

**2014 Resident Personal Income Tax Return (Short Form)**

**For information or help, call one of the numbers listed:**  
 Phoenix (602) 255-3381  
 From area codes 520 and 928, toll-free (800) 352-4090

**Tax forms, instructions, and other tax information**  
 If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

**Income Tax Procedures and Rulings**  
 These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

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\*\* For free *e-file* requirements, check out our website at [www.azdor.gov](http://www.azdor.gov).

**Who Can Use Form 140A?**

You can use Form 140A to file for 2014 if **all** of the following apply to you.

- You (and your spouse if married filing a joint return) are full year residents of Arizona.
- Your Arizona taxable income is less than \$50,000, regardless of your filing status.
- You are a calendar year filer.
- You are not making any adjustments to income.
- You do not itemize deductions.
- The **only** tax credits you will claim are:  
 The family income tax credit  
 The property tax credit  
 The credit for increased excise taxes
- You are **not** claiming estimated tax payments.

**NOTE:** Do not use Form 140A if you are an active duty military member. You may subtract all of your active duty military pay included in your federal adjusted gross income, but you cannot do this on Form 140A. To take this subtraction, you must file your 2014 return using Arizona Form 140. For more information, see Form 140 instructions.

**Do You Have to File?**

Arizona Filing Requirements These rules apply to all Arizona taxpayers.		
You must file if you are:	and your Arizona adjusted gross income is at least:	or your gross income is at least:
• Single	\$ 5,500	\$15,000
• Married filing joint	\$11,000	\$15,000
• Married filing separate	\$ 5,500	\$15,000
• Head of household	\$ 5,500	\$15,000

If you are an Arizona resident, you must report income from **all** sources. This includes out-of-state income.

To see if you have to file, figure your gross income the same as you would figure your gross income for federal income tax purposes. Then, you should exclude income Arizona law does not tax.

Income Arizona law does not tax includes the following.

- Interest from U.S. Government obligations
- Social security retirement benefits received under Title II of the Social Security Act
- Benefits received under the Railroad Retirement Act
- Active duty military pay
- Pay received for active service as a reservist or a National Guard member

You can find your Arizona adjusted gross income on line 17 of Arizona Form 140A.

**NOTE:** Even if you do not have to file, you must still file a return to get a refund of any Arizona income tax withheld.

**Do You Have to File if You Are an American Indian?**

You must file if you meet the Arizona filing requirements unless **all** of the following apply to you.

- You are an enrolled member of an Indian tribe.
- You live on the reservation established for that tribe.
- You earned **all** of your income on that reservation.

Enrolled members of American Indian tribes that must file a return may subtract wages earned while living and working on their tribe's reservation. **If you are eligible to subtract these wages, you must file Form 140.** In this case, do not file Form 140A.

The department issued Income Tax Ruling ITR 96-4 on the Arizona tax treatment of American Indians.

**Do You Have to File if You Are the Spouse of an American Indian and You Are Not an Enrolled Indian?**

You must file if you meet the Arizona filing requirements. The department issued Income Tax Ruling ITR 96-4 on the tax treatment of spouses of American Indians.

## Do You Have to File if You Are in the Military?

You must file if you meet the Arizona filing requirements unless **all** the following apply to you.

- You are an active duty member of the United States armed forces.
- Your only income for the taxable year is pay received for active duty military service.
- There was no Arizona tax withheld from your active duty military pay.

If Arizona tax was withheld from your active duty military pay, you must file an Arizona income tax return to claim any refund you may be due from that withholding.

You must also file an Arizona income tax return if you have any other income besides pay received for active duty military service.

If you are an Arizona resident and you have to file an Arizona return, you should file using Form 140. If you were an Arizona resident when you entered the service, you remain an Arizona resident, no matter where stationed, until you establish a new domicile. As an Arizona resident, you must report all of your income, no matter where stationed. You must include your military pay, but using Form 140, you may subtract all pay received for active duty military service; to the extent it is included in your federal adjusted gross income.

If you are not an Arizona resident, but stationed in Arizona, the following applies to you.

- You are not subject to Arizona income tax on your military pay.
- You must report any other income you earn in Arizona. Use Form 140NR, *Nonresident Personal Income Tax Return*, to report this income.

To find out more, see our brochure, Pub 704, *Taxpayers in the Military*.

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## Residency Status

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If you are not sure if you are an Arizona resident for state income tax purposes, we may be able to help. The department issued Income Tax Procedure ITP 92-1 on determining residency status.

### Residents

You are a resident of Arizona if your domicile is in Arizona. Domicile is the place where you have your permanent home. It is where you intend to return if you are living or working temporarily in another state or country.

If you leave Arizona for a temporary period, you are still an Arizona resident while gone. A resident is subject to tax on all income no matter where the resident earns the income.

### Part-Year Residents

If you are a part-year resident, you must file Form 140PY, *Part-Year Resident Personal Income Tax Return*.

You are a part-year resident if you did either of the following during 2014.

- You moved into Arizona with the intent of becoming a resident.
- You moved out of Arizona with the intent of giving up your Arizona residency.

## Nonresidents

If you are a nonresident, you must file Form 140NR, *Nonresident Personal Income Tax Return*.

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## What if a Taxpayer Died?

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If a taxpayer died before filing a return for 2014, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.

If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should use the form the taxpayer would have used. The person who files the return should print the word "deceased" after the decedent's name in the address section of the form. Also, enter the date of death after the decedent's name.

