

Resident Personal Income Tax

8 Great Reasons to e-File this Form!

- ◆ Faster Refunds: Fast as 7 – 10 Days
- ◆ Filing Confirmation Provided
- ◆ Error/Math Checking Feature
- ◆ File Federal & State Forms Together
- ◆ Direct Debit of Tax Payment
- ◆ Makes Complex Returns Easy
- ◆ If you qualify, it's Free
- ◆ Secure



www.azdor.gov

Who can use Arizona Form 140EZ?

You can use Form 140EZ to file for 2011 if all of the following apply to you.

- You are single, or if married, you and your spouse are filing a joint return.
- You, and your spouse if married filing a joint return, are full year residents of Arizona.
- You, and your spouse if married filing a joint return, were under age 65 and not blind at the end of 2011.
- You are not claiming any dependents.
- You are not claiming an exemption for a qualifying parent or ancestor.
- You are not making any adjustments to income.
- You are not itemizing deductions.
- You are not claiming any tax credits except for the family income tax credit, the credit for increased excise taxes or the Clean Elections Fund tax credit.
- You are not making voluntary gifts through means of a refund check-off, except for voluntary gifts to the Citizens Clean Elections Fund.
- Your Arizona taxable income is less than \$50,000.

STOP Do not file Form 140EZ if you are an active duty member of the U.S. Armed Forces.

If you are an active duty member of the U.S. Armed Forces, you may subtract all active duty military pay included in your federal adjusted gross income. To take this subtraction, **you must file your 2011 return using Form 140.**

This Booklet Contains:

- Form 140EZ – Resident Personal Income Tax Return
- Form 204 – Extension Request

Where's my Refund?

\$ Check the status of your income tax refund at www.aztaxes.gov

Pay your taxes by credit card!

Easy

Visa ♦ MasterCard
Discover Card ♦ American Express
www.aztaxes.gov

CAUTION

The federal adjusted gross income that you use on your Arizona return may not be the same as the federal adjusted gross income from your federal tax return. Also, the federal Schedule A deductions used on the Arizona return may be different from the federal Schedule A deductions taken on your federal return.

Each year the Arizona State Legislature considers if they will adopt changes made to the federal tax law during the prior year. These forms assume the

Legislature will adopt all federal law changes made after January 1, 2011. If you use the amounts from your 2011 federal tax return to complete your Arizona return and the Legislature does not adopt the 2011 federal changes, you may have to amend your return at a later date for any difference between Arizona and federal law. For more details, visit www.azdor.gov and click on the link for 2011 conformity.

NOTICE
FORM 140EZ

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 24 of the return. Any amount designated on line 24 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 14 for any amounts donated to the Citizens Clean Elections Fund after August 2, 2012.

Notice

As a rule, the starting point for your Arizona return is your federal adjusted gross income. To take itemized deductions, you must start with the amount shown on the federal Schedule A. This is the case for 2011, except for changes Congress made to the federal tax code during 2011 and the following apply.

1. The changes affect how you figure your federal adjusted gross income.

AND/OR

2. The changes affect how you figure your itemized deductions.

When federal changes are made, Arizona legislature must adopt those changes if the Arizona starting points are to be kept the same. The legislature will address this issue when it is in session during 2012. We must publish these forms before this issue will be addressed by the legislature. When we went to print, Arizona had not yet adopted any federal tax law changes made after January 1, 2011.

What does this mean to you? It means that if any of the federal law changes made in 2011 apply to your 2011 return, you can opt to file your 2011 return using one of the following methods.

1. You can wait and file your 2011 return after this issue has been addressed.
 - To do this, you may need to ask for a filing extension. You must pay 90% of the tax due by the due date of the return before any extension.
2. You can file your 2011 return assuming that the federal law changes will be adopted.

If you opt for method 2, one of the following will apply.

- If Arizona adopts those changes, you do not have to do anything more.
 - If Arizona does not adopt all those changes, you may need to amend your 2011 Arizona return. Your amended return will have to show the difference between the Arizona law and the federal law. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC.
3. You can file your 2011 return assuming that we will not adopt the federal law changes. If you opt for this method, you will have to do the following.
 - You will have to research all of the federal changes made after January 1, 2011.
 - You will have to figure out if any of those changes apply to you.
 - You will have figure out how to make adjustments for those changes on your return.

If you opt for method 3, one of the following will apply.

- If Arizona does not adopt those changes, you do not have to do anything more.
- If Arizona adopts those changes, you may need to amend your 2011 Arizona return. Your amended return will have to show the difference between what you reported and what you should have reported. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC.

