ONE STAPLE IN UPPER LEFT CORNER. NO TAPE.

ARIZONA FORM 140

Resident Personal Income Tax Return

OR FISCAL YEAR BEGINNING _____ AND ENDING _____

Reset | Print | Calculate

FOR CALENDAR YEAR **2011**

89 X

82F ☐ ◀ **Check box 82F if filing under extension**

Your First Name and Initial 1	Last Name	Your Social Security No.
Spouse's First Name and Initial *(if box 4 or 6 checked)* 1	Last Name	Spouse's Social Security No.
Current Home Address - number and street, rural route Apt. No. 2	Daytime Phone (*with area code*)	Home Phone (*with area code*) 94
City, Town or Post Office 3 / State / Zip Code		

You must enter your SSN(s).

NOTE: Yellow fields are Read-Only.

You can not enter data in the yellow fields. They calculate as you enter data in the white fields.

If the field doesn't seem to calculate, continue filling in the white fields and the calculations will "catch up".

Use GREEN buttons to move around the form.

Filing Status

4 ☐ Married filing joint return

5 ☐ Head of household ..... ▶ NAME OF QUALIFYING CHILD OR DEPENDENT

6 ☐ Married filing separate return. *Enter spouse's name and Social Security No. above.*

7 ☐ Single

Exemptions — *Enter the number claimed.* Do not put a check mark.

8 ☐ Age 65 or over (you and/or spouse)

9 ☐ Blind (you and/or spouse)

10 ☐ Dependents. *From page 2, line A2 – **do not include self or spouse**.* — Dependents and Qualifying Parents

11 ☐ Qualifying parents and grandparents. *From page 2, line A5.*

This box may be blank or may contain a printed barcode of data from your return.

I M P O R T A N T - Please Read

- This form is provided in a fill-in format.
- When this form is printed using the PRINT button on the upper right corner of this return, a two dimensional (2D) barcode is generated that includes the data entered in the form.
- Using a 2D barcode vastly speeds up processing your return.
- Do NOT handwrite any data on the form other than your signature(s).
- Use the PRINT button on this form to print this return.
- Use the BLACK ink setting of your printer to print this return. Do not use the color ink setting.

12	Federal adjusted gross income	12	00
13	Additions to income *(from page 2, line B12)* .	13	Additions
14	Subtractions *(from page 2, line C17 or C30)*...	14	00
15	**Arizona AGI:** Lines (12 + 13) − line 14	15	Subtractions
16	16I ☐ **ITEMIZED** 16S ☐ **STANDARD**	16	00
17	**Select Personal Exemption**	17	Sch A
18	AZ taxable income: Line 15 − lines (16 + 17)	18	00
19	Compute tax: *use line 18 and proper tax table*	19	00 Opt Tax Table
20	Tax from recapture of credits	20	X&Y Tax Table
21	Subtotal of tax: *Add* lines 19 and 20.....	21	00
22 - 23	221 ☐ YOURSELF 222 ☐ SPOUSE	23	00
24	Reduced tax: *Subtract* line 23 from line 21 ...	24	00
25	Family income tax credit *(instructions p. 16)*	25	00
26	Credits *(from Forms 301, 310, 3* Credit 301	26	00
27	Credit type: *Enter form number* of each credit claimed..... 27		
28	Clean Elections Fund Tax Credit *(from worksheet on page 18 of the instructions)*.....	28	00
29	Balance of income tax: *Subtract* lines 25, 26 and 28 from line 24. If the sum of lines 25, 26 and 28 is more than line 24, enter zero ...	29	00
30	Unpaid Arizona use tax *(from worksheet on page 18 of instructions)* ..... Use Tax Worksheet	30	00
31	**Balance of tax:** *Add* lines 29 and 30	31	00
32	Arizona income tax withheld during 2011	32	00
33	Arizona estimated tax payments for 2011.....	33	00
34	2011 Arizona extension payment (Form 204)	34	00
35	Increased Excise Tax Credit *(from worksheet on page 19 of the instructions)*	35	00
36	Property Tax Credit *from Form 140PTC*	36	00
37	Other refundable credits: *Check the box(es) and enter the amount*..... 371 ☐ Form 308-I 372 ☐ Form 342	37	00
38	**Total payments/refundable credits:** *Add* lines 32 through 37	38	00
39	**TAX DUE:** If line 31 is larger than line 38, *subtract* line 38 from line 31 and *enter amount of tax due. Skip lines 40, 41 and 42*	39	00
40	**OVERPAYMENT:** If line 38 is larger than line 31, *subtract* line 31 from line 38 and *enter amount of overpayment*	40	00
41	Amount of line 40 to be applied to 2012 estimated tax.....	41	00
42	Balance of overpayment: *Subtract* line 41 from line 40.....	42	00

