



# 2011 Arizona PATS Test

Test: 400-00-7501

Form: 140NR

**Description:** Nonresident, H of H, 1 Dependent, Refund

**Forms used**

Form 140NR (resident of CA), Schedule ANR, Schedule 1, Schedule 2, Form AZ-8453

**Other**

Clean Election Deduction = Yes

AZ Estimated Tax Payments = 1,400

Refund to: Aid to Education Fund

Schedule 1 for Depreciation and Section 179 expense adjustments, Form 301, Form 309

**Income Information**

	<b><u>Total</u></b>	<b><u>Arizona</u></b>
Wages from two W-2 Forms	77,000	32,000
Interest	14	-
Other Gains/Losses from Form 4797	4,730	4,730
Schedule E (Net Rental Income)	27,480	27,480
Schedule F (Net Farming Loss)	(46,225)	(46,225)
Federal AGI	63,125	

**Deductions and Adjustments**

	<b><u>Total</u></b>	<b><u>Arizona</u></b>
Schedule A: Medical and Dental (before reduction)	9,119	
State/Local Taxes (W2 + Estimated)	3,675	
Real Estate Taxes	80	
Personal Property Taxes	1,120	
Home Mortgage Interest	12,547	
Charitable Contributions	5,000	
Depreciation: excluding Section 179	4,590	4,590
Section 179 Expense	100,000	100,000

**Preparer Information**

Name = John Doesky

Firm = Doesky Raebabe and Mimi

Address = 235 Business Street, Cheesetown, PA 17201

Phone = 888-555-1111

Self Employed = No

SSN = 400-25-9517

EIN = 88-6863879

Nonresident Personal Income Tax Return

OR FISCAL YEAR BEGINNING MM, D, D, Y, Y, Y, Y AND ENDING MM, D, D, Y, Y, Y, Y

82F Check box 82F if filing under extension

89 X

Form fields for personal information: Your First Name and Initial, Last Name, Spouse's First Name and Initial, Last Name, Current Home Address, Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

Filing Status and Exemptions section. Includes options for Married filing joint return, Head of household, Married filing separate return, Single, and exemptions for Age 65 or over, Blind, and Dependents.

11-13 Residency Status (check one): 11 Nonresident 12 Nonresident Active Military 13 Composite Return

Main tax calculation table with columns for line numbers, descriptions, and amounts. Includes lines for Federal AGI, Arizona income, additions to income, subtractions, Arizona AGI, exemptions, taxable income, tax due, overpayment, and refund.

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.
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**PART A: Dependents - do not list yourself or spouse**

**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..... 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:  
 

**PART B: Arizona Percent of Total Income**

**B4** Check box B4 if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act..... **B4**

	2011 FEDERAL Amount from Federal Return	2011 ARIZONA Source Amount Only
<b>B5</b> Wages, salaries, tips, etc.....	00	00
<b>B6</b> Interest .....	00	00
<b>B7</b> Dividends.....	00	00
<b>B8</b> Arizona income tax refunds.....	00	00
<b>B9</b> Business income (or loss) from federal Schedule C .....	00	00
<b>B10</b> Gains (or losses) from federal Schedule D .....	00	00
<b>B11</b> Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	00	00
<b>B12</b> Other income reported on your federal return .....	00	00
<b>B13 Total income:</b> Add lines B5 through B12 .....	00	00
<b>B14</b> Other federal adjustments. Attach your own schedule .....	00	00
<b>B15</b> Federal adjusted gross income. Subtract line B14 from line B13 in the FEDERAL column .....	00	
<b>B16</b> Arizona income: Subtract line B14 from line B13 in the ARIZONA column. Enter here and on the front of this form on line 15.....		00
<b>B17 Arizona percentage:</b> Divide line B16 by line B15, and enter the result (not over 100%) .....		%

**PART C: Additions to Income**

<b>C18</b> I.R.C. §179 expense in excess of allowable amount. Also see the instructions for line D30 .....	00
<b>C19</b> Total depreciation included in Arizona gross income.....	00
<b>C20</b> Other additions to income. See instructions and attach your own schedule .....	00
<b>C21 Total:</b> Add lines C18 through C20. Enter here and on the front of this form on line 16 .....	00