Items of Interest for 2011

Extra Time for Filing 2011 Returns

You have extra time to file and pay for 2011 because April 15, 2012 falls on a Sunday and April 16, 2012 is a legal holiday in Washington DC. This means that your 2011 calendar year tax return is due no later than midnight, April 17, 2012.

2011 Standard Deduction Indexed for Inflation

For 2011, the standard deduction for a single taxpayer or a married taxpayer filing a separate return has increased from \$4,677 to \$4,703. The standard deduction for a head of household or a married couple filing a joint return has increased from \$9,354 to \$9,406.

New Line Added to Individual Income Tax Forms to Report Unpaid Use Tax

The individual income tax forms now include a line for reporting any use tax that an individual owes from out-of-state purchases that he or she made in 2011. An individual will use the individual income tax form to report unpaid use tax only if the individual bought the items for nonbusiness purposes and the individual is not a registered retailer. Some items are exempt from the use tax. To find out more about use tax and items exempt from use tax, see the department's brochure, *Pub 610, 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.

Dollar Limit of Clean Elections Fund Tax Credit Increased

The Secretary of State adjusted the various Clean Elections Act dollar amounts. The maximum allowable amount for purposes of the Clean Elections Fund Tax Credit is now 20% of the tax liability or \$670 (\$1,340 for married couples filing jointly) whichever is greater.

Subtraction for Energy Efficient Homes Expired

For taxable years 2002 through 2010, Arizona law allowed a subtraction for selling one or more new energy efficient residences located in Arizona. Tax year 2010 was the last year for this subtraction. For taxable years 2011 and later, the subtraction is no longer allowed.

Form 140X Simplified

The department has simplified the Form 140X (individual amended return form). This form has a whole new look. The Form 140X now looks more like the Form 140, which should make the form easier to complete.

New Credit for Renewable Energy Production

You may qualify for this credit if you produced electricity using renewable energy resources. See Form 343 for information about this new credit.

New Solar Liquid Fuel Credit

You may qualify for this credit if you incurred expenses for research and development costs associated with solar liquid fuel. See Form 344 for information about this new credit.

New Credit for New Employment

You may qualify for this credit if your business had a net increase in full-time employees hired in qualified employment positions after June 30, 2011. See Form 345 for information about this new credit.

2011 Last Year to Claim Defense Contracting Credits

Tax year 2011 is the last year that you may use a carryover of the defense contracting credits claimed on Form 302. See Form 302 for more information.

Enterprise Zone Credit Repealed

The enterprise zone credit has been repealed effective June 30, 2011. Employment positions filled after June 30, 2011 do not qualify. Credits established in tax year 2011 will expire if not used by tax year 2016. See Form 304 for more information.

Motion Picture Credit Expired

The motion picture credit was effective from and after December 31, 2005 through December 31, 2010. However, if a motion picture production company submitted its application for pre-approval for motion picture production credits before December 31, 2010, the department will allow qualified expenses incurred after December 31, 2010, as long as the expenses are incurred during the required 24-month period provided in the pre-approval issued by the Arizona Commerce Authority (or its predecessor), and all other requirements have been met. See Form 334 for more information.

Credit for Investment in Qualified Small Business Extended

The period to establish a credit for investment in qualified small businesses was extended to December 31, 2019. Use Form 338 to claim this credit.

Credit for Solar Energy Device - Commercial and Industrial Extended

The period to establish a credit for solar energy devices for commercial and industrial applications has been extended to December 31, 2018. Use Form 336 to claim this credit.

2011 Resident Personal Income Tax Return

***e-file* Leave the Paper Behind - e-File!**

- Quick Refunds
- Accurate
- Proof of Acceptance
- Free **

No more paper, math errors, or mailing delays when you **e-File!**

Refunds in as little as 7 to 10 days with direct deposit option.

e-File today, pay by April 17, 2012 to avoid penalties and interest.

e-File through an Authorized IRS/DOR *e-file* provider or by using your Personal Computer and the Internet. Visit our web site at www.azdor.gov for a listing of approved *e-file* providers and on-line filing sources.

** For free *e-file* requirements, check out our web site at www.azdor.gov.

Who Can Use Form 140EZ?

You can use Form 140EZ to file for 2011 if all of the following apply to you.

- You are single, or if married, you and your spouse are filing a joint return.
- You (and your spouse if married filing a joint return) are full year residents of Arizona.
- You (and your spouse if married filing a joint return) were under age 65 and not blind at the end of 2011.
- You are not claiming any dependents.
- You are not claiming an exemption for a qualifying parent or grandparent.
- You are not making any adjustments to income.
- You do not itemize deductions.
- You are not making voluntary gifts through means of a refund check-off, except for voluntary gifts to the Citizens Clean Elections Fund.
- Your Arizona taxable income is less than \$50,000, regardless of your filing status.
- The only tax credits you are claiming are:
 - the family income tax credit,
 - the credit for increased excise taxes,
 - the Clean Elections Fund tax credit.