If your spouse died in 2014 and you did not remarry in 2014, or if your spouse died in 2015 before filing a return for 2014, you may file a joint return. If your spouse died in 2014, the joint return should show your spouse's 2014 income before death and your income for all of 2014. If your spouse died in 2015, before filing the 2014 return, the joint return should show all of your income and all of your spouse's income for 2014. Print "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign the return.

## Are Any Other Returns Required?

You may also have to file a fiduciary income tax return (Form 141AZ). For details about filing a fiduciary income tax return, call the department at (602) 255-3381.

## Claiming a Refund for a Deceased Taxpayer

If you are claiming a refund for a deceased taxpayer, you **must** complete Arizona Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Place this form on top of the return.

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## What Are the Filing Dates and Penalties?

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### When Should You File?

Your 2014 calendar year tax return is due no later than midnight, April 15, 2015. File your return as soon as you can after January 1, but no later than April 15, 2015.

### What if You Cannot File on Time?

You may request an extension if you know you will not be able to file on time.

**NOTE:** *An extension does not extend the time to pay your income tax. For details, see the instructions for Arizona Form 204.*

### To get a filing extension, you can either:

1. Apply for a state extension. To apply for a state extension, file Arizona Form 204 by April 15. See Form 204 for details. You do not have to include a copy of the extension with your return when you file, but make sure that you check box **82F** on page 1 of the return. If you must make a payment, use Arizona Form 204, or visit [www.AZTaxes.gov](http://www.AZTaxes.gov) to make an electronic payment.
2. Use your federal extension (federal Form 4868). File your Arizona return by the same due date. You do not have to include a copy of your federal extension with your Arizona return, but make sure that you check box **82F** on page 1 of the return.

## When Should You File if You Are a Nonresident Alien?

The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 15 even though your federal return is due on June 15. If you want to file your Arizona return after April 15, you must ask for a filing extension. You must file this request by April 15. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2015. See Arizona Form 204 for extension filing details.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months.

Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 15 even though your federal return will not be due until December 15. If you file your 2014 Arizona calendar year return after October 15, 2015, your return will be late.

## What if You File or Pay Late?

If you file or pay late, we will charge you interest and penalties on the amount you owe. If the U.S. Post Office postmarks your 2014 calendar year return by April 15, 2015, your return will not be late. You may also use certain private delivery services designated by the Internal Revenue Service (IRS) to meet the "timely mailing as timely filed" rule.

### Late Filing Penalty

If you file late, we will charge you a late filing penalty. This penalty is  $4\frac{1}{2}\%$  (.045) of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25% (.25) of the tax found to be remaining due.

### Late Payment Penalty

If you pay your tax late, we will charge you a late payment penalty. This penalty is  $\frac{1}{2}$  of 1% (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed a total of 10% (.10) of the unpaid tax.

### Extension Underpayment Penalty

If you file your return under an extension, you must pay 90% (.90) of the tax shown on your return by the return's original due date. If you do not pay this amount, we may charge you a penalty. This penalty is  $\frac{1}{2}$  of 1% (.005) of the tax not paid for each 30-day period or fraction of a 30-day period. We charge this penalty from the original due date of the return until the date you pay the tax.

This penalty cannot exceed 25% (.25) of the unpaid tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

**NOTE:** If you are subject to two or more of the listed penalties, the total cannot exceed 25%.

### Interest

We charge interest on any tax not paid by the due date. We will charge you interest even if you have an extension. If you have an extension, we will charge you interest from the original due date until the date you pay the tax. The Arizona interest rate is the same as the federal rate.

## When Should You Amend a Return?

If you need to make changes to your return after you have filed, you should file Arizona Form 140X, *Individual Amended Income Tax Return*. You should file your amended return after your original return has processed. **Do not** file a new return for the year you are correcting. Generally, you have four years to amend a return to claim a refund.

If you amend your federal return for any year, you must also file a Form 140X for that year. You must file Form 140X within 90 days of the final determination of the IRS.

If the IRS makes a change to your federal taxable income for any year, you must report that change to Arizona. You may use one of the following two options to report this change.

### Option 1

You may file a Form 140X for that year. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Include a complete copy of the federal notice with your Form 140X.

### Option 2

You may file a copy of the final federal notice with the department within 90 days of the final determination of the IRS. If you choose this option, you must include a statement in which you must:

1. Request that the department recompute your tax; and
2. Indicate if you agree or disagree with the federal notice.

If you do not agree with the federal notice, you must also include any documents that show why you do not agree. If you choose option 2, mail the federal notice and any other documents to:

Arizona Department of Revenue  
Individual Income Audit  
PO Box 29084  
Phoenix, AZ 85038-9084

## Find an Authorized e-file Provider

An authorized e-file provider can take the guesswork out of filing taxes.

To find an authorized e-file provider near you visit [www.azdor.gov](http://www.azdor.gov)



## Tips for Preparing Your Return

- Make sure that you write your SSN on your return.
- Complete your return using black ink.
- You **must** round dollar amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Do not enter cents.
- You must complete your federal return before you can start your Arizona return.
- Make sure you include your daytime telephone number.

## Entering Your Name, Address, and SSN

### Lines 1, 2, and 3 -

**NOTE:** Make sure that you write your SSN on the appropriate line.

Print or type your name, address, and SSN in the space provided.

If you are filing a joint return, enter your SSNs in the same order as your names. *If your name appears first on the return, make sure your SSN is the first number listed.*

If you are married filing separately, enter your name and SSN on the first line 1. Enter your spouse's name and SSN on the second line 1.

