Test 7504
Form 140PY

ARIZONA

SSN: 400-00-7504

Description: Part year, H of H, over 65, blind, in Military, Direct Deposit

Arizona Information:

Forms used: Form 140PY (resident of AZ, CA, and NC), Schedule APY, Form AZ-8453

Other:

Clean Election Deduction = 0

AZ Estimated Tax Payments = 3,500

Routing Number: 021234567

SAVINGS Acct #: 122122123

Contributions to the following check-off funds: AZ Wildlife: 10, Citizens' Clean Elections: 15, Child Abuse Prevention: 20, Domestic Violence Shelter: 25, National Guard Relief: 30, Neighbors Helping Neighbors: 35, Special Olympics: 40, Veterans' Fund: 45, Political Gift (Republican Party): 50, Total contributions: 270

AZ residency: March 17 to October 10

Family income tax credit = 80

Income Information:	**Total**	**Arizona**
Wages from two W-2 Forms	36,000	15,000
Interest (including $1,000 US Savings Bonds)	1,515	1,515
Dividends	655	655
Schedule C (Net Business Income) (CA)	13,250	—
Unemployment comp. from 1099-G (NC)	3,560	—
Schedule SE (self employment tax deduction)	936	—
IRA Deduction	1,000	1,000
Federal AGI	53,044	
Deductions and Adjustments		
Schedule A: Medical and Dental (before reduction)	2,000	2,000
State/Local Taxes (W2 + Estimated)	4,642	4,642
Real Estate Taxes	1,150	1,150
Personal Property Taxes	296	296
Home Mortgage Interest	7,000	7,000

Preparer Information:
Firm = Drake Income Tax
Address = 235 Palmer Street, Franklin, NC 28734-1234
Phone = 828-888-8888
Self Employed = No
PTIN = P24680000
EIN = 56-1494243

ARIZONA FORM **140PY**

Part-Year Resident Personal Income Tax Return

OR FISCAL YEAR BEGINNING M M D D Y Y Y Y AND ENDING M M D D Y Y Y Y

FOR CALENDAR YEAR **2010**

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

ONE STAPLE. NO TAPE.

1 Your First Name and Initial: KAYE P	Last Name: DUTY	Your Social Security No.: 400-00-7504
Spouse's First Name and Initial *(if box 4 or 6 checked)* 1	Last Name	Spouse's Social Security No.
2 Current Home Address - number and street, rural route: 1330 N WINDY DRAW CIRCLE — Apt. No.	Daytime Phone (with area code): (520) 349-5827	94 Home Phone (with area code): (520) 524-0612
3 City, Town or Post Office: ELOY — State: AZ — Zip Code: 85231		

You must enter your SSN(s).

Filing Status

4 ☐ Married filing joint return

5 ☒ Head of household ..... ▶ NAME OF QUALIFYING CHILD OR DEPENDENT: TRUDY DUTY

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

7 ☐ Single

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

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

8	01	Age 65 or over (you and/or spouse)
9	01	Blind (you and/or spouse)
10	01	Dependents. *From page 2, line A2 – **do not include self or spouse.***
11		Qualifying parents and ancestors of your parents *from page 2, line A5.*

12-13 Residency Status ***(check one):*** 12 ☐ Part-Year Resident Other than Active Military 13 ☒ Part-Year Resident Active Military