NOTE: *DO not use Form 140EZ 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 140EZ. To take this subtraction, you must file your 2011 return using 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 jointly	\$11,000	\$15,000
● Married filing separately	\$ 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:

- 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

If you use this form, your Arizona adjusted gross income is the same as your federal adjusted gross income that you entered on line 6.

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** 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 140EZ.

The department has issued a ruling on the Arizona tax treatment of American Indians. This ruling is ITR 96-4. To see this ruling, visit our web site at www.azdor.gov and click on legal research and then click on rulings.

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 has issued a ruling on the tax treatment of

spouses of American Indians. This ruling is ITR 96-4. To see this ruling, visit our web site at www.azdor.gov and click on legal research and then click on rulings.

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*. To see this brochure, visit our web site at www.azdor.gov and click on publications.

Residency Status

If you are not sure if you are an Arizona resident for state income tax purposes, we may be able to help. The department has issued a procedure on determining residency status. This procedure is ITP 92-1. To see this procedure, visit our web site at www.azdor.gov and click on legal research and then click on procedures.

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 2011.

- 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*.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 2011, 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. **If the department mailed the taxpayer a booklet, do not use the label.** 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 2011 and you did not remarry in 2011, or if your spouse died in 2012 before filing a return for 2011, you may file a joint return. If your spouse died in 2011, the joint return should show your spouse's 2011 income before death, and your income for all of 2011. If your spouse died in 2012, before filing the 2011 return, the joint return should show all of your income and all of your spouse's income for 2011. 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 Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Attach this form to the **front** of the return.

<u>DIRECT DEPOSIT</u>	<u>DIRECT PAYMENT</u>
FAST	FAST
-- E-File Refunds within 7 days*	-- E-File and E-Pay in a single step
CONVENIENT	CONVENIENT
-- No extra trips to the bank	-- You choose the payment date*
SECURE	SECURE
	
<small>*AVERAGE REFUND TAKES LESS THAN 7 DAYS</small>	<small>*PAYMENT DATE CANNOT BE LATER THAN THE APRIL DEADLINE.</small>

What are the Filing Dates and Penalties?

When Should You File?

You have extra time to file and pay for 2011 because April 15, 2012 falls on a Sunday and April 16, 2012 is a legal holiday in Washington DC. This means that your 2011 calendar year tax return is due no later than midnight,

April 17, 2012. File your return as soon as you can after January 1, but no later than April 17, 2012.

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 (Form 204). To apply for a state extension, file Arizona Form 204 by April 17. See Form 204 for details. You do not have to attach a copy of the extension to 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 to make an electronic payment.
2. You may use your federal extension (federal Form 4868). File your Arizona return by the same due date. You do not have to attach a copy of your federal extension to your 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 17 even though your federal return is due on June 15. If you want to file your Arizona return after April 17, you must ask for a filing extension. You must file this request by April 17. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2012. See 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 2011 Arizona calendar year return after October 15, 2012, your return will be late.

If you are a fiscal year filer, your return is due on the 15th day of the fourth month following the close of your fiscal year.

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 2011 calendar year return by April 17, 2012, your return will not be late. You may also use certain private delivery services designated by the 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 4½% 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% 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 ½ 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%.

Extension Underpayment Penalty

If you file your return under an extension, you must pay 90% of the tax shown on your return by the return's original due date. If you do not pay this amount, we will charge you a penalty. This penalty is ½ 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% 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 section 42-1125.D.

NOTE: *If you are subject to two or more of the above 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 change your return after you have filed, you should file Form 140X, *Individual Amended 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 an Arizona Form 140X for that year. You must file the 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. Attach a complete copy of the federal notice to 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
1600 W. Monroe, Attention: Individual Income Audit
Phoenix, AZ 85007-2650



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midnight runs to
the post office

www.azdor.gov



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from the comfort of
your home with E-
File



Line-by-Line Instructions

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 home telephone number. If your daytime number is not the same as your home number, make sure you also include a daytime telephone number.

Entering Your Name, Address, and SSN

NOTE: Please make sure that you write in your SSN on the appropriate line.

If your booklet has a peel-off label, use that label if all the information is correct. **If any of the information on the label is incorrect, do not use the label.** Attach the label after you finish your return. If you do not have a peel-off label, 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 a nonresident of the United States or a resident alien who does not have an SSN use the identification number (ITIN) the IRS issued to you.

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.

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.

ID Numbers for Paid Preparers

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

A paid preparer may use any of the following.

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

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

Your Filing Status

Line 4 Box - Married Filing a 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, 2011. 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 2011 and you did not remarry in 2011. See page 2 of these instructions for details.