43 - 53 Voluntary Gifts to.....

Aid to Education (*entire* refund only)	43		00	Arizona Wildlife	44		00
Citizens Clean Elections..	45		00	Child Abuse Prevention...	46		00	Domestic Violence Shelter.....	47		00
I Didn't Pay Enough Fund	48		00	National Guard Relief Fund	49		00	Neighbors Helping Neighbors.....	50		00
Special Olympics	51		00	Veterans' Donations Fund	52		00	Political Gift	53		00

54 *Check only one* if making a political gift..... 541 ☐ Democratic 542 ☐ Green 543 ☐ Libertarian 544 ☐ Republican

55	Estimated payment penalty and MSA withdrawal penalty	55	00
56	*Check applicable boxes*..... 561 ☐ Annualized/Other 562 ☐ Farmer or Fisherman 563 ☐ Form 221 attached 564 ☐ MSA Penalty		
57	Total of lines 43 through 53 and 55.....	57	00
58	**REFUND:** *Subtract* line 57 from line 42. If less than zero, *enter amount owed on line 59*	58	00
	Direct Deposit of Refund: ***Check box 58A*** if your deposit will be ultimately placed in a **foreign account**; *see instructions*. 58A ☐		
	98 ROUTING NUMBER ____ ACCOUNT NUMBER ____ C ☐ Checking or S ☐ Savings		
59	**AMOUNT OWED:** *Add* lines 39 and 57. *Make check payable to Arizona Department of Revenue;* ***include SSN on payment.***	59	00

ONE STAPLE IN UPPER LEFT CORNER. NO TAPE.

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

Your Name (as shown on page 1)	Your Social Security No.

PART A: Dependents, Qualifying Parents and Grandparents - *do not list yourself or spouse*

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

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

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

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

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

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

A4 *List qualifying parents and grandparents.* If more space is needed, *attach a separate sheet*. You cannot list the same person here and also on line A1. For information on who is a qualifying parent or grandparent, *see page 6 of the instructions.*

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

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

PART B: Additions to Income

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

PART C: Subtractions from Income

Return to Page 1

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

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

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D31

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE | DATE | OCCUPATION

SPOUSE'S SIGNATURE | DATE | SPOUSE'S OCCUPATION

PAID PREPARER'S SIGNATURE | DATE | FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

PAID PREPARER'S TIN | PAID PREPARER'S ADDRESS | PAID PREPARER'S PHONE NO.

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

ARIZONA SCHEDULE
A

Itemized Deduction Adjustments
For Full-Year Residents Filing Form 140

2011

Attach to your return.

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

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

Return to Page 1

Adjustment to Medical and Dental Expenses

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

Adjustment to Interest Deduction

7	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), *enter the amount of mortgage interest you paid for 2011 that is equal to the amount of your 2011 federal credit*			7		00

Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction	8	00			
9	Total gambling winnings included in your federal adjusted gross income	9	00			
10	Arizona lottery subtraction from Form 140, page 2, line C20	10	00			
11	Maximum allowable gambling loss deduction: *Subtract* line 10 from line 9	11	00			
12	If line 11 is less than line 8, *subtract* line 11 from line 8; otherwise *enter "zero"*			12	0	00

Adjustment to Charitable Contributions

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

Other Adjustments

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

Adjusted Itemized Deductions

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

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

Return to Page 1

ARIZONA FORM

301 Nonrefundable Individual Tax Credits and Recapture 2011

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

Attach to your return.