**PART D: Subtractions from Income**

<b>D22</b> Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100 .....	00
<b>D23</b> Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	00
<b>D24</b> Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	00
<b>D25</b> Total exemptions: Add lines D22 through D24.....	00
<b>D26</b> Multiply line D25 by the percentage on line B17, and enter the result .....	00
<b>D27</b> Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column .....	00
<b>D28</b> Arizona state lottery winnings included on line B12 in the ARIZONA column (up to \$5,000 only) .....	00
<b>D29</b> Agricultural crops contributed to Arizona charitable organizations.....	00
<b>D30</b> Adjustment for I.R.C. §179 expense not allowed .....	00
<b>D31</b> Other subtractions from income. See instructions and attach your own schedule .....	00
<b>D32 Total:</b> Add lines D26 through D31. Enter here and on the front of this form, line 17.....	00

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

**E33**  

<b>PLEASE SIGN HERE</b>	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.		
	<b>→</b> _____	DATE _____	OCCUPATION _____
	<b>→</b> _____	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(NR)**

**Itemized Deductions  
For Nonresidents**

**2011**

**Attach to your return.**

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

**Adjustment to Medical and Dental Expenses**

1 Medical and dental expenses .....	<b>1</b>		00
2 Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1 .....	<b>2</b>		00
3 Medical expenses allowed to be taken as a federal itemized deduction .....	<b>3</b>		00
4 Add line 2 and line 3, and enter the result .....	<b>4</b>		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 .....	<b>5</b>		00
6 If line 4 is more than line 1, subtract line 1 from line 4 .....	<b>6</b>		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 .....	<b>7</b>		00
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**Adjustment to Gambling Losses**

8 Wagering losses allowed as a federal itemized deduction .....	<b>8</b>		00
9 Total gambling winnings included in your federal adjusted gross income .....	<b>9</b>		00
10 Arizona lottery subtraction from Form 140NR, page 2, line D28 .....	<b>10</b>		00
11 Maximum allowable gambling loss deduction: Subtract line 10 from line 9 .....	<b>11</b>		00
12 If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero" .....	<b>12</b>		00

**Adjustment to Charitable Contributions**

13 Amount of charitable contributions for which you are taking a credit under Arizona law .....	<b>13</b>		00
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**Itemized Deductions**

14 Add the amounts on lines 5 and 7 .....	<b>14</b>		00
15 Add the amounts on lines 6, 12 and 13 .....	<b>15</b>		00
16 Total federal itemized deductions allowed to be taken on federal return .....	<b>16</b>		00
17 Enter the amount from line 14 above .....	<b>17</b>		00
18 Add lines 16 and 17 .....	<b>18</b>		00
19 Enter the amount from line 15 above .....	<b>19</b>		00
20 Adjusted itemized deductions: Subtract line 19 from line 18 .....	<b>20</b>		00
21 Enter your Arizona percentage from Form 140NR, page 2, line B17 .....	<b>21</b>		%
22 Arizona itemized deductions: Multiply line 20 by the percentage on line 21. Enter the result here and on Form 140NR, page 1, line 19 .....	<b>22</b>		00



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

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 <input type="text" value="2"/>	2		
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
<b>Taxes You Paid</b>	5 State and local (check only one box):		5		
	a	<input type="checkbox"/> Income taxes, or			
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8		9	
<b>Interest You Paid</b>	10	Home mortgage interest and points reported to you on Form 1098	10		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
		-----			
	12	Points not reported to you on Form 1098. See instructions 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	
<b>Gifts to Charity</b>	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 <b>must</b> attach Form 8283 if over \$500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18		19	
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
		-----			
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 <input type="text" value="25"/>	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	
<b>Other Miscellaneous Deductions</b>	28	Other—from list in instructions. List type and amount ▶		28	
<b>Total Itemized Deductions</b>	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40		29	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

For the calendar year 2011, or  
fiscal year beginning [M,M|D,D|Y,Y,Y,Y] and ending [M,M|D,D|Y,Y,Y,Y].

