DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

Arizona Form 140

Resident Personal Income Tax Return

FOR CALENDAR YEAR **2014**

82F ☐ **Check box 82F if filing under extension** OR FISCAL YEAR BEGINNING M M D D 2 0 1 4 AND ENDING M M D D 2 0 Y Y . 66F

1 Your First Name and Middle Initial	Last Name	**Enter your SSN(s).**	Your Social Security Number
1 Spouse's First Name and Middle Initial (if box 4 or 6 checked)	Last Name		Spouse's Social Security No.
2 Current Home Address - number and street, rural route	Apt. No.		Daytime Phone (with area code) 94
3 City, Town or Post Office / State / ZIP Code			Last Names Used in Last Four Prior Year(s) (if different)

FILING STATUS

4 ☐ Married filing joint return

5 ☐ Head of household: Enter name of qualifying child or dependent on next line:

6 ☐ Married filing separate return: Enter spouse's name and Social Security Number above.

7 ☐ Single

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88

81 PM 80 RCVD

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: ***Do not include self or spouse.***

11 ___ Qualifying parents and grandparents

If completing lines 8 through 11, also complete lines 38 through 41.

Dependents

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

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if this person did not qualify as a dependent on your federal return	(f) ✓ if you did not claim this person on your federal return due to educational credits
10a					☐	☐
10b					☐	☐
10c					☐	☐

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

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if age 65 or over	(f) ✓ if died in 2014
11a					☐	☐
11b					☐	☐

12	**Federal adjusted gross income (from your federal return)**	12	00
13	Non-Arizona municipal interest	13	00
14	Ordinary income portion of lump-sum distributions excluded on your federal return	14	00
15	Total federal depreciation	15	00
16	Other additions to income: See instructions on page 7 and include your own schedule	16	00
17	**Subtotal:** Add lines 12 through 16 and enter the total	17	00
18	Total net capital gain or (loss) included on line 12	18	00
19	Total net short-term capital gain or (loss) included on line 12	19	00
20	Total net long-term capital gain or (loss): Enter the amount from your worksheet, line 14, col. (b)	20	00
21	Net long-term capital gain from assets acquired *after* December 31, 2011. Enter the amount from your worksheet, line 14, col. (d)	21	00
22	Multiply line 21 by 20% (.20) and enter the result	22	00
23	Net capital gain derived from investment in qualified small business	23	00
24	Recalculated Arizona depreciation	24	00
25	2013 Arizona depreciation adjustment	25	00
26	Adjustment for I.R.C. §179 expense not allowed	26	00
27	Interest on U.S. obligations such as U.S. savings bonds and treasury bills	27	00
28	Exclusion for federal, Arizona state or local government pensions (up to $2,500 per taxpayer)	28	00
29	Arizona state lottery winnings included as income on your federal return (up to $5,000 only)	29	00
30	U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)	30	00
31	Certain wages of American Indians	31	00
32	Pay received for active service as a member of the reserves, national guard or the U.S. armed forces	32	00
33	Net operating loss adjustment: See instructions on page 11 before you make an entry here	33	00
34	Contributions to 529 College Savings Plans	34	00
35	Other Subtractions: See instructions on page 12 and include your own schedule	35	00
36	Subtract lines 22 through 35 from line 17. Enter the total	36	00

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

	37	Enter the amount from page 1, line 36	37	00
Exemptions	38	Age 65 or over: Multiply the number in box 8 by $2,100	38	00
	39	Blind: Multiply the number in box 9 by $1,500	39	00
	40	Dependents: Multiply the number in box 10 by $2,300	40	00
	41	Qualifying parents and grandparents: Multiply box 11 by $10,000	41	00
	42	**Arizona adjusted gross income:** Subtract lines 38 through 41 from line 37	42	00
Balance of Tax	43	**Deductions:** ***Check box and enter amount.*** See instructions on page 14 ..... 43I ☐ **ITEMIZED** 43S ☐ **STANDARD**	43	00
	44	Personal exemptions: See instructions on page 15	44	00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42.	45	00
	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables	46	00
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 38	47	00
	48	Subtotal of tax: Add lines 46 and 47 and enter the total	48	00
	49	Family income tax credit (from your worksheet in the instructions on page 15)	49	00
	50	Credits from Arizona Form 301, Part 2, line 72	50	00
	51	**Balance of tax:** Subtract lines 49 and 50 from line 48. If the sum of lines 49 and 50 is more than line 48, enter zero	51	00
Total Payments and Refundable Credits	52	Arizona income tax withheld during 2014	52	00
	53	Arizona estimated tax payments for 2014	53	00
	54	2014 Arizona extension payment (Form 204)	54	00
	55	Increased Excise Tax Credit (Form 140PTC or worksheet - see instructions on page 18)	55	00
	56	Property Tax Credit from Form 140PTC	56	00
	57	Other refundable credits: Check the box(es) and enter the total amount ..... 571 ☐ 308-I 572 ☐ 342 573 ☐ 349	57	00
	58	**Total payments and refundable credits:** Add lines 52 through 57 and enter the total	58	00
Tax Due or Overpayment	59	**TAX DUE:** If line 51 is larger than line 58, subtract line 58 from line 51 and enter amount of tax due. Skip lines 60, 61 and 62	59	00
	60	**OVERPAYMENT:** If line 58 is larger than line 51, subtract line 51 from line 58 and enter amount of overpayment	60	00
	61	Amount of line 60 to be applied to 2015 estimated tax	61	00
	62	Balance of overpayment: Subtract line 61 from line 60	62	00

Voluntary Gifts

63 - 73 Voluntary Gifts to:

				Solutions Teams Assigned to Schools	63	00	Arizona Wildlife	64	00
Child Abuse Prevention	65	00		Domestic Violence Shelter	66	00	Political Gift	67	00
National Guard Relief Fund	68	00		Neighbors Helping Neighbors	69	00	Special Olympics	70	00
Veterans' Donations Fund	71	00		I Didn't Pay Enough Fund	72	00	Sustainable State Parks and Road Fund	73	00

74 Political Party (if amount is entered on line 67 - check only one box): 741 ☐ Americans Elect 742 ☐ Democratic 743 ☐ Libertarian 744 ☐ Republican

Penalty	75	Estimated payment penalty and Arizona Long-Term Health Care Savings Account (AZLTHSA) penalty	75	00
	76	761 ☐ Annualized/Other 762 ☐ Farmer or Fisherman 763 ☐ Form 221 included 764 ☐ AZLTHSA Penalty		
	77	Add lines 63 through 73 and 75; enter the total	77	00
Refund or Amount Owed	78	**REFUND:** Subtract line 77 from line 62. If less than zero, enter amount owed on line 79	78	00
		Direct Deposit of Refund: ***Check box 78A*** if your deposit will be ultimately placed in a **foreign account**; see instructions. 78A ☐		
		98 ROUTING NUMBER ☐☐☐☐☐☐☐☐☐ ACCOUNT NUMBER ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ C ☐ Checking or S ☐ Savings		
	79	**AMOUNT OWED:** Add lines 59 and 77. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return	79	00

PLEASE SIGN HERE

I have read this return and any documents 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 STREET ADDRESS | PAID PREPARER'S TIN

PAID PREPARER'S CITY | STATE | ZIP CODE | ( ) PAID PREPARER'S PHONE NUMBER

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016. Include the payment with Form 140.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

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

Dependent Information - Continuation Sheet
from Page 1 Dependents

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

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

Children and other dependents, continued from page 1.

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

Qualifying parents and grandparents, continued from page 1.

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