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

Return to 140 Pg 1

Part I Nonrefundable Individual Tax Credits

Enter total available tax credits.

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

NOTE: Yellow fields are Read-Only.

You can not enter data in the yellow fields. They calculate as you enter data in the white fields.

If the field doesn't seem to calculate, continue filling in the white fields and the calculations will "catch up".

Continued on page 2 ➔

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

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

Return to Credit 301

Part II Application of Tax Credits and Recapture

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

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

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

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

65 **Total Tax Credits Claimed:** *Add* lines 38 through 64. Total cannot be more than line 37. *Enter this amount* on Form 140, line 26; or Form 140PY, line 29; or Form 140NR, line 28; or Form 140X, line 32 ..... **65** 00

Return to 140 Pg 1

ARIZONA FORM

310 Credit for Solar Energy Devices 2011

For the calendar year 2011, or

fiscal year beginning _____ and ending _____ .

Attach to your return.

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

Return to Credit 301

Part I Current Year's Credit

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

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

2 Cost of the solar energy device installed during the current taxable year at the residence listed on line 1	2		00
3 *Multiply* the amount on line 2 by 25% (.25)	3		00
4 Enter the *smaller* of line 3 or $1,000	4		00
5 Enter the amount of credit from prior taxable years (1995 through 2010) for other solar energy devices installed at the residence listed on line 1	5		00
6 *Add* line 4 and line 5	6		00
7 Enter the *smaller* of line 6 or $1,000	7		00
8 *Subtract* line 5 from line 7	8		00
9 Current year's credit: Enter the *smaller* of line 4 or line 8. If you are married filing a separate return, *enter one-half (½) of the smaller* of line 4 or line 8	9		00

Part II Carryover from Prior Taxable Years

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

NOTE: For amounts entered in column (b), do not enter the cost of the device, ***enter the original credit amount****. This amount cannot exceed $1,000.*

Part III Calculation of Available Credit for the Current Year

16 Current year's credit: Enter the amount from Part I, line 9	16		00
17 Enter the amount of available carryover from Part II, line 15, column (d)	17		00
18 Total Available Credit: *Add* line 16 and line 17, and *enter the total here. See page 2 of the instructions.*	18		00

Return to Credit 301

ARIZONA FORM
321

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

2011

For the calendar year 2011, or

fiscal year beginning and ending .

Attach to your return.

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

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

Return to Credit 301

Current Year's Credit

Qualifying charity to which you made cash contributions:

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

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

2d	Total: *Add* the amounts in column (c) of lines 2a, 2b, and 2c. Also, *add any amount included on a separate schedule*	**2d**		00
3	Single taxpayers or heads of household, *enter $200*. Married taxpayers, *enter* $400	**3**		00
4	Current year's credit: *Enter the smaller of* line 2d or line 3. If you are married filing a separate return, *enter one-half (½) of the smaller* of line 2d or line 3.....	**4**		00

Available Credit Carryover

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

Total Available Credit

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

Return to Credit 301

ARIZONA FORM
322

Credit for Contributions Made or Fees Paid to Public Schools

2011

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

Attach to your return.

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

Return to Credit 301

Current Year's Credit

1a Contributions Made or Qualifying Fees Paid to:
School district in which school is located: _____
Name of public school located in Arizona: _____
Address of school: _____
_____
Amount of contributions made or fees paid to school named on line 1a ..... **1a** _____ 00

1b Contributions Made or Qualifying Fees Paid to:
School district in which school is located: _____
Name of public school located in Arizona: _____
Address of school: _____
_____
Amount of contributions made or fees paid to school named on line 1b ..... **1b** _____ 00

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

1c	Total contributions made and fees paid to public schools in Arizona during 2011	**1c**	00
2	Single taxpayers or heads of household, *enter $200 here*. Married taxpayers *enter $400 here*	**2**	00
3	Current year's credit: *enter the smaller of line 1c or line 2.* If you are married filing a separate return, *enter one-half of the smaller of line 1c or line 2*	**3**	00

Available Credit Carryover

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

Total Available Credit

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

Return to Credit 301

ARIZONA FORM

323

Credit for Contributions to Private School Tuition Organizations

2011

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

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

Attach to your return.