Line 5 Box - Single

If you are filing as single, check box 5.

Use this filing status if you were single on December 31, 2011. 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, 2011, and you did not remarry in 2011, and you do not qualify to file as a qualifying widow or widower with dependent children on your federal return.

Income

Line 6 - Federal Adjusted Gross Income

You must complete your federal return before you enter an amount on line 6. You must complete a 2011 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.

Figuring Your Tax

Line 7 - Standard Deduction and Personal Exemption

If your filing status is:	Your standard deduction and personal exemption are:
Married filing jointly	\$ 13,606
Single	\$ 6,803

Line 8 - Arizona Taxable Income

Subtract line 7 from line 6 and enter the result. Use this amount to find your tax using the Optional Tax Tables.

Line 9 - Tax Amount

Enter the tax from the Optional Tax Tables.

Lines 10 and 11 - Clean Elections Fund Tax Reduction

You may designate \$5 of your tax go to the Clean Elections Fund and may also reduce your tax by up to \$5. If you are married filing a joint return, both you and your spouse may make this designation and also reduce your tax by up to \$10.

Single Taxpayers and Married Taxpayers Filing a Joint Return With Only One Spouse Making a Designation

To make this designation, check box 101 marked yourself.

If you checked box 101 and the amount on Form 140EZ, page 1, line 9 is \$10 or more, enter \$5 on line 11. If the amount on line 9 is less than \$10, complete the worksheet below.

Married Taxpayers Filing a Joint Return With Both Spouses Making a Designation

If both spouses want to make this designation, one spouse should check box 101, and the other spouse should check box 102.

If you checked both box 101 and box 102 and the amount on Form 140EZ, page 1, line 9 is \$20 or more, enter \$10 on line 11. If the amount on line 9 is less than \$20, complete the worksheet below.

Family Income Tax Credit Worksheet		
	Check one	
	Yes	No
If you checked filing status 4, is the amount on Form 140EZ, page 1, line 6, \$20,000 or less?		
If you checked filing status 5, is the amount on Form 140EZ, page 1, line 6, \$10,000 or less?		
If you checked no, STOP. You do not qualify for this credit. If you checked yes, complete the rest of this worksheet.		
If you checked filing status 4 (married filing jointly), enter \$80 here. If you checked filing status 5 (single), enter \$40 here. Also enter this amount on Form 140EZ, page 1, line 13.	\$	00

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

Line 14 - Clean Elections Fund Tax Credit

NOTE: An amount entered on Form 140EZ, page 1, line 11 does not qualify for the credit. Do not include that amount here. For the purpose of this credit, that amount is not a donation.

If you made a donation to the Citizens Clean Elections Fund, you may take a credit for that gift.

For 2011, you may claim a credit for:

- Donations made directly to the fund during 2011.
- A donation made to the fund on your 2010 income tax return that you filed in 2011.

You may not claim a credit on the 2011 return for a donation made to the fund on your 2011 return. If you make a donation to the fund with your 2011 return, that you file in 2012, you may claim a credit for that donation on your 2012 return.

Complete the worksheet below to figure your credit.

Worksheet for Calculating the 2011 Clean Elections Fund Tax Credit	
1. Enter the amount donated directly to the fund during 2011.	
2. Enter the amount donated to the fund with your 2010 tax form.	
3. Add line 1 and line 2. Enter the total.	
4. Enter the amount from Form 140EZ, line 12.	
5. Enter the amount from Form 140EZ, line 13.	
6. Subtract the amount on line 5 from the amount on line 4.	
7. Multiply the amount on line 6 by 20% (.20).	
8. Enter \$670 if single. Enter \$1,340 if married filing joint.	
9. Enter the larger of line 7 or line 8.	
10. Enter the smaller of line 3, line 6, or line 9 here and also on Form 140EZ, line 14.	

NOTE: This credit will only reduce your tax and cannot be refunded. You may not carry forward any amount of unused credit.

Clean Elections Fund Tax Reduction Worksheet	
1. Enter the amount of tax from Form 140EZ, page 1, line 9.	
2. If you checked box 101, enter \$5. If a joint return and your spouse also checked box 102, enter \$10.	
3. Balance of tax eligible for tax reduction. Subtract line 2 from line 1. If less than zero, enter zero "0".	
4. If you checked box 101, enter \$5. If a joint return and your spouse also checked box 102, enter \$10.	
5. Tax reduction. Enter the lesser of line 3 or line 4. Also enter this amount on Form 140EZ, line 11.	

NOTE: Amounts designated to the Clean Elections Fund here do not qualify for the credit on line 14.

Line 13 - Family Income Tax Credit

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

You may take this credit if your income does not exceed the maximum income allowed for your filing status.