If you are a nonresident of the United States or a resident alien who does not have an SSN, use the taxpayer identification number (ITIN) the IRS issued to you.

**NOTE:** Make sure your SSN is correct. If you are filing a joint return, also make sure you list your SSNs in the same order every year.

Make sure that you enter your SSN on your return. Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It will take longer to process your return if SSNs are missing, incorrect, or unclear.

For a deceased taxpayer, see page 2 of these instructions.

Use your current home address. The department will send your refund or correspond with you at that address.

### Foreign Addresses

If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Last Name(s) Used in Last 4 Prior Years

If the last name that you or your spouse are using on this return is not the same as the last name you used on returns filed for the last 4 years, enter any other last name(s) that you or your spouse used when filing your return during the last 4 years.

### ID Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an identification number where requested.

A paid preparer may use any of the following.

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

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

## Determining Your Filing Status

The filing status that you use on your Arizona return may be different from that used on your federal return.

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

### Box 4 - Married Filing Joint Return

If you are married and filing a joint return, check box 4.

You may file a joint return if you were married as of December 31, 2014. It does not matter whether or not you were living with your spouse. You may file a joint return, even if you and your spouse filed separate federal returns.

You may file a joint return if your spouse died during 2014 and you did not remarry in 2014. See page 2 of these instructions for details.

The Arizona Form 140A is for full year residents only. You may not file a joint Arizona income tax return on Form 140A if any of the following apply.

1. Your spouse is a nonresident alien (citizen of and living in another country).
2. Your spouse is a resident of another state.
3. Your spouse is a part-year Arizona resident.

If filing a joint return with your nonresident spouse, you must file a joint return using Form 140NR. See Form 140NR instructions.

If filing a joint return with your part-year resident spouse, you must file a joint return using Form 140PY. See Form 140PY instructions.

**NOTE:** The department has issued a ruling on filing a joint return with your part-year resident or nonresident spouse. This ruling is ITR 14-1.

### Box 5 - Head of Household

If you are filing as a head of household, check box 5.

You may file as head of household on your Arizona return, only if one of the following applies.

- You qualify to file as head of household on your federal return.
- You qualify to file as a qualifying widow or widower on your federal return.

### Box 6 - Married Filing Separate Return

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

If you were married as of December 31, 2014, you may choose to file a separate return. You may file a separate return, even if you and your spouse filed a joint federal return.

Arizona is a community property state. If you file a separate return, you must figure how much income to report using community property laws. Under these laws, a separate return must reflect one-half of the community income from all sources plus any separate income.

When you file separate returns, you must account for community deductions and credits on the same basis as community income. Both you and your spouse must either itemize or not itemize. If one of you itemizes, you both must itemize. If one of you takes a standard deduction, you both must take a standard deduction. One of you may not claim a standard deduction while the other itemizes.

If you and your spouse support a dependent child from community income, either you or your spouse may claim the dependent. Both of you cannot claim the same dependent on both returns.

The department issued Income Tax Rulings ITR 93-18 and ITR 93-19 on filing a separate return.

**NOTE:** In some cases, you may treat community income as separate income. The department has issued a ruling (ITR 93-22) on when you may treat community income as separate income.

If one spouse is a resident and the other spouse is not, other special rules may apply when filing a separate return. The department issued Income Tax Ruling ITR 93-20 on how to report income in this case. For more help, see the department's publication, Pub. 200.

**Box 7 - Single**


If you are filing as single, check box 7.

Use this filing status if you were single on December 31, 2014. You are single if any of the following apply to you.

- You have never been married.
- You are legally separated under a decree of divorce or of separate maintenance.
- You were widowed before January 1, 2014, and you did not remarry in 2014, and you do not qualify to file as a qualifying widow or widower with dependent children on your federal return.


**NOTE:** If you got divorced during the year, see our income tax ruling, ITR 14-2; and Publication 200 for help completing your return.

Submits your IRS and AZ Returns at the same time  
Calculates Deductions and Exemptions  
Checks for Errors before you file  
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**Exemptions**

Write the number of exemptions you are claiming in boxes 8, 9, 10, and 11. **Do not put a check mark.** You may lose the exemption if you put a checkmark in these boxes. You may lose the dependent exemption if you do not complete the Dependent Section, on page 1. You may lose the exemption for qualifying parents or grandparents if you do not complete the Dependent Section, on page 1.

**Box 8 - Age 65 and Over**

Write "1" in box 8 if you or your spouse were 65 or older in 2014. Write "2" in box 8 if both you and your spouse were 65 or older in 2014.

**Box 9 - Blind**

Write "1" in box 9 if you or your spouse is totally or partially blind. Write "2" in box 9 if both you and your spouse are totally or partially blind.

If you or your spouse were partially blind as of December 31, 2014, you must get a statement certified by your eye doctor or registered optometrist that:

1. You cannot see better than 20/200 in your better eye with glasses or contact lenses or
2. Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to that effect instead.

You must keep the statement for your records.

**Box 10 - Dependents**

**NOTE:** If a person who qualifies as your dependent is also a qualifying parent or grandparent, you may claim that person as a dependent in Box 10, **or** you may claim that person as a qualifying parent or grandparent in Box 11. You may **not** claim that same person in both Box 10 and Box 11.

You must complete the Dependent section on page 1 of your return before you can total your dependent exemptions.

You may claim only the following as a dependent.

- A person that qualifies as your dependent on your federal return.

**NOTE:** If you do not claim a dependent exemption for a student on your federal return in order to allow the student to claim a federal education credit on the student's federal return, you may still claim the exemption on your Arizona return. For more information, see Arizona Individual Income Tax Ruling ITR 05-02 at [www.azdor.gov](http://www.azdor.gov).