**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

**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.....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.....from Form 321 ▶	13		00
14	Credit for Contributions Made or Fees Paid to Public Schools.....from Form 322 ▶	14		00
15	Credit for Contributions to Private School Tuition Organizations.....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.....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	<b>Total Available Tax Credits:</b> Add lines 1 through 27.....	28		00

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
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**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.....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.....Form 321 ▶	50		00
51 Credit for Contributions Made or Fees Paid to Public Schools.....Form 322 ▶	51		00
52 Credit for Contributions to Private School Tuition Organizations.....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.....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 <b>Total Tax Credits Claimed:</b> 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



### Schedule of Income Allocation

Complete this schedule only if you are an Arizona resident who is also considered to be a resident of another state under the laws of that other state (dual resident); otherwise skip this schedule. See pages 2 and 8 of the instructions.

	(a) Amount reported on your 2011 federal return.	(b) Amount entered in column (a) reported on your 2011 Form 140.	(c) Amount entered in column (a) reported on your 2011 return filed to your statutory state of residence.	(d) Amount entered in column (c) that would be sourced to your statutory state of residence as income of a nonresident of that state.
1 Wages, salaries, tips, etc.....	\$ 00	\$ 00	\$ 00	\$ 00
2 Interest.....	\$ 00	\$ 00	\$ 00	\$ 00
3 Dividends.....	\$ 00	\$ 00	\$ 00	\$ 00
4 Business income (or loss) from federal Schedule C.....	\$ 00	\$ 00	\$ 00	\$ 00
5 Gains (or losses) from federal Schedule D.....	\$ 00	\$ 00	\$ 00	\$ 00
6 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	\$ 00	\$ 00	\$ 00	\$ 00
7 Other income reported on your federal return.....	\$ 00	\$ 00	\$ 00	\$ 00
8 Total Income: Add lines 1 through 7 ....	\$ 00	\$ 00	\$ 00	\$ 00
9a Other federal adjustments: List on lines 9a through 9c:	\$ 00	\$ 00	\$ 00	\$ 00
9b	\$ 00	\$ 00	\$ 00	\$ 00
9c	\$ 00	\$ 00	\$ 00	\$ 00
9d Total adjustments: Add lines 9a through 9c for each column.....	\$ 00	\$ 00	\$ 00	\$ 00
10 Adjusted Gross Income: Subtract line 9d from line 8 for each column.....	\$ 00	\$ 00	\$ 00	\$ 00

**Listing of Additional Dependents, Parents/Ancestors,  
Other Additions, and Other Subtractions**

Name(s) as shown on Forms 140, 140A, 140NR, or 140PY	Social Security Number
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**Additional Dependents**

	FIRST AND LAST NAME	SSN	RELATIONSHIP	No. of Months Lived in Your Home in 2011
Dependent 4				
Dependent 5				
Dependent 6				
Dependent 7				
Dependent 8				
Dependent 9				
Dependent 10				
Dependent 11				
Dependent 12				
Dependent 13				
Dependent 14				

**Additional Qualifying Parent/Ancestors**

Parent/Ancestor 2			
Parent/Ancestor 3			
Parent/Ancestor 4			

**Other Additions Listing** Note: Removed IRC179 Expense from Additions (rev 10/6/2011)

Description	Amount
Pension Adjustments	
Married Persons Filing Separate Returns	
Partnership Income	
Fiduciary Adjustment	
Net Operating Losses	
Items Previously Deducted for Arizona Purposes	
Non-Arizona Municipal Interest	
Ordinary Income Portion of Lump Sum Distribution Excluded on Your Federal Return	
Claim of Right Adjustment for Amounts Repaid in 2011	
Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years	
Medical Savings Account (MSA) Distributions	
Addition to S Corporation Income Due to Credits Claimed	
Solar Hot Water Heating Plumbing Stub Out And Electric Vehicle Recharge Outlet Expenses	
Wage Expense for Employers of TANF Recipients	
Motion Picture Production Expenses	
Agricultural Water Conservation System Credit	
Adj. Basis in Prop. for Which You Have Claimed a Credit For Investment In Qualified Small Businesses	
Depreciation or Amortization for a Water Conservation System	
Nonqualified Withdrawals from 529 College Savings Plans	
Other Adjustments (see instructions)	
<b>Total Other Additions</b>	