If you are married filing a joint return with no dependents, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$20,000 or less.

If you are single with no dependents, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$10,000 or less.

You may qualify for this credit even if your parents can claim you as a dependent on their income tax return.

To figure your credit, complete the following worksheet.

Line 16 - Unpaid Arizona Use Tax

Use line 16 to report any use tax that you owe from out-of-state purchases that you made in 2011. Enter an amount on line 16 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 16.

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 16.

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 140EZ, page 1, line 16.	

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 140EZ, page 1, line 16.	\$8.00

In this example, Rita will enter \$8 on Form 140EZ, page 1, line 16.

Line 17 - Balance of Tax

Add lines 15 and 16. Enter the result.

Payments

Line 18 - Arizona Income Tax Withheld

Enter the Arizona income tax withheld shown on the Form(s) W-2 from your employer. Attach 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 19 - 2011 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.

Line 20 - 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 2011 to a county, state or federal prison.

If you are married filing a joint return, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$25,000 or less. If you are single, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$12,500 or less.

To figure your credit, complete the following worksheet.

Credit for Increased Excise Taxes Worksheet		
<p>If you checked filing status 4, is the amount on Form 140EZ, page 1, line 6, \$25,000 or less?</p> <p>If you checked filing status 5, is the amount on Form 140EZ, page 1, line 6, \$12,500 or less?</p> <p>If you checked no, STOP. You do not qualify for this credit. If you checked yes, complete the rest of this worksheet.</p>	Check one	
	Yes	No
<p>If you checked filing status 4 (married filing jointly), enter \$50 here. If you checked filing status 5 (single), enter \$25 here. Also enter this amount on Form 140EZ, page 1, line 20.</p>	\$	00

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.

Refund or Tax Due

Line 22 - Tax Due

If line 17 is more than line 21, subtract line 21 from line 17 and enter the amount of tax due. Skip lines 23 and 25.

Line 23 - Overpayment

If line 21 is more than line 17, subtract line 17 from line 21.

Line 24 - Voluntary Gift to the Citizens Clean Elections Fund

You may give some or all of your refund to the Citizens Clean Elections Fund. If you want to give some or all of your refund to this fund, check box 24A1 and enter on line 24 the amount you want to give.

NOTE: If you enter an amount on this line, your refund will be reduced by the amount you enter.

You may also send in additional money with your return. If you send in additional money with your return, include that amount on line 26. Check box 24A1 and enter the amount you want to give on line 24.

If you make a donation to the fund with your 2011 return, that you file in 2012, you may claim a credit for that donation on your 2012 return.

The Citizens Clean Elections Fund provides funding to each participating candidate who qualifies for campaign funding.

Line 25 - Refund

Subtract line 24 from line 23. Enter your refund on line 25 and skip line 26.

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, 1600 W Monroe, Phoenix AZ 85007. Make sure that you 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 25 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. Be sure to check the box if the direct deposit will ultimately be placed in a foreign account.

NOTE: Check the box on line 25A if the direct deposit will ultimately be placed in a foreign account. If you check box 25A, 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 since 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 9 digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025.

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

Account Number


MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.

Submits your IRS and AZ Returns at the same time
Figures Clean Election Fund Tax Reduction
Calculates Deductions and Exemptions
Checks for Errors before you file
And, Much More



Saves Time ★ Safe ★ Faster Refunds

Most taxpayers using this form are eligible for FREE e-File. Log on www.azdor.gov to see if you qualify.



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

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

Line 26 - Amount Owed

Sample Check

JOHN DOE OR JANE DOE
123 First Street
Sometown, AZ 00000

PAY TO THE ORDER OF SAMPLE \$ 1234

THIS BANK Sometown, AZ 00000

For 250250025 20202086 1234

Annotations: "Routing Number" points to 250250025, "Account Number" points to 20202086, and "Do not include the check number." points to 1234.

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

Add lines 22 and 24. Enter the amount owed. You may pay only with a check, electronic check, money order, or credit card.

Check or money order

NOTE: Attach your check to the front of your return in the upper left hand corner where indicated. *Please do not send cash.*

Make your check payable to Arizona Department of Revenue. Write your SSN 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 2011. There is no fee to use this method. To make an electronic payment, go to www.aztaxes.gov 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 click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site. The provider **will charge** you a convenience fee based on the amount of your tax payment. The service 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 26 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 web site at www.azdor.gov.

If you cannot pay the full amount shown on line 26, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2012. To limit the interest and penalty charges, pay as much of the tax as possible when you file.


Line 27 - Last Name(s) Used in Prior Years

Use line 27 if the last name that you are using on this return is not the same as the last name you used on returns filed for the last 4 years. On line 27, enter any other last name(s) that you used when filing your return during the last 4 years.