- A person who is age 65 or over (related to you or not) that does not qualify as your dependent on your federal return, but one of the following applies.
  1. In 2014, you paid more than one-fourth of the cost of keeping this person in an Arizona nursing care institution, an Arizona residential care institution, or an Arizona assisted living facility. Your cost must be more than \$800.
  2. In 2014, you paid more than \$800 for either Arizona home health care or other medical costs for the person.
- A stillborn child if the following apply:
  1. The stillbirth occurred during 2014.
  2. You received a certificate of birth resulting in stillbirth from the Arizona Department of Health Services.
  3. The child would have otherwise been a member of your household.

**Box 11 - Qualifying Parents and Grandparents**

**NOTE:** If a person who is a qualifying parent or grandparent also qualifies as your dependent, you may claim that person as a dependent in Box 10, **or** you may claim that person as a qualifying parent or grandparent in Box 11. You may **not** claim that same person as a dependent and a qualifying parent or grandparent.

You must complete the Dependent Section on page 1, before you can total your exemptions for qualifying parents and grandparents. A qualifying parent or grandparent may be any one of the following.

- Your parent or your grandparent, great grandparent, great great grandparent, etc.
- If married filing a joint return, your spouse's parent or your spouse's grandparent.

You may claim this exemption if **all** of the following apply.

1. The parent or grandparent was 65 years old or older during 2014.
2. The parent or grandparent lived in your principal residence for the entire taxable year.

If your parent or grandparent died during the taxable year, this requirement will still be met if he or she lived with you for the entire part of the year in which he or she was alive. Temporary absences by the parent or

grandparent for special circumstances, such as a hospital stay or care in a hospice facility, count as time lived in the taxpayer's principle residence.

3. You paid more than one-half of the support and maintenance costs of the parent or grandparent during the taxable year.

To help you determine if you paid more than one-half of your parent or grandparent's support during the taxable year, it is recommended that you review the department's Income Tax Procedure, ITP 14-1, and complete the worksheet. Keep the worksheet for your records.

4. The parent or grandparent required assistance with activities of daily living.

The term "activities of daily living" means two or more of the listed categories activities of daily living. Activities of daily living include both basic activities of daily living and instrumental activities of daily living. The categories of activities of daily living are dressing, eating, ambulating, toileting, medicating and hygiene, shopping, housekeeping, managing personal finances, basic communication, food-preparation and transportation.

For more information regarding what the term "activities of daily living" means when determining an Arizona resident taxpayer's eligibility for this exemption, see the department's Income Tax Ruling, ITR 14-3.

To help you determine if your parent or grandparent required assistance with activities of daily living to meet this requirement, it is recommended that you review the department's Income Tax Procedure, ITP 14-2, and complete the check-list. Keep the check-list for your records.

### Completing the Dependent Section

If you need additional lines to list **all** of your dependents, including qualifying parents and grandparents, **complete page 3, Dependent Information – Continuation Sheet**, and include this page with your return. **Be sure to check the box on page 1 indicating you are completing page 3.** Do not include page 3 with your return if you do not use it.

#### Dependent information: children and other dependents

Enter the following.

- The dependent's name. If you are claiming an exemption for a stillborn child and the child was not named, enter "stillborn child" in place of a name.
- The dependent's SSN. If you are claiming an exemption for a stillborn child enter the certificate number from the certificate of birth resulting in stillbirth.
- The dependent's relationship to you.
- The number of months the dependent lived in your home during 2014. If you are claiming an exemption for a stillborn child, enter the date of birth resulting in the stillbirth.
- Check the box if this person did not qualify as a dependent on your federal return.

- Check the box if you did not claim this person (student) as an dependent on your federal return in order to allow that student to claim a federal education credit on the student's federal return.

You may lose the exemption if you do not furnish this information.

Enter the total number of dependents listed on line 10 (Box).

### Qualifying parents and grandparents

Enter the following.

- The name of the qualifying parent or grandparent.
- The SSN of the qualifying parent or grandparent.
- The qualifying parent's or grandparent's relationship to you, or your spouse if filing a joint return.
- The number of months the qualifying parent or grandparent lived in your home during 2014.
- Check the box if this person is age 65 or older.
- Check the box if died in 2014.

You may lose the exemption if you do not furnish this information.

Enter the total number of dependents listed on line 11 (box).

### Totaling Your Income

#### Line 12 - Federal Adjusted Gross Income

You must complete your federal return before you enter an amount on line 12. You must complete a 2014 federal return to figure your federal adjusted gross income. You must complete a federal return even if you do not have to file a federal return.

Arizona uses federal adjusted gross income as a starting point to determine Arizona taxable income. Your federal adjusted gross income is your Arizona gross income.

**NOTE:** *Be sure to use your federal adjusted gross income and not your federal taxable income.*

### Exemptions

#### Line 13 - Age 65 or Over

Multiply the number you entered in box 8 by \$2,100.

#### Line 14 - Blind

Multiply the number you entered in box 9 by \$1,500.

#### Line 15 - Dependents

Multiply the number you entered in box 10 by \$2,300.

#### Line 16 - Qualifying Parents and Grandparents

Multiply the number you entered in box 11 by \$10,000.

#### Line 17 – Arizona Adjusted Gross Income

Subtract lines 13, 14, 15 and 16 from line 12.