**Other Subtractions Listing** Note: Removed IRC179 Expense from Subtractions (rev 10/6/2011)

Description	Amount
Previously Reported Gain on Decedent's Installment Sale	
Fiduciary Adjustment	
Partnership Income	
Federally Taxable Arizona Municipal Interest	
Adoption Expenses	
Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace	
Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years	
Certain Expenses Not Allowed for Federal Purposes	
Qualified State Tuition Program Distributions	
Subtraction for World War II Victims	
Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year	
Agricultural Crops Given to Arizona Charities	
Contributions to 529 College Savings Plans	
Certain Wages of American Indians	
Deposits Made Into Your MSA	
Employer Contributions Made to Employee MSAs	
Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year	
Recalculated Arizona Depreciation	
Exclusion for U.S. Government, Arizona State, or Local Government Pensions	
Compensation Received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces	
Displaced Pupil Choice Grant Awards	
Other Adjustments (see instructions)	
<b>Total Other Subtractions</b>	

Name(s) as shown on Forms 140, 140A, 140NR, or 140PY	Social Security Number
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22222	a Employee's social security number 400-00-7501	OMB No. 1545-0008				
b Employer identification number (EIN) 11-1222334		1 Wages, tips, other compensation 45,000.00	2 Federal income tax withheld 1,100.00			
c Employer's name, address, and ZIP code SUNSHINE FARMS 1382 PACIFIC COAST HWY CARPENTERIA CA 96550		3 Social security wages 45,000.00	4 Social security tax withheld 2,790.00			
		5 Medicare wages and tips 45,000.00	6 Medicare tax withheld 652.50			
		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. MARVIN E GOLDEN 452 SIERRA VERDE CT SANTA BARBARA CA 90751		11 Nonqualified plans	12a			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b			
		14 Other	12c			
			12d			
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 11-1222334	16 State wages, tips, etc. 45,000.00	17 State income tax 500.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2009

Department of the Treasury—Internal Revenue Service

22222	a Employee's social security number 400-00-7501	OMB No. 1545-0008				
b Employer identification number (EIN) 11-1222333		1 Wages, tips, other compensation 32,000.00	2 Federal income tax withheld 5,600.00			
c Employer's name, address, and ZIP code HATCH CHILE COMPANY 1625 N VIA DE AGUA CALIENTE AJO AZ 86411		3 Social security wages 32,000.00	4 Social security tax withheld 1,984.00			
		5 Medicare wages and tips 32,000.00	6 Medicare tax withheld 464.00			
		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. MARVIN E GOLDEN 452 SIERRA VERDE CT SANTA BARBARA CA 90751		11 Nonqualified plans	12a			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b			
		14 Other	12c			
			12d			
f Employee's address and ZIP code						
15 State AZ	Employer's state ID number 11-1222333	16 State wages, tips, etc. 32,000.00	17 State income tax 1,775.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2009

Department of the Treasury—Internal Revenue Service

# California Resident Income Tax Return 2009

540 C1 Side 1

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2010.