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 140EZ is not considered a valid return unless you sign it. The department cannot send a refund check if you, and your spouse if married filing jointly, fail to sign the return.

FOR PEACE OF MIND...e-FILE



Ask your tax professional for E-File
or
Do-it-yourself using the Internet

www.azdor.gov



Instructions Before Mailing

- Make sure your SSN is on your return.
 - Be sure you enter your home telephone number in the space provided on the front of your return. If your daytime number is not the same as your home number, make sure you also include a daytime telephone number.
 - Check to make sure that your math is correct. A math error can cause delays in processing your return.
 - Make sure your **NAME** is on the return. If you received your return in the mail, use the peel-off label. **If the label is not correct, do not use it.**
 - Check the **boxes** to make sure you filled in all required boxes.
 - Sign your return and have your spouse sign if filing jointly.
 - Attach **all** required documents.
1. Attach Form(s) W-2 after the last page of your return.
 2. Write your SSN on the front of your check. Attach your check to the front of your return in the upper left hand corner where indicated.

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

- Do not send correspondence with your return.

Filing Your Return

To mail your return, use the envelope that came in your booklet. To avoid delays, please use separate envelopes for each return.

Where Should I Mail My Return?

If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment, use the yellow address label attached to the envelope. If the envelope or label is missing, send the return to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

If you are sending a payment with this return, use the white address label attached to the envelope. If the envelope or label is missing, send the return to: Arizona Department of Revenue, PO Box 52016, Phoenix AZ 85072-2016.

Make sure you put enough postage on the envelope.

The U.S. Post Office must postmark your return or extension request by midnight April 17. 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%. 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.

Where's My Refund?

If you e-filed, you can expect your refund within 2 weeks of the date you filed. If you filed a paper return, you can expect your refund within 12 weeks of the date you filed. You can check on your refund by visiting www.azdor.gov and clicking on "Where's my refund?" If you have not received your refund within the noted time frames, you may call one of the numbers listed on the back cover. Before you call, be sure to have a copy of your 2011 tax return on hand. You will need to know your SSN, your filing status and your 5-digit zip code.

Calling 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 Form 285 to authorize the department to release confidential information to your appointee. See Form 285 for details.

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 1, line 15 plus the amount on Form 140, page 2, line C15; or Form 140A, page 1, line 18, 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 are qualified.*

NUMBER OF DEPENDENTS	FILING STATUS			
	SINGLE	MARRIED FILING SEPARATE	UNMARRIED HEAD OF HOUSEHOLD	MARRIED FILING JOINT
0	\$ 8,352	\$ 8,352	N/A	\$ 16,705
1	(A) 10,000	10,172	19,005	20,000
2	11,422	12,472	20,135	23,600
3	13,722	14,772	23,800	27,300
4	16,022	17,072	25,200	(C) 31,000
5	18,322	19,372	(B) 26,575	31,000

EXAMPLES

	(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	-4,703	-9,406	-9,406
Personal exemption	-2,100	-4,200	-6,300
Net taxable income	\$ 897	\$ 1,469	\$ 6,094
Tax (optional tax table)	\$ 23	\$ 38	\$ 157
less: Family tax credit	-80	-240	-240
Tax owed	\$ 0	\$ 0	\$ 0

*For purposes of these examples, "income" means Arizona adjusted gross income plus the dependent exemption amount claimed.



ARIZONA FORM 140EZ

Resident Personal Income Tax Return (EZ Form)

FOR CALENDAR YEAR 2011

ONE STAPLE. NO TAPE.

82F [] Check box 82F if filing under extension

Form fields for personal information: Your First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Last Name, Spouse's Social Security No., Current Home Address, Apt. No., Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

You must enter your SSN(s).

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

STOP You must use Arizona Form 140 if:
• Your Arizona taxable income on line 8 is \$50,000 or more
• You are claiming estimated payments

88

81

80

Attach required documents in upper left corner after this page. Include W-2 and any payment.

FILING STATUS: Check one box.

- 4 [] Married filing joint return
5 [] Single

Table with 3 columns: Line number, Description, Amount. Rows 6-27 include Federal adjusted gross income, deductions, Arizona taxable income, tax credits, and total tax due.

PLEASE SIGN HERE

Signature lines for YOU, SPOUSE, and PAID PREPARER, including fields for DATE and OCCUPATION.

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ONE STAPLE. NO TAPE.

82F Check box 82F if filing under extension

Form fields for personal information: Your First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Last Name, Spouse's Social Security No., Current Home Address, Apt. No., Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. STOP You must use Arizona Form 140 if: • Your Arizona taxable income on line 8 is \$50,000 or more • You are claiming estimated payments

FILING STATUS: Check one box. 4 Married filing joint return 5 Single

Table with 3 columns: Line number, Description, Amount. Lines 6-27 covering income, deductions, taxes, and payments.