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

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

Return to Credit 301

1a Qualifying contributions made to:
Name of school tuition organization: _____
Address of school tuition organization: _____

Amount of contributions *made in 2011* to the school tuition organization named on line 1a 00
Amount of contributions *made from January 1, 2012 to April 15, 2012* to the school tuition organization named on line 1a for which you are claiming a credit on your 2011 return 00
Total amount of contributions made to the school tuition organization named on line 1a **1a** 00

1b Qualifying contributions made to:
Name of school tuition organization: _____
Address of school tuition organization: _____

Amount of contributions *made in 2011* to the school tuition organization named on line 1b 00
Amount of contributions *made from January 1, 2012 to April 15, 2012* to the school tuition organization named on line 1b for which you are claiming a credit on your 2011 return 00
Total amount of contributions made to the school tuition organization named on line 1b **1b** 00

1c Total contributions made to school tuition organizations to be claimed as a credit in 2011: *Add* lines 1a, 1b, and any amounts from additional schedules **1c** 00
2 Single taxpayers or heads of household, *enter $500 here*. Married taxpayers *enter $1000 here* **2** 00
3 Current year's credit: *enter the smaller of line 1c or line 2.* If you are married filing a separate return, *enter one-half of the smaller of line 1c or line 2* **3** 00

Available Credit Carryover

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

Total Available Credit

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

Return to Credit 301

ARIZONA FORM

340

Credit for Donations to the Military Family Relief Fund

2011

Return to Credit 301

For the calendar year 2011, or

fiscal year beginning and ending .

Attach to your return.

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

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

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

2	Total qualified donations made to the Military Family Relief Fund during 2011	**2**	00
3	Single taxpayers or heads of household, *enter $200 here*. Married taxpayers *enter $400 here*	**3**	00
4	Current year's credit before tax: *Enter the smaller of line 2 or line 3.* If you are married filing a separate return, *enter one-half (½) of the smaller of line 2 or line 3.* Also *enter this amount* on Form 301, Part I, line 24	**4**	00

Return to Credit 301

2011 Optional Tax Tables

Return to 140

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

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

Example: Mr. and Mrs. Timely are filing a joint return. Their taxable income on Form 140, line 18 is $19,360. First, they find the $19,350-$19,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income lines and filing status column meet is $502. This is the tax amount they must write on Form 140, line 19.

At Least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
		Your Tax is -	
19,300	**19,350**	528	501
19,350	**19,400**	529	**502**
19,400	**19,450**	530	503

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

Return to 140

Return to 140

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**	403	388

Return to 140

Return to 140

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	633

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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**	[illegible]	[illegible]	[illegible]

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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