## Figuring Your Tax

### Line 18 - Standard Deduction

If your filing status is:	Your standard deduction is:
• Single	\$5,009
• Married filing separate	\$5,009
• Married filing joint	\$10,010
• Head of household	\$10,010

### Line 19 - Personal Exemptions

The amount you may claim as a personal exemption depends on your filing status. If married, the amount you may claim as a personal exemption also depends on whether you or your spouse claims dependents.

You may use the following chart to figure your personal exemption. If married, you may also use Arizona Form 202, *Personal Exemption Allocation Election*, to figure your personal exemption.

Personal Exemption Chart	
If you checked filing status:	Enter:
Single (Box 7)	\$2,100
Married filing joint (Box 4) and claiming no dependents (Box 10)	\$4,200
Married filing joint (Box 4) and claiming at least one dependent (Box 10 excluding persons listed line D1 who did not qualify as a dependent on your federal return.)	\$6,300
Head of household and you are <b>not</b> married (Box 5)	\$4,200
Head of household and you <b>are</b> a married person who qualifies to file as head of household (Box 5)	\$3,150 or Complete Form 202
Married filing separate (Box 6) with neither spouse claiming any dependents (Box 10)	\$2,100 or Complete Form 202
Married filing separate (Box 6) with one spouse claiming at least one dependent (Box 10 excluding persons listed line D1 who did not qualify as a dependent on your federal return.)	\$3,150 or Complete Form 202

A married couple who does not claim any dependents may take one personal exemption of \$4,200. If the husband and wife file separate returns, either spouse may take the entire \$4,200 exemption, or the spouses may divide the \$4,200 between them. You and your spouse must complete Form 202 if either you or your spouse claims a personal exemption of more than \$2,100. If you and your spouse do not complete Form 202, you may take an exemption of only \$2,100 (one-half of the total \$4,200).

A married couple who claims at least one dependent may take one personal exemption of \$6,300. If the husband and wife file separate returns, either spouse may take the entire \$6,300

exemption, or the spouses may divide the \$6,300 between them. You and your spouse must complete Form 202 if either you or your spouse claims a personal exemption of more than \$3,150. If you and your spouse do not complete Form 202, you may take an exemption of only \$3,150 (one-half of the total \$6,300).

If you are a married person who qualifies to file as a head of household, you may take the entire \$6,300 personal exemption or you may divide the exemption with your spouse. You and your spouse must complete Form 202 if either you or your spouse claims a personal exemption of more than \$3,150. If you and your spouse do not complete Form 202, you may take an exemption of only \$3,150 (one-half of the total \$6,300).

The spouse who claims more than one-half of the total personal exemption must include the original Form 202 with his or her return. The spouse who claims less than one-half of the total personal exemption must include a copy of the completed Form 202 with his or her return.

### Line 20 - Arizona Taxable Income


Subtract lines 18 and 19 from line 17 and enter the difference. Use this amount to find your tax using the Optional Tax Tables.

**STOP!** You must file a Form 140 if your Arizona taxable income is \$50,000 or more.

### Line 21 - Tax Amount

Enter the tax from the Optional Tax Tables.

### Line 22 - Family Income Tax Credit

 *e-file* software will let you know if you are eligible and will figure the credit for you.

**NOTE:** The family income tax credit will only reduce your tax and cannot be refunded.

You may take this credit if your income does not exceed the maximum income allowed for your filing status. You may qualify for this credit even if your parents can claim you as a dependent on their income tax return.

- Complete Steps 1, 2, and 3 to see if you qualify for this credit.
- If you qualify to take this credit, complete the worksheet in Step 4.

#### Step 1

Enter the amount from Form 140A, page 1, line 12.	\$
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#### Step 2

Look at the following tables. Find your filing status.

- Use Table I if married filing a joint return.
- Use Table II if head of household.
- Use Table III if single or married filing a separate return.

#### Step 3

- Look at the column (a) labeled "number of dependents" and find the number of dependents you are claiming (Form 140A, page 1, box 10, excluding persons listed who did not qualify as your dependent on your federal return).

- Find the maximum income [in column (b)] for the number of dependents you are claiming.
- Compare that income [the amount in column (b)] with the income listed in Step 1.

If the amount entered in Step 1 is equal to or less than the maximum income allowed for the number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as your dependent on your federal return, you qualify to take this credit.

To figure your credit, complete Step 4.

<b>Table I - Married Filing Joint</b>	
<b>Column (a)</b>	<b>Column (b)</b>
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return.	Maximum Income
• 0 or 1	\$20,000
• 2	\$23,600
• 3	\$27,300
• 4 or more	\$31,000

<b>Table II - Head of Household</b>	
<b>Column (a)</b>	<b>Column (b)</b>
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return.	Maximum Income
• 0 or 1	\$20,000
• 2	\$20,135
• 3	\$23,800
• 4	\$25,200
• 5 or more	\$26,575

<b>Table III - Single or Married Filing Separate</b>	
<b>Column (a)</b>	<b>Column (b)</b>
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return.	Maximum Income
• 0 or more	\$10,000

**Step 4**

If you qualify to take the credit, complete the following worksheet.

<b>Worksheet for 2014 Family Income Tax Credit</b> <b>You must complete Steps 1 through 3 before you complete this Worksheet.</b>	
1. Enter the number of dependents you entered on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return.	
2. Number of personal exemptions. If you checked filing status 4, enter the number 2. If you checked filing status 5, 6, or 7, enter the number 1.	
3. Add lines 1 and 2. Enter the total.	
4. Multiply the number on line 3 by \$40. Enter the result.	
5. If you checked filing status 4 or 5, enter \$240 here. If you checked filing status 6 or 7, enter \$120 here.	
6. Family income tax credit. Enter the lesser of line 4 or line 5. Also, enter this amount on Form 140A, page 1, line 22.	