Your first name	Initial	Last name	Your SSN or ITIN	P AC A R RP
If joint return, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO Box, or PMB no.)			Apt. no./Ste. no.   PBA Code	
City (If you have a foreign address, see page 9)			State   ZIP Code	
<b>Prior Name</b>	If you filed your 2008 tax return under a different last name, write the last name only from the 2008 tax return. ● Taxpayer _____ ● Spouse/RDP _____			

**Filing Status**

1  Single

2  Married/RDP filing jointly. (see page 3)

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here \_\_\_\_\_

4  Head of household (with qualifying person). (see page 3)

5  Qualifying widow(er) with dependent child. Enter year spouse/RDP died \_\_\_\_\_

If your California filing status is different from your federal filing status, fill in the circle here . . . . . ●

6 If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle here (see page 9) . . . . . ●  6

**Exemptions**

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2, in the box. If you filled in the circle on line 6, see page 9. . . . . 7  X \$98 = \$ \_\_\_\_\_

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . 8  X \$98 = \$ \_\_\_\_\_

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9  X \$98 = \$ \_\_\_\_\_

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.** \_\_\_\_\_

Total dependent exemptions ● 10  X \$98 = \$ \_\_\_\_\_

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 . . . . . 11 \$ \_\_\_\_\_

**Taxable Income**

12 State wages from your Form(s) W-2, box 16 . . . . . ● 12 \_\_\_\_\_ 00

13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 . . . . . 13 \_\_\_\_\_ 00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . . . ● 14 \_\_\_\_\_ 00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 11). . . . . 15 \_\_\_\_\_ 00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C . . . . . ● 16 \_\_\_\_\_ 00

17 California adjusted gross income. Combine line 15 and line 16 . . . . . ● 17 \_\_\_\_\_ 00

18 Enter the **larger of:** { Your California **itemized deductions** from Schedule CA (540), line 44; **OR** Your California **standard deduction** shown below for your filing status:  
 • Single or Married/RDP filing separately. . . . . \$3,637  
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . \$7,274  
 If the circle on line 6 is filled in, STOP. (see page 11) . . . . . ● 18 \_\_\_\_\_ 00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. . . . . 19 \_\_\_\_\_ 00

**Tax**

31 Tax. Fill in the circle if from:  Tax Table  Tax Rate Schedule  FTB 3800  FTB 3803. . . . . ● 31 \_\_\_\_\_ 00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$160,739, see page 13. . . . 32 \_\_\_\_\_ 00