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At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
$42,000		**Your Tax Is**	
42,000	**42,050**	1,263	1,152
42,050	**42,100**	1,265	1,154
42,100	**42,150**	1,266	1,155
42,150	**42,200**	1,268	1,157
42,200	**42,250**	1,270	1,158
42,250	**42,300**	1,271	1,160
42,300	**42,350**	1,273	1,161
42,350	**42,400**	1,275	1,162
42,400	**42,450**	1,276	1,164
42,450	**42,500**	1,278	1,165
42,500	**42,550**	1,280	1,167
42,550	**42,600**	1,282	1,168
42,600	**42,650**	1,283	1,170
42,650	**42,700**	1,285	1,171
42,700	**42,750**	1,287	1,172
42,750	**42,800**	1,288	1,174
42,800	**42,850**	1,290	1,175
42,850	**42,900**	1,292	1,177
42,900	**42,950**	1,293	1,178
42,950	**43,000**	1,295	1,180
$43,000		**Your Tax Is**	
43,000	**43,050**	1,297	1,181
43,050	**43,100**	1,298	1,183
43,100	**43,150**	1,300	1,184
43,150	**43,200**	1,302	1,185
43,200	**43,250**	1,303	1,187
43,250	**43,300**	1,305	1,188
43,300	**43,350**	1,307	1,190
43,350	**43,400**	1,308	1,191
43,400	**43,450**	1,310	1,193
43,450	**43,500**	1,312	1,194
43,500	**43,550**	1,313	1,196
43,550	**43,600**	1,315	1,197
43,600	**43,650**	1,317	1,198
43,650	**43,700**	1,318	1,200
43,700	**43,750**	1,320	1,201
43,750	**43,800**	1,322	1,203
43,800	**43,850**	1,324	1,204
43,850	**43,900**	1,325	1,206
43,900	**43,950**	1,327	1,207
43,950	**44,000**	1,329	1,208
$44,000		**Your Tax Is**	
44,000	**44,050**	1,330	1,210
44,050	**44,100**	1,332	1,211
44,100	**44,150**	1,334	1,213
44,150	**44,200**	1,335	1,214
44,200	**44,250**	1,337	1,216
44,250	**44,300**	1,339	1,217
44,300	**44,350**	1,340	1,219
44,350	**44,400**	1,342	1,220
44,400	**44,450**	1,344	1,221
44,450	**44,500**	1,345	1,223
44,500	**44,550**	1,347	1,224
44,550	**44,600**	1,349	1,226
44,600	**44,650**	1,350	1,227
44,650	**44,700**	1,352	1,229
44,700	**44,750**	1,354	1,230
44,750	**44,800**	1,355	1,232
44,800	**44,850**	1,357	1,233
44,850	**44,900**	1,359	1,234
44,900	**44,950**	1,360	1,236
44,950	**45,000**	1,362	1,237

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
$45,000		**Your Tax Is**	
45,000	**45,050**	1,364	1,239
45,050	**45,100**	1,366	1,240
45,100	**45,150**	1,367	1,242
45,150	**45,200**	1,369	1,243
45,200	**45,250**	1,371	1,244
45,250	**45,300**	1,372	1,246
45,300	**45,350**	1,374	1,247
45,350	**45,400**	1,376	1,249
45,400	**45,450**	1,377	1,250
45,450	**45,500**	1,379	1,252
45,500	**45,550**	1,381	1,253
45,550	**45,600**	1,382	1,255
45,600	**45,650**	1,384	1,256
45,650	**45,700**	1,386	1,257
45,700	**45,750**	1,387	1,259
45,750	**45,800**	1,389	1,260
45,800	**45,850**	1,391	1,262
45,850	**45,900**	1,392	1,263
45,900	**45,950**	1,394	1,265
45,950	**46,000**	1,396	1,266
$46,000		**Your Tax Is**	
46,000	**46,050**	1,397	1,268
46,050	**46,100**	1,399	1,269
46,100	**46,150**	1,401	1,270
46,150	**46,200**	1,402	1,272
46,200	**46,250**	1,404	1,273
46,250	**46,300**	1,406	1,275
46,300	**46,350**	1,408	1,276
46,350	**46,400**	1,409	1,278
46,400	**46,450**	1,411	1,279
46,450	**46,500**	1,413	1,280
46,500	**46,550**	1,414	1,282
46,550	**46,600**	1,416	1,283
46,600	**46,650**	1,418	1,285
46,650	**46,700**	1,419	1,286
46,700	**46,750**	1,421	1,288
46,750	**46,800**	1,423	1,289
46,800	**46,850**	1,424	1,291
46,850	**46,900**	1,426	1,292
46,900	**46,950**	1,428	1,293
46,950	**47,000**	1,429	1,295
$47,000		**Your Tax Is**	
47,000	**47,050**	1,431	1,296
47,050	**47,100**	1,433	1,298
47,100	**47,150**	1,434	1,299
47,150	**47,200**	1,436	1,301
47,200	**47,250**	1,438	1,302
47,250	**47,300**	1,439	1,304
47,300	**47,350**	1,441	1,305
47,350	**47,400**	1,443	1,306
47,400	**47,450**	1,444	1,308
47,450	**47,500**	1,446	1,309
47,500	**47,550**	1,448	1,311
47,550	**47,600**	1,450	1,312
47,600	**47,650**	1,451	1,314
47,650	**47,700**	1,453	1,315
47,700	**47,750**	1,455	1,316
47,750	**47,800**	1,456	1,318
47,800	**47,850**	1,458	1,319
47,850	**47,900**	1,460	1,321
47,900	**47,950**	1,461	1,322
47,950	**48,000**	1,463	1,324