**Line 23 - Balance of Tax**

Subtract line 22 from line 21. If line 22 is more than line 21, enter zero.

**Totaling Payments and Credits**

**Line 24 - Arizona Income Tax Withheld**

Enter the Arizona income tax withheld shown on the Form(s) W-2 from your employer. Include the Form(s) W-2 after the last page of your return.

*NOTE: You should receive your Form(s) W-2 no later than January 31. If you did not receive a Form W-2 or you think your Form W-2 is wrong, contact your employer.*

**Line 25 - 2014 Arizona Extension Payment (Form 204)**

Use this line to report the payment you sent with your extension request or the electronic extension payment you made using [www.AZTaxes.gov](http://www.AZTaxes.gov).

**Line 26 - Increased Excise Tax Credit**

You may take this credit if you meet all of the following:

1. You meet the income threshold for your filing status.
2. You are not claimed as a dependent by any other taxpayer.
3. You were not sentenced for at least 60 days of 2014 to a county, state, or federal prison.

If you are married filing a joint return, or a head of household, you may take this credit if the amount on Form 140A, line 12, is \$25,000 or less. If you are single or married filing a separate return, you may take this credit if the amount on Form 140A, line 12, is \$12,500 or less.

To figure your credit, complete the following worksheet. Do not complete the following worksheet if you are claiming the property tax credit on Arizona Form 140PTC. Use Form 140PTC to figure both the credit for increased excise taxes and the property tax credit.



If you are claiming both the credit for increased excise taxes and the property tax credit, enter the increased excise tax credit from Form 140PTC, line 17, here and enter the property tax credit from Form 140PTC, line 15, on Form 140A, line 27.

**Tax Tip:** To claim a property tax credit, you must file your claim or extension request by April 15, 2015. You cannot claim this credit on an amended return if you file the amended return after the due date of your return.

<b>Credit for Increased Excise Taxes Worksheet</b>		
If you checked filing status 4 or 5, is the amount on Form 140A, line 12, \$25,000 or less? If you checked filing status 6 or 7, is the amount on Form 140A, line 12, \$12,500 or less?	<i>Check one</i>	
	Yes	No
<b>If you checked no, STOP. You do not qualify for this credit. If you checked yes, complete the rest of this worksheet.</b>		
1. Enter the number of dependents you entered on Form 140A, box 10, excluding persons who did not qualify as your dependent on your federal return. Also, exclude any dependent that is not an Arizona resident.		
2. Number of personal exemptions. If you checked filing status 4, enter the number 2 here. If you checked filing status 5, 6, or 7, enter the number 1 here.		
3. Add lines 1 and 2. Enter the total.		
4. Multiply the amount on line 3 by \$25. Enter the result.		
5. Maximum credit.	\$100	00
6. Enter the smaller of line 4 or line 5 here and also on Form 140A, page 1, line 26.		

**NOTE:** The credit cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit. If someone else in your household has claimed less than \$100, you may claim the credit as long as all credit claims filed from your household do not exceed \$100.

**Line 27 - Property Tax Credit**

You may claim the property tax credit if you meet **all** the following.

1. You were either 65 or older in 2014 or, if under age 65, you were receiving SSI Title 16 income from the Social Security Administration.

**NOTE:** SSI Title 16 income is not the normal Social Security disability.

2. You were an Arizona resident for the full year in 2014.
3. You paid property tax on your Arizona home in 2014. You paid rent on taxable property for the entire year or you did a combination of both.
4. If you lived alone, your total household income was under \$3,751. If you lived with others, the total household income was under \$5,501. To see what income is included in household income, see Arizona Form 140PTC instructions.

Complete Form 140PTC to figure your credit. Enter the amount from Form 140PTC, page 1, line 15. Include Form 140PTC with your return.

**Figuring Your Overpayment or Tax Due**

**Line 28 - Total Payments and Credits**

Add lines 24 through 27. Enter the total.

**Line 29 - Tax Due**

If line 23 is more than line 28, you have tax due. Subtract line 28 from line 23. Skip line 30.

**Line 30 - Overpayment**

If line 28 is more than line 23, subtract line 23 from line 28 and enter the difference.

**Line 31 -**

Enter the amount from page 1, line 29 (Tax Due) or 30 (Overpayment).

**Making Voluntary Gifts**

You can make voluntary gifts to each of the funds shown below. A gift will reduce your refund or increase the amount due with your return.

**NOTE:** If you make a gift, you cannot change the amount of that gift later on an amended return.

**Line 32 - Solutions Teams Assigned to Schools**

You may give some or all of your refund to the Solutions Teams Assigned to Schools Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 32.

Gifts go to the Arizona Assistance for Education Fund. The Arizona Board of Education will distribute money to the Arizona Department of Education to fund solutions teams assigned to schools.

**Line 33 - Arizona Wildlife Fund**

You may give some or all of your refund to the Arizona Wildlife Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 33.

Your gift to the Arizona Wildlife Fund helps protect wildlife in the state. Many species like bald eagles, Apache trout, and black-footed ferrets benefit from your gifts to this fund. Gifts are also used to improve areas for watching wildlife statewide.

**Line 34 - Child Abuse Prevention Fund**

You may give some or all of your refund to the Arizona Child Abuse Prevention Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 34.

Gifts go to the Arizona Child Abuse Prevention Fund. This fund provides financial aid to community agencies for child abuse prevention programs.

