293	49,900	49,950	1,528	1,380
43,950	44,000	1,329	1,208	46,950	47,000	1,429	1,295	49,950	50,000	1,530	1,381
\$44,000 Your Tax Is				\$47,000 Your Tax Is				 <p>End of Optional Tables</p>			
44,000	44,050	1,330	1,210	47,000	47,050	1,431	1,296				
44,050	44,100	1,332	1,211	47,050	47,100	1,433	1,298				
44,100	44,150	1,334	1,213	47,100	47,150	1,434	1,299				
44,150	44,200	1,335	1,214	47,150	47,200	1,436	1,301				
44,200	44,250	1,337	1,216	47,200	47,250	1,438	1,302				
44,250	44,300	1,339	1,217	47,250	47,300	1,439	1,304				
44,300	44,350	1,340	1,219	47,300	47,350	1,441	1,305				
44,350	44,400	1,342	1,220	47,350	47,400	1,443	1,306				
44,400	44,450	1,344	1,221	47,400	47,450	1,444	1,308				
44,450	44,500	1,345	1,223	47,450	47,500	1,446	1,309				
44,500	44,550	1,347	1,224	47,500	47,550	1,448	1,311				
44,550	44,600	1,349	1,226	47,550	47,600	1,450	1,312				
44,600	44,650	1,350	1,227	47,600	47,650	1,451	1,314				
44,650	44,700	1,352	1,229	47,650	47,700	1,453	1,315				
44,700	44,750	1,354	1,230	47,700	47,750	1,455	1,316				
44,750	44,800	1,355	1,232	47,750	47,800	1,456	1,318				
44,800	44,850	1,357	1,233	47,800	47,850	1,458	1,319				
44,850	44,900	1,359	1,234	47,850	47,900	1,460	1,321				
44,900	44,950	1,360	1,236	47,900	47,950	1,461	1,322				
44,950	45,000	1,362	1,237	47,950	48,000	1,463	1,324				

2011 Arizona Tax Tables X and Y For Form 140

If your taxable income is less than \$50,000, use the Optional Tax Table. If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2011. In this case, you must file using Form 140.

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 140, page 1, line 18 is:		Enter the amount from Form 140, page 1, line 18	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140, page 1, line 19
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 140, page 1, line 18 is:		Enter the amount from Form 140, page 1, line 18	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140, page 1, line 19
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	=	

Line 30 - Unpaid Arizona Use Tax

Use line 30 to report any use tax that you owe from out-of-state purchases that you made in 2011. Enter an amount on line 30 to report your use tax only if all of the following apply.

1. The items you bought were not for business purposes.
2. You stored, used or consumed the item in Arizona.
3. You are not a registered retailer.

For example, you may have bought goods from a catalogue or from the Internet. You may have purchased items costing more than \$200, while traveling outside of the U.S. If you made any out-of-state purchase during 2011 and paid **no** sales tax on that purchase, you must complete the use tax worksheet. You should keep your receipts or invoices for your out-of-state purchases.

Some items are exempt from use tax. For example, you do not have to pay use tax on any of the following items:

- Prescription drugs
- Prescription eyeglasses
- Contact lenses
- Hearing aids

Other items may also be exempt from use tax. To find out more about use tax and items exempt from use tax, see our brochure, *Pub 610, Use Tax*. To see this brochure, visit our web site at www.azdor.gov and click on publications.

If you did not make any out-of-state purchases during 2011, you do not owe any use tax. In this case, enter "0" on line 30.

Arizona's Use Tax

Arizona's use tax has been part of our tax laws since 1955. Every state with a sales tax also has a use tax. When Arizona shoppers buy from out-of-state sellers who do not collect tax, this puts in-state sellers at a disadvantage. The use tax puts all retailers on a level playing field.

What if I Have Already Paid Tax on My Out-of-State Purchase?

If you have paid sales tax to another state on the purchase, or if you have already paid your Arizona use tax, then you should enter "0" on line 30.

Use Tax Worksheet

Complete the following worksheet to figure your unpaid use tax.

Use Tax Worksheet	
1. Taxable Purchases	
2. Arizona use tax rate	.066
3. Multiply line 1 by the decimal on line 2. Enter the result here.	
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140, page 1, line 30.	

The following example shows how to complete the worksheet.

Example: Rita lives in Phoenix and she orders a new bedspread from the Out-of-State Catalog Store based in New York. The price is \$125. The Catalog Store collects no tax. Rita must pay Arizona use tax on this purchase. Rita will complete the worksheet as follows:

Use Tax Worksheet - Example	
1. Taxable Purchases	\$125.00
2. Arizona use tax rate	.066
3. Multiply line 1 by the decimal on line 2. Enter the result here.	8.25
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140, page 1, line 30.	\$8.00
In this example, Rita will enter \$8 on Form 140, page 1, line 30.	