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

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

14	Federal AGI	14	53,044 00
15	Arizona income *(from page 2, line B19)*	15	16,170 00
16	Additions to income *(from page 2, line C24)* .	16	00
17	*Add* lines 15 and 16	17	16,170 00
18	Subtractions: *No. from line D34a* ▶ 181 ☐	18	6,900 00
19	Arizona AGI: Line 17 *minus* line 18	19	9,270 00
20	20I ☒ **ITEMIZED** 20S ☐ **STANDARD**	20	14,108 00
21	Personal exemptions	21	4,200 00
22	AZ taxable inc.: Line 19 *minus* lines 20 & 21	22	00
23	Compute the tax: *Use Tax Table X or Y*	23	00
24	Tax from recapture of credits	24	00
25	Subtotal of tax: *Add* lines 23 and 24	25	00
26 - 27	261 ☒ **YOURSELF** 262 ☐ **SPOUSE**	27	00
28	Reduced tax: *Subtract line 27 from line 25* ...	28	00
29	Family income tax credit *from worksheet on page 19 of the instructions*	29	80 00
30	Credits from Arizona Form 301, Part II, line 59, or Forms 310, 321, 322 and 323 if Form 301 is not required	30	00
31	Credit type: *Enter form number of each credit claimed* 31 3 3 3 3		
32	Clean Elections Fund Tax Credit: *From worksheet on page 20 of the instructions*	32	00
33	Balance of tax: *Subtract* lines 29, 30 and 32 from line 28. If the sum of lines 29, 30 and 32 is more than line 28, *enter zero*	33	00
34	Arizona income tax withheld during 2010	34	162 00
35	Arizona estimated tax payments for 2010	35	3,500 00
36	2010 Arizona extension payment (Form 204)	36	00
37	Increased Excise Tax Credit: *From worksheet on page 21 of the instructions*	37	00
38	Other refundable credits: *Check the box(es) and enter the amount(s)* ..... 381 ☐ Form 308-I 382 ☐ Form 342	38	00
39	Total payments/refundable credits: *Add* lines 34 through 38	39	3,662 00
40	**TAX DUE:** If line 33 is larger than line 39, *subtract* line 39 from line 33, and *enter amount of tax due. Skip lines 41, 42 and 43*	40	00
41	**OVERPAYMENT:** If line 39 is larger than line 33, *subtract* line 33 from line 39, and *enter amount of overpayment*	41	3,662 00
42	Amount of line 41 to be applied to 2011 estimated tax	42	00
43	Balance of overpayment: *Subtract* line 42 from line 41	43	3,662 00

44 - 54 Voluntary Gifts to .....

			Aid to Education (*entire* refund only)	44	00	Arizona Wildlife	45	10	00
Citizens Clean Elections ..	46	15 00	Child Abuse Prevention...	47	20 00	Domestic Violence Shelter	48	25	00
I Didn't Pay Enough Fund	49	30 00	National Guard Relief Fund	50	30 00	Neighbors Helping Neighbors	51	35	00
Special Olympics	52	40 00	Veterans' Donations Fund	53	45 00	Political Gift	54	50	00

55 *Check only one* if making a political gift: ..... 551 ☐ Democratic 552 ☐ Green 553 ☐ Libertarian 554 ☐ Republican

56	Estimated payment penalty and MSA withdrawal penalty	56	00
57	*Check applicable boxes* ..... 571 ☐ Annualized/Other 572 ☐ Farmer or Fisherman 573 ☐ Form 221 attached 574 ☐ MSA Penalty		
58	Total of lines 44 through 54 and 56	58	300 00
59	**REFUND:** *Subtract* line 58 from line 43. If less than zero, *enter amount owed on line 60*	59	3,362 00
60	**AMOUNT OWED:** *Add* lines 40 and 58. *Make check payable to Arizona Department of Revenue; **include SSN on payment***	60	00

Direct Deposit of Refund: ***Check box 59A*** if your deposit will be ultimately placed in a **foreign account**; *see instructions* ..... 59A ☐

98 ROUTING NUMBER 0 2 1 2 3 4 5 6 7 — ACCOUNT NUMBER 1 2 3 1 2 3 1 2 3 — C Checking or S Savings

☐ **Payment enclosed.** *Check the box and attach your payment to the upper left corner of this page.*

ADOR 10149 (10) Previous ADOR 91-0069

Your Name (as shown on page 1)	Your Social Security No.
KAYE P DUTY	400-00-7504

PART A: Dependents

A1 *List children and other dependents.* Do not list yourself or spouse. 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 2010
TRUDY DUTY	341-23-2132	DAUGHTER	12

A2 *Enter total number of persons listed in A1* here and on the front of this form, box 10 ..... TOTAL **A2** 1

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 ancestors of your parents.* 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 ancestor of your parents, see pages 5 and 6 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2010

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

PART B: Arizona Percent of Total Income

B6 Dates of Arizona residency: From 03 17 2008 to 10 10 2008.
List other state(s) of residency: NC CA