**Line 35 - Domestic Violence Shelter Fund**

You may give some or all of your refund to the Domestic Violence Shelter Fund. You may also give more than your

entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 35.

Gifts go to the Domestic Violence Shelter Fund. This fund provides financial aid to shelters for victims of domestic violence.

#### **Line 36 – Political Gift**

You may give some or all of your refund to a political party. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 36.

Gifts go to one of the following political parties.

- Americans Elect
- Democratic
- Libertarian
- Republican
- Arizona Green Party

#### **Line 37 - National Guard Relief Fund**

You may give some or all of your refund to the National Guard Relief Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 37.

Gifts go to the National Guard Relief Fund. This fund provides financial aid to families of Arizona National Guard members when the National Guard member is placed on active duty and is serving in a combat zone.

#### **Line 38 - Neighbors Helping Neighbors Fund**

You may give some or all of your refund to the Neighbors Helping Neighbors Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 38.

Gifts go to the Neighbors Helping Neighbors Fund. This fund provides eligible recipients with emergency aid in paying energy utility bills and conserving energy.

#### **Line 39 - Special Olympics Fund**

You may give some or all of your refund to the Special Olympics Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 39.

Gifts go to the Special Olympics Fund. This fund helps provide programs of the Arizona Special Olympics.

#### **Line 40 - Veterans' Donations Fund**

You may give some or all of your refund to the Veterans' Donations Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 40.

Gifts go to the Veterans' Donations Fund, which may be used for veterans in Arizona.

#### **Line 41 - I Didn't Pay Enough Fund**

You may give some or all of your refund to the I Didn't Pay Enough Fund. You may also give more than your entire refund. If you send in additional money with your return,

include that amount on line 46. Enter the amount you want to donate on line 41.

Gifts that you make to the I Didn't Pay Enough Fund will aid the state by going to the Arizona general fund.

#### **Line 42 - Sustainable State Parks and Roads Fund**

You may give some or all of your refund to the Sustainable State Parks and Roads Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 46. Enter the amount you want to donate on line 42.

Gifts that you make to the Sustainable State Parks and Roads Fund will aid the state to operate, maintain and make capital improvements to buildings, roads, parking lots, highway entrances and any related structure used to operate state parks.

#### **Line 43 - Political Party**

If line 36 has an amount entered, check the box for the political party to which you wish to give. You may select only one party. If you do not select a political party, the department will return the amount on line 36.

#### **Line 44 - Total Voluntary Gifts**

Add lines 32 through 42 and enter the total.

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### **Figuring Your Refund or Tax Due**

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#### **Line 45 - Refund**

If line 31 is an overpayment, subtract line 44 from line 31. Enter your refund on line 45 and skip line 46.

If you owe money to any Arizona state agency, court, county, incorporated city or town and certain federal agencies, your refund may go to pay some of the debt. If so, the department will let you know by letter.

**Tax Tip:** *If you change your address before you get your refund, let the department know. Write to Refund Desk, Arizona Department of Revenue, PO Box 29216, Phoenix, AZ 85038-9216. Include your SSN in your letter.*

#### **Direct Deposit of Refund**

Complete the direct deposit line if you want us to directly deposit the amount shown on line 45 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check.

**NOTE:** *Check the box on line 45A if the direct deposit will ultimately be placed in a foreign account. If you check box 45A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will send you a check instead.*

#### **Why Use Direct Deposit?**

- You will get your refund fast – even faster if you e-file!
- Payment is more secure - there is no check to get lost.
- It is more convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less to process than a check.

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

### Routing Number

#### MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER.

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

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

#### Sample Check

JOHN DOE OR JANEDOE  
123 First Street  
Sometown, AZ 00000

PAY TO THE ORDER OF \$ 1234

THIS BANK Sometown, AZ 00000

For 250250025 20202086 1234

Annotations: Routing Number, Account Number, Do not include the check number.

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

### Account Number

#### MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.

The account number can be up to 17 characters (both numbers and letters). **DO NOT** include hyphens, spaces, or special symbols.

Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 20202086. Be sure **not** to include the check number.

**NOTE:** If the direct deposit is rejected, a check will be sent instead.

### Line 46 - Amount Owed

If line 31 is a tax due, add lines 31 and 44. Enter the amount you owe on line 46. If you are making voluntary donations on lines 32 through 42 in excess of your overpayment, enter the difference on line 46. You may pay only with a check, electronic check, money order, or credit card.

### Check or money order

**NOTE:** Include your check or money order with your return. Please do not send cash.

Make your check payable to Arizona Department of Revenue. Write your SSN and tax year on the front of your check or money order.

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

### Electronic payment from your checking or savings account

You can make an electronic payment from your checking or savings account to pay your balance due for 2014. There is no fee to use this method. To make an electronic payment, go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the "Make a Payment" link. The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**NOTE:** You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.

### Credit card payment

You can pay with your Discover, MasterCard, Visa, or American Express credit card. Go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

### Installment Payments

If you cannot pay the full amount shown on line 46 when you file, you may ask to make monthly installment payments. To make this request, complete Arizona Form 140-IA and mail the completed form to the address on the Form 140-IA. **Do not mail Form 140-IA with your income tax return.** You may obtain Arizona Form 140-IA from our website at [www.azdor.gov](http://www.azdor.gov).

If you cannot pay the full amount shown on line 46, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2015. To limit the interest and penalty charges, pay as much of the tax as possible when you file.