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.

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Application for Filing Extension For Individual Returns Only

ONE STAPLE. NO TAPE.

OR FISCAL YEAR BEGINNING [M,M,D,D|Y,Y,Y,Y] AND ENDING [M,M,D,D|Y,Y,Y,Y]. [66]

Form fields for personal information: Your First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Last Name, Spouse's Social Security No., Present Home Address, Apt. No., Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

You must enter your SSN(s).

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. [88], [81], [80]

Check box 1 if you are a first time Arizona income tax return filer..... 1 []

- Resident Personal Income Tax Forms - Check only one box: [] 140 [] 140A [] 140EZ [] 140PTC [] 140ET [] Part-Year Resident Personal Income Tax, Form 140PY [] Nonresident Personal Income Tax, Form 140NR

All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a Saturday, Sunday, or legal holiday. An Arizona extension cannot be granted for more than six months beyond the original due date of the return.

CHECK ONE BOX: Individual Calendar Year Filers, Individual Fiscal Year Filers, A federal extension will be used to file this tax return.

Table with 7 rows for tax liability and payments. Line 1: Tax liability for 2011. Line 2: Arizona income tax withheld. Line 3: Arizona estimated tax payments. Line 4: Credits. Line 5: Add lines 2 through 4. Line 6: Balance of Tax. Line 7: Enter the amount of payment.

IMPORTANT: If you are filing under a federal extension but are making an Arizona extension payment by credit card or electronic payment, do not mail Form 204 to us. We will apply your estimated tax payment to your account.

2011 Filing Extension For Individuals

Arizona Form 204

Use of Form 204

Leave the paper behind and e-file your Arizona extension request. Visit www.azdor.gov for e-file requirements.

Use Form 204 to apply for an extension of time to file an Arizona Form 140, 140A, 140EZ, 140ET, 140PTC, 140PY, or 140NR.

If you are using Form 204 to request a filing extension for a composite return, enter the partnership's or S corporation's EIN in the area designated for an individual's SSN.

Individuals use this form to apply for an automatic six (6) month extension.

Also use Form 204 to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension. However, if you are filing under a federal extension, but making an electronic extension payment or making an extension payment using a credit card, you do not need to send in Form 204.

Arizona will accept your federal extension for the period covered by the federal extension.

When to File

For 2011, you must file Form 204 by April 17, 2012 (or by the original due date of your return).

Complete Form 204 to request an automatic six (6) month extension. Mark your envelope "Extension Request."

If you are not sending a payment with your request, mail the request to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

If you are sending a payment with this request, mail the request to: Arizona Department of Revenue, PO Box 29085, Phoenix AZ 85038-9085.

The department will not return a copy of the Form 204 to you. Be sure to keep a copy of the completed Form 204.

An extension does not extend the time to pay your tax. You must still pay your tax liability by April 17 (or by the original due date of your return). If you do not pay at least 90% of the tax liability (both income tax and use tax) disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty. We charge interest from the original due date to the date of payment.

Extension Underpayment Penalty: We impose this penalty if you do not pay at least 90% of the tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is $\frac{1}{2}$ of 1% (.005) of the tax (both income tax and use tax) not paid for each 30 day period or fraction of a 30 day period. We impose this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 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 section 42-1125.D.

Nonresident Aliens

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 17 even though your federal return is due on June 15. If you want to file your Arizona return after April 17, you must ask for a filing extension. You must file this request by April 17. Arizona will allow up to a 6-month

extension. This will allow you to file your return by October 15, 2012.

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 2011 Arizona calendar return after October 15, 2012, your return will be late.

Making Your Payment

Individuals may make extension payments by check, electronic check, money order, or credit card. Partnerships or S corporations making an extension payment on behalf of nonresidents participating in the filing of a composite return must make those payments by check or money order.

Check or money order

If paying by check or money order, make your check or money order payable to Arizona Department of Revenue. Write your SSN and 2011 extension on the front of your check or money order. Attach your check to the front of Form 204 where shown.

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 2011. There is no fee to use this method. To make an electronic payment, go to www.aztaxes.gov 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 Visa, MasterCard, Discover, or American Express credit card. Go to www.aztaxes.gov click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site. The provider **will charge** you a convenience fee based on the amount of your tax payment. The service 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.**

Instructions Before Mailing

Make sure that you have completed all the information requested on the front of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90% of your Arizona tax liability.