		2010 FEDERAL Amount from Federal Return		2010 ARIZONA Amount Only	
B7	Wages, salaries, tips, etc.	36,000	00	15,000	00
B8	Interest	1,515	00	1,515	00
B9	Dividends	655	00	655	00
B10	Arizona income tax refunds		00		00
B11	Alimony received		00		00
B12	Business income (or loss) *from federal Schedule C*	13,250	00		00
B13	Gains (or losses) *from federal Schedule D*		00		00
B14	Rents, royalties, partnerships, estates, trusts, small business corporations *from federal Schedule E*		00		00
B15	Other income reported on your federal return	3,560	00		00
B16	**Total income:** *Add* lines B7 through B15	54,980	00	17,170	00
B17	Federal adjustments. *Attach your own schedule*	1,936	00	1,000	00
B18	Federal adjusted gross income: *Subtract* line B17 from line B16 in the FEDERAL column	53,044	00		
B19	Arizona income: *Subtract* line B17 from line B16 in the ARIZONA column. *Enter here and on the front of this form, line 15*			16,170	00
B20	Arizona percentage: *Divide* line B19 by line B18, and *enter the result* (not over 100%)			30.5	%

PART C: Additions

C21	I.R.C. §179 expense in excess of allowable amount		00
C22	Total depreciation included in Arizona gross income		00
C23	Other additions to income: *See instructions and attach your own schedule*		00
C24	Total: *Add* lines C21 through C23. *Enter here and on the front of this form on line 16*		00

PART D: Subtractions from Income

D25	Exemption: Age 65 or over. Multiply the number in box 8, page 1, by $2,100	2,100	00		
D26	Exemption: Blind. *Multiply* the number in box 9, page 1, by $1,500	1,500	00		
D27	Exemption: Dependents. *Multiply* the number in box 10, page 1, by $2,300	2,300	00		
D28	Exemption: Qualifying parents and ancestors. *Multiply* the number in box 11, page 1, by $10,000		00		
D29	Total exemptions: *Add* lines D25 through D28	5,900	00		
D30	*Multiply line D29 by the percentage on line B20, and enter the result*			5,900	00
D31	Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column			1,000	00
D32	Arizona state lottery winnings included on line B15 in the ARIZONA column (up to $5,000 only)				00
D33	U.S. Social Security or Railroad Retirement Act benefits included in your ARIZONA income				00
D34	Construction of an energy efficient residence: *See page 12 of instructions. Enter number then amount* D34a				00
D35	Other subtractions from income: *See instructions and attach your own schedule*				00
D36	Total: *Add* lines D30 through D35. *Enter here and on the front of this form, line 18*			6,900	00

E37 Last name(s) used in prior years – *if different from name(s) used in current year:*

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: EXECUTIVE CHEF

SPOUSE'S SIGNATURE | DATE | SPOUSE'S OCCUPATION

PAID PREPARER'S SIGNATURE | DATE | FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED): DRAKE INCOME TAX

PAID PREPARER'S TIN: P24680000 | PAID PREPARER'S ADDRESS: 235 PALMER ST, FRANKLIN, NC 28734-1234 | PAID PREPARER'S PHONE NO.: (520) 524-0612

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(PY)

Itemized Deductions
For Part-Year Residents

2010

Attach to your return.

Your Name as shown on Form 140PY	Your Social Security Number
KAYE P DUTY	400-00-7504
Spouse's Name as shown on Form 140PY	Spouse's Social Security Number

Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

1 Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	1	2,000	00
2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	2	5,108	00
3 Interest expense: *See instructions*	3	7,000	00
4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	4		00

Casualty and Theft Losses

5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the $100 per loss floor	5		00			
6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the $100 per loss floor	6		00			
7 Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident	7		00			
8 *Divide* line 7 by line 6, and *enter the percentage*	8		%			
9 *Multiply* line 5 by the percentage on line 8				9		00

Job Expenses and Other Miscellaneous Expenses

10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation	10		00			
11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	11		00			
12 *Divide* line 11 by line 10, and *enter the percentage*	12		%			
13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation	13		00			
14 *Multiply* line 13 by the percentage on line 12	14		00			
15 Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	15		00			
Skip lines 16 through 20 if not deducting gambling losses.						
16 Wagering losses included on line 15	16		00			
17 Total gambling winnings included in your Arizona gross income	17		00			
18 Arizona lottery subtraction from Form 140PY, page 2, line D32	18		00			
19 Maximum allowable gambling loss deduction: *Subtract* line 18 from line 17	19		00			
20 If line 19 is less than line 16, *subtract* line 19 from line 16; otherwise *enter "zero"*	20		00			
21 If you completed lines 16 through 20, *subtract* line 20 from line 15. If you skipped lines 16 through 20, *enter amount on line 15* here	21		00			
22 *Add* lines 14 and 21				22		00