### Sign Your Return

You must sign your return. If married filing a joint return, both you and your spouse must sign even if only one had income. Form 140A is not considered a valid return unless you sign it. If the return does not have the proper signatures, the department cannot send a refund check.

### Instructions Before Mailing

- **DO NOT STAPLE YOUR RETURN. DO NOT STAPLE ANY SCHEDULE, FORM OR PAYMENT TO YOUR RETURN.**
- Make sure your **NAME** is on the return.
- Make sure your **SSN** is on your return.
- Be sure you enter your daytime telephone number in the space provided on the front of your return.
- Check to make sure that your math is correct. A math error can cause delays in processing your return.

- If claiming **dependent** exemptions, write the number of dependents claimed on the **front** of the return. On page 2 of the return, also write each dependent's name, relationship, SSN, and the number of months that he or she lived in your home.
- If claiming exemptions for qualifying parents or grandparents, write the number of qualifying parents or grandparents claimed on the **front** of the return. On page 1 of the return, also write each parent's or grandparent's name, relationship, SSN, and the number of months that he or she lived in your home.
- Check the **boxes** to make sure you filled in all required boxes.
- If you requested a filing extension, make sure that you check box **82F** on page 1 of the return.
- Sign your return and have your spouse sign, if filing jointly.
- Write your SSN and tax year on the front of your check. Include your check with your return.

The Department of Revenue may charge you \$25 for a check returned unpaid by your financial institution.

- Include **all** required documents.
  1. Include Form(s) W-2 after the last page of your return.
  2. If you are claiming a property tax credit, include a completed Form 140PTC and all required documents.
- Do not send correspondence with your return.

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## Filing Your Return

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Before you mail your return, make a copy of your return. Also, make a copy of any schedules that you are sending in with your return. Keep the copies for your records. Be sure that you file the original and not a copy.

To avoid delays, if you are mailing more than one return, please use separate envelopes for each return.

### Where Should I Mail My Return?

If you are sending a payment with this return, mail the return to:

Arizona Department of Revenue  
PO Box 52016  
Phoenix, AZ 85072-2016

If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment, mail the return to:

Arizona Department of Revenue  
PO Box 52138  
Phoenix, AZ 85072-2138

### Make sure you put enough postage on the envelope.

The U.S. Post Office must postmark your return or extension request by midnight April 15. A postage meter postmark will not qualify as a timely postmark. *Only a postmark from the U.S. Post Office will qualify.* You may also use certain private delivery services designated by the IRS to meet the "timely mailing as timely filed" rule.

### How Long to Keep Your Return

You must keep your records as long as they may be needed for the administration of any provision of Arizona tax law. Generally, this means you must keep records that support items shown on your return until the period of limitations for that return runs out.

The period of limitations is the period of time in which you can amend your return to claim a credit or refund or the department can assess additional tax. A period of limitations is the limited time after which no legal action can be brought. Usually, this is four years from the date the return was due or filed.

In some cases, the limitation period is longer than four years. The period is six years from when you file a return if you underreport the income shown on that return by more than 25% (.25). The department can bring an action at any time if a return is false or fraudulent, or you do not file a return. To find out more about what records you should keep, get federal Publication 552.

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## Where is my Refund?

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You can check on your refund by visiting [www.azdor.gov](http://www.azdor.gov) or [AZTaxes.gov](http://AZTaxes.gov) and clicking on "Where's my refund?" or you may call one of the numbers listed on page 1 of these instructions. Before you call, be sure to have a copy of your 2014 tax return on hand. You will need to know your SSN, your filing status and your 5-digit ZIP Code.

### Contacting the Department

Your tax information on file with the department is confidential. If you want the department to discuss your tax matters with someone other than yourself, you must authorize the department to release confidential information to that person.

You may use Arizona Form 285 to authorize the department to release confidential information to your appointee. See Form 285 for details.

**EXAMPLES: HOW MUCH INCOME CAN YOU HAVE AND PAY NO TAXES?**

You still have to file a return, but you pay no taxes if your income is less than the levels shown in the chart below. **\*For purposes of this chart, "income" means Arizona adjusted gross income plus the dependent exemption claimed** (Form 140, page 2, line 42 plus the amount on Form 140, page 2, line 40; or Form 140A, page 1, line 17, plus the amount on Form 140A, page 1, line 15, or Form 140EZ, page 1, line 6). **To rely on this chart, you must claim the family income tax credit, if you qualify.**

FILING STATUS				
NUMBER OF DEPENDENTS	SINGLE	MARRIED FILING SEPARATE	UNMARRIED HEAD OF HOUSEHOLD	MARRIED FILING JOINT
0	\$ 8,658	\$ 8,658	N/A	\$ 17,309
1	(A) 10,000	10,478	\$ 19,609	20,000
2	11,728	12,778	20,135	23,600
3	14,028	15,078	23,800	27,300
4	16,328	17,378	25,200	(C) 31,000
5	18,628	19,678	(B) 26,575	31,000

	(A) single, \$10,000 income*, one dependent	(B) unmarried head of household, \$26,575 income*, five dependents	(C) married filing joint, \$31,000 income*, four dependents
Income*	\$ 10,000	\$ 26,575	\$ 31,000
less: Dependent exemption	-2,300	-11,500	-9,200
Standard deduction	-5,009	-10,010	-10,010
Personal exemption	-2,100	-4,200	-6,300
Net taxable income	\$ 591	\$ 865	\$ 5,490
Tax (optional tax table)	\$ 15	\$ 23	\$ 142
less: Family tax credit	-80	-240	-240
<b>Tax owed</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>