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
$48,000		**Your Tax Is**	
48,000	**48,050**	1,465	1,325
48,050	**48,100**	1,466	1,327
48,100	**48,150**	1,468	1,328
48,150	**48,200**	1,470	1,329
48,200	**48,250**	1,471	1,331
48,250	**48,300**	1,473	1,332
48,300	**48,350**	1,475	1,334
48,350	**48,400**	1,476	1,335
48,400	**48,450**	1,478	1,337
48,450	**48,500**	1,480	1,338
48,500	**48,550**	1,481	1,340
48,550	**48,600**	1,483	1,341
48,600	**48,650**	1,485	1,342
48,650	**48,700**	1,486	1,344
48,700	**48,750**	1,488	1,345
48,750	**48,800**	1,490	1,347
48,800	**48,850**	1,492	1,348
48,850	**48,900**	1,493	1,350
48,900	**48,950**	1,495	1,351
48,950	**49,000**	1,497	1,352
$49,000		**Your Tax Is**	
49,000	**49,050**	1,498	1,354
49,050	**49,100**	1,500	1,355
49,100	**49,150**	1,502	1,357
49,150	**49,200**	1,503	1,358
49,200	**49,250**	1,505	1,360
49,250	**49,300**	1,507	1,361
49,300	**49,350**	1,508	1,363
49,350	**49,400**	1,510	1,364
49,400	**49,450**	1,512	1,365
49,450	**49,500**	1,513	1,367
49,500	**49,550**	1,515	1,368
49,550	**49,600**	1,517	1,370
49,600	**49,650**	1,518	1,371
49,650	**49,700**	1,520	1,373
49,700	**49,750**	1,522	1,374
49,750	**49,800**	1,523	1,376
49,800	**49,850**	1,525	1,377
49,850	**49,900**	1,527	1,378
49,900	**49,950**	1,528	1,380
49,950	**50,000**	1,530	1,381

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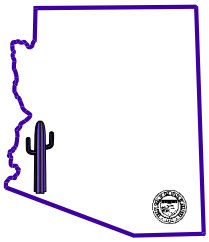

End of Optional Tables

Print Tax Tables X & Y

2011
Arizona Tax Tables X and Y
For Form 140

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

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

(a) If taxable income from Form 140, page 1, line 18 is: Over	But Not over	(b) Enter the amount from Form 140, page 1, line 18		(c) Multiply the amount entered in column (b) by		(d) Enter the result		(e) Subtract		(f) Your tax. Round the result and enter this amount on Form 140, page 1, line 19
$0	$10,000		X	.0259	=		-	0.00	=	
$10,000	$25,000		X	.0288	=		-	$ 29.00	=	
$25,000	$50,000		X	.0336	=		-	$ 149.00	=	
$50,000	$150,000		X	.0424	=		-	$ 589.00	=	
$150,000	and over		X	.0454	=		-	$ 1,039.00	=	

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

(a) If taxable income from Form 140, page 1, line 18 is: Over	But Not over	(b) Enter the amount from Form 140, page 1, line 18		(c) Multiply the amount entered in column (b) by		(d) Enter the result		(e) Subtract		(f) Your tax. Round the result and enter this amount on Form 140, page 1, line 19
$0	$20,000		X	.0259	=		-	0.00	=	
$20,000	$50,000		X	.0288	=		-	$ 58.00	=	
$50,000	$100,000		X	.0336	=		-	$ 298.00	=	
$100,000	$300,000		X	.0424	=		-	$ 1,178.00	=	
$300,000	and over		X	.0454	=		-	$ 2,078.0		

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Line 30 - Unpaid Arizona Use Tax

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

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

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

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

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

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

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

Arizona's Use Tax

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

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

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

Use Tax Worksheet

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Print Unpaid Use Tax Worksheet

Complete the following worksheet to figure your unpaid use tax.

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

The following example shows how to complete the worksheet.

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

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