Total Itemized Deductions

23 Arizona itemized deduction: *Add* lines 1, 2, 3, 4, 9, and 22. *Enter the result here and on* Form 140PY, page 1, line 20	23	14,108	00

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

Preliminary Form

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. **07**

Name(s) shown on Form 1040: KAYE P DUTY

Your social security no.: 400 00 7504

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	2,000	
	2	Enter amount from Form 1040, line 38 . . (2) 53,044			
	3	Multiply line 2 by 7.5% (.075)	3	3,978	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 0
Taxes You Paid (See instructions.)	5	State and local income taxes	5	4,642	
	6	Real estate taxes (see instructions)	6	1,150	
	7	New motor vehicle taxes from line 11 of the worksheet on page 2. (for certain vehicles purchased in 2009)	7		
	8	Other taxes. List type and amount ▶ Personal Prop.	8	296	
	9	Add lines 5 through 8			9 6,088
Interest You Paid (See instructions.)	10	Home mortgage interest and points reported to you on Form 1098	10	7,000	
	11	Home mortgage interest not reported to you on Form 1098. If paid to person from whom you bought the home, show that person's name, identifying no., and address ▶	11		
Note. Your mortgage interest deductions may be limited (see instructions).	12	Points not reported to you on Fm. 1098. See inst. for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14			15 7,000
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16		
	17	Other than by cash or check. If any gift of $250 or more, see instructions. You must attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions (See instructions.)	21	Unreimbursed empl. exp. Attach Form 2106 or 2106-EZ if required. ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 . . (25)			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28	Other - - from list in instructions. List type and amount ▶			28
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29 13,088
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2010

 Copyright Forms (Software Only) - 2010 TW

DRAFT as of 06/29/10

22222

a Employee's social security number: 400-00-7504

OMB No. 1545-0008

b Employer identification number (EIN): 56-1234567

1 Wages, tips, other compensation: 21,000.00

2 Federal income tax withheld: 800.00

c Employer's name, address, and ZIP code

UNITED STATES ARMY
1905 BOOTSHINE DR
ALEXANDRIA VA 16847

3 Social security wages: 21,000.00

4 Social security tax withheld: 1,302.00

5 Medicare wages and tips: 21,000.00

6 Medicare tax withheld: 305.00

7 Social security tips

8 Allocated tips

d Control number

9 Advance EIC payment

10 Dependent care benefits

e Employee's first name and initial — Last name — Suff.

KAYE P DUTY
1320 WINDY DRAW CIRCLE
ELOY AZ 85231

11 Nonqualified plans

12a Code

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐

12b Code

14 Other

12c Code

12d Code

f Employee's address and ZIP code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NC	56-1234567	21,000.00	980.00			

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

22222

a Employee's social security number: 400-00-7504

OMB No. 1545-0008

b Employer identification number (EIN): 56-1124567

1 Wages, tips, other compensation: 15,000.00

2 Federal income tax withheld: 950.00

c Employer's name, address, and ZIP code

ELOY FAMILY RESTAURANT
106 W ELOY AVE
ELOY AZ 85231

3 Social security wages: 15,000.00

4 Social security tax withheld: 930.00

5 Medicare wages and tips: 15,000.00

6 Medicare tax withheld: 218.00

7 Social security tips

8 Allocated tips

d Control number

9 Advance EIC payment

10 Dependent care benefits

e Employee's first name and initial — Last name — Suff.

KAYE P DUTY
1320 WINDY DRAW CIRCLE
ELOY AZ 85231

11 Nonqualified plans

12a Code

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐

12b Code

14 Other

12c Code

12d Code

f Employee's address and ZIP code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
AZ	56-1124567	15,000.00	162.00			

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	Certain Government Payments
STATE OF NORTH CAROLINA 1000 RALEIGH RD RALEIGH NC 27634		$ 3,560.00	2010	
		2 State or local income tax refunds, credits, or offsets $	Form 1099-G	
PAYER'S federal identification number 41-1111141	RECIPIENT'S identification number 400-00-7504	3 Box 2 amount is for tax year	4 Federal income tax withheld $	**Copy B** **For Recipient**
RECIPIENT'S name KAYE P DUTY		5 ATAA payments $	6 Taxable grants $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 1330 N WINDY DRAW CIRCLE		7 Agriculture payments $	8 Box 2 is trade or business income ► ☐	
City, state, and ZIP code ELOY AZ 85231				
Account number (see instructions)				

Form **1099-G** (keep for your records) Department of the Treasury - Internal Revenue Service