FOR PEACE OF MIND...E-FILE



Direct Payment Option
Faster Refunds – with Direct Deposit
Proof DOR received your return...Peace of Mind

**Ask Your Tax Professional, or
Do-It-Yourself using the Internet**

www.azdor.gov



Arizona wants to reunite you
with your unclaimed, lost or
forgotten assets.

- Uncashed, payroll, dividend or cashier's checks
- Stocks, mutual fund accounts, bonds
- Bank accounts and safe deposit box contents
- Insurance proceeds
- Court deposits, trust funds, escrow accounts

To find out if we have unclaimed property for you
visit our web site www.azunclaimed.gov

State of Arizona Unclaimed Property Unit, (602) 364-0380 Toll Free 1-877-492-9957

Free Tax Help



Free Federal and State Tax
Preparation for taxpayers who are:

- Elderly
- Americans with Disabilities
- Low Income

For Locations, call:

Phoenix Area..... 602-263-8856

Elsewhere in AZ 800-352-3792

TDD/TYY AZ Relay 800-367-8939

www.cir.org

Community
Partnership



**Community
Information &
Referral**

Bringing People and Services Together Since 1964

7 D A Y S

Refunds within 7 to 10
days when you E-File and
select the Direct Deposit
option



DO YOU QUALIFY FOR AN ARIZONA TAX CREDIT?

You may claim the **FAMILY TAX CREDIT** if:

- your income is \$31,000 or less for Married Filing Joint
- your income is \$26,575 or less for Head of Household
- your income is \$10,000 or less for Single

UP TO \$240

You may claim the **INCREASED EXCISE TAX CREDIT** if:

- you are an Arizona resident
- you are not claimed as a dependent by any other taxpayer
- your federal adjusted gross income was \$ 25,000 or less (\$12,500 if single)
- you were not sentenced for at least 60 days of 2011 to a county, state or federal prison

Up to
\$100
per household

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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 140EZ, line 8. Read across until you find your filing status as shown on Form 140EZ. Enter the tax on Form 140EZ, line 9.

Example: Mr. and Mrs. Timely are filing a joint return. Their taxable income on Form 140EZ, line 8 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 140EZ, line 9.

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

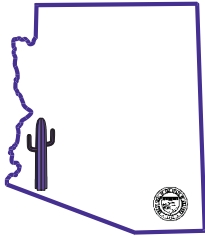
At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
If less than \$20 tax is 0				\$2,000				\$4,000			
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
\$1,000				\$3,000				\$5,000			
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				

Tax Credits Available

Over 100,000 eligible Arizona families failed to receive thousands of dollars in tax credits because they did not file a tax return. **You may qualify for these special credits when you file your state and federal taxes.**

Tax Year 2011 Earned Income Tax Credit Eligibility Table		
Number of Qualifying Children	Earned Income (less than)	Maximum Credit
0*	\$13,660 (\$18,740 if MFJ)	\$464
1	\$36,052 (\$41,132 if MFJ)	\$3,094
2	\$40,964 (\$46,044 if MFJ)	\$5,112
3 or more	\$43,998 (\$49,078 if MFJ)	\$5,751

*your age 25 - 64

MFJ = Married Filing Jointly

Tax Year 2011 Child Tax Credit Eligibility Table	
Qualifications	Maximum Credit Amount Per Qualifying Child
Children under the age of 17 years at the end of the 2011 tax year	\$1,000 per child

Parents and children must have Social Security number or ITIN (Individual Taxpayer Identification Number) to claim credit.

Arizona Family Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on filing status and number of dependents	\$31,000 or less per year

Arizona Increased Excise Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on Arizona residency and filing status	\$25,000 or less per year

To Qualify!

You must file your state and federal taxes

How To File!

Get your taxes prepared FREE at one of the community tax assistance sites. The sites will also e-file your taxes; that means a FREE FAST REFUND.

Where To File!

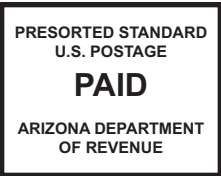
Call for FREE site locations..... (602) 263-8856
 From Area Codes 520 and 928 (800) 352-3792
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QUICK AND EASY ACCESS TO TAX HELP AND FORMS



PERSONAL COMPUTER

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Here is a sample of what you will find when you visit our web site at www.azdor.gov:

- Forms and Instructions
- Brochures
- Tax Rulings and Procedures
- Other General Tax Information



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 Toll-free from
 area codes 520 and 928 (800) 352-4090

Hearing Impaired TDD User:

Phoenix (602) 542-4021
 Toll-free from
 area codes 520 and 928 (800) 397-0256

Reasonable accommodations for any person with a disability can be made.

WALK-IN SERVICE

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We have offices at the following locations:

Phoenix
 1600 West Monroe

Gilbert
 275 East Germann Road
 Building 2, Suite 180

Tucson
 400 West Congress

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