33 Subtract line 32 from line 31. If less than zero, enter -0- . . . . . 33 \_\_\_\_\_ 00

34 Tax (see page 13). Fill in the circle if from:  Schedule G-1  FTB 5870A. . . . . ● 34 \_\_\_\_\_ 00

35 Add line 33 and line 34. . . . . 35 \_\_\_\_\_ 00

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

40 Enter the amount from Side 1, line 35 ..... 40 | 00

Special Credits

41 New jobs credit, amount generated (see page XX) ..... ● 41 | 00

42 New jobs credit, amount claimed (see page XX) ..... ● 42 | 00

43 Enter credit name \_\_\_\_\_ code no \_\_\_\_\_ and amount ..... ▶ 43 | 00

44 Enter credit name \_\_\_\_\_ code no \_\_\_\_\_ and amount ..... ▶ 44 | 00

45 To claim more than two credits (see page 14) ..... ● 45 | 00

46 Nonrefundable renter's credit (see page 14) ..... ● 46 | 00

47 Add line 42 through line 46. These are your total credits ..... 47 | 00

48 Subtract line 47 from line 40. If less than zero, enter -0- ..... 48 | 00

Other Taxes

61 Alternative minimum tax. Attach Schedule P (540) ..... ● 61 | 00

62 Mental Health Services Tax (see page 15) ..... ● 62 | 00

63 Other taxes and credit recapture (see page 15) ..... ● 63 | 00

64 Add line 48, line 61, line 62, and line 63. This is your total tax. .... ● 64 | 00

71 California income tax withheld (see page 15) ..... ● 71 | 00

72 2009 CA estimated tax and other payments (see page 15) ..... ● 72 | 00

73 Real estate and other withholding (see page 15) ..... ● 73 | 00

74 Excess SDI (or VPDI) withheld. To see if you qualify (see page 15) ..... ● 74 | 00

**Child and Dependent Care Expenses Credit** (see page 16). Attach form FTB 3506.

Payments

75 Qualifying person's social security number ..... ● 75 | -

76 Qualifying person's social security number ..... ● 76 | -

77 Enter the amount from form FTB 3506, Part III, line 8 ..... ● 77 | 00

78 Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12 ..... ● 78 | 00

79 Add line 71, line 72, line 73, line 74, and line 78. These are your total payments (see page 16) ..... 79 | 00

Overpaid Tax/  
Tax Due

91 Overpaid tax. If line 79 is more than line 64, subtract line 64 from line 79 ..... 91 | 00

92 Amount of line 91 you want applied to your 2010 estimated tax ..... ● 92 | 00

93 Overpaid tax available this year. Subtract line 92 from line 91 ..... ● 93 | 00

94 Tax due. If line 79 is less than line 64, subtract line 79 from line 64 ..... 94 | 00

Use Tax

95 Use Tax. **This is not a total line** (see page 16) ..... ● 95 | 00

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

	Code	Amount
California Seniors Special Fund. See instructions, (see page 60) . . . . .	● 400	00
Alzheimer's Disease/Related Disorders Fund . . . . .	● 401	00
California Fund for Senior Citizens . . . . .	● 402	00
Rare and Endangered Species Preservation Program . . . . .	● 403	00
State Children's Trust Fund for the Prevention of Child Abuse . . . . .	● 404	00
California Breast Cancer Research Fund . . . . .	● 405	00
California Firefighters' Memorial Fund . . . . .	● 406	00
Emergency Food for Families Fund . . . . .	● 407	00
California Peace Officer Memorial Foundation Fund . . . . .	● 408	00
California Military Family Relief Fund . . . . .	● 409	00
California Sea Otter Fund . . . . .	● 410	00
California Ovarian Cancer Research Fund . . . . .	● 411	00
Municipal Shelter Spay-Neuter Fund . . . . .	● 412	00
California Cancer Research Fund . . . . .	● 413	00
ALS/Lou Gehrig's Disease Research Fund . . . . .	● 414	00
<b>110</b> Add code 400 through code 414. This is your total contribution . . . . .	● 110	00

**111 AMOUNT YOU OWE.** Add line 94, line 95, and line 110 (see page 17). **Do not send cash.**  
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ● 111 00  
 Pay online – Go to **ftb.ca.gov** and search for **web pay**.

**112** Interest, late return penalties, and late payment penalties . . . . . **112** 00  
**113** Underpayment of estimated tax. Fill in circle:  FTB 5805 attached  FTB 5805F attached . . . . . ● 113 00  
**114** Total amount due (see page 18). Enclose, but **do not** staple, any payment . . . . . **114** 00

**115 REFUND OR NO AMOUNT DUE.** Subtract line 95 and line 110 from line 93 (see page 18).  
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** . . . . . ● 115 00  
 Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip (see page 18).  
 Have you verified the routing and account numbers? **Use whole dollars only.**  
 All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
 Checking \_\_\_\_\_  
 Savings \_\_\_\_\_  
 ● Routing number ● Type ● Account number ● **116** Direct deposit amount 00  
 The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
 Checking \_\_\_\_\_  
 Savings \_\_\_\_\_  
 ● Routing number ● Type ● Account number ● **117** Direct deposit amount 00

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal return.  
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**Sign Here**  
 It is unlawful to forge a spouse's/RDP's signature.  
 Joint return? (see page 19)

Your signature \_\_\_\_\_ Spouse's/RDP's signature (if a joint return, both must sign) \_\_\_\_\_ Date \_\_\_\_\_  
 Daytime phone number (optional) (\_\_\_\_) \_\_\_\_\_  
 Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) \_\_\_\_\_ ● Paid preparer's SSN/PTIN \_\_\_\_\_  
 Firm's name (or yours, if self-employed) \_\_\_\_\_ Firm's address \_\_\_\_\_ ● FEIN \_\_\_\_\_  
 Do you want to allow another person to discuss this return with us (see page 19)? . . . . . ●  Yes  No  
 Print Third Party Designee's Name \_\_\_\_\_ Telephone Number \_\_\_\_\_