Test 7505
Form 140

ARIZONA

SSN: 400-00-7505

Description: Resident, H of H, 9 dependents, Direct Deposit Refund

Arizona Information:

Forms used: Form 140, Schedule A, Schedule 1, Form 301, Form 309, Form 323, Form AZ-8453

Other:

Clean Election Deduction = 5

Routing Number: 022166554

Checking Acct #: 121121123

Contributions to the following check-off funds: AZ Wildlife: 5, Citizens' Clean Elections: 6, Child Abuse Prevention: 7, Domestic Violence Shelter: 8, National Guard Relief: 9, Neighbors Helping Neighbors: 10, Special Olympics: 20, Veterans' Fund: 76, Political Gift (Libertarian Party): 40, Total contributions: 181

Items previously deducted for Arizona purposes	225
Agricultural crops given to AZ charities	225
Taxpayers' Daytime Phone Number:	520-349-5959
Taxpayers' Home Phone Number:	520-524-4837

Income Information:	**Total**
Wages from two W-2 Forms	80,900
Interest on Federal return (does NOT include Non-AZ municipal interest from CO = 500)	500
Pension from Form 1099-R: 15,000 Taxable Amount:	10,000
Arizona Lottery Winnings from Form W-2G	500
Unemployment Compensation from Form 1099-G	5,400
Federal AGI	97,300

Deductions and Adjustments

Schedule A: Medical and Dental (before reduction)	10,500
State/Local Taxes (W2s + 1,250 Oregon Estimated)	3,773
Real Estate Taxes	97
Personal Property Taxes	186
Home Mortgage Interest	3,500
Contributions	2,000
Tax Preparation	150

Preparer Information:
Firm = Pima Tax and Accounting
Address = 202 W Main Street, Tucson, AZ 85701
Phone = 520-524-2921
Self Employed = No
SSN = 400-66-8712
EIN = 91-5552144

ARIZONA FORM **140**

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 . 66

FOR CALENDAR YEAR **2011**

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

89 X

ONE STAPLE IN UPPER LEFT CORNER. NO TAPE.

Your First Name and Initial 1 HAPPY I	Last Name WINNER	You must enter your SSN(s).	Your Social Security No. 400-00-7505
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 1111 STORM CLOUD LN / 9	Daytime Phone (*with area code*) (520) 349-5959		Home Phone (*with area code*) 94 (520) 524-4837
City, Town or Post Office / State / Zip Code 3 TUCSON / AZ / 85701			

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

Filing Status

4 ☐ Married filing joint return

5 ☒ Head of household ..... ▶ NAME OF QUALIFYING CHILD OR DEPENDENT: ANGELA WINNER

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	7	Dependents. *From page 2, line A2 – **do not include self or spouse**.*
11	2	Qualifying parents and grandparents. *From page 2, line A5.*

88 81 80

ATTACH REQUIRED DOCUMENTS IN UPPER LEFT CORNER AFTER PAGE 2 OF THE RETURN. Include any payment, federal and Arizona Schedules A.

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

12	Federal adjusted gross income	12	97,300 00
13	Additions to income *(from page 2, line B12)*	13	725 00
14	Subtractions *(from page 2, line C17 or C30)*	14	36,825 00
15	**Arizona AGI:** Lines (12 + 13) − line 14	15	61,200 00
16	16I ☒ **ITEMIZED** 16S ☐ **STANDARD**	16	19,556 00
17	Personal exemptions	17	4,200 00
18	AZ taxable income: Line 15 − lines (16 + 17)	18	37,444 00
19	Compute tax: *use line 18 and proper tax table*	19	1,020 00
20	Tax from recapture of credits	20	00
21	Subtotal of tax: *Add* lines 19 and 20	21	1,020 00
22 - 23	221 ☒ YOURSELF 222 ☐ SPOUSE	23	5 00
24	Reduced tax: *Subtract* line 23 from line 21	24	1,015 00
25	Family income tax credit *(instructions p. 16)*	25	00
26	Credits *(from Forms 301, 310, 321, 322, 323)*	26	1,015 00
27	Credit type: *Enter form number* of each credit claimed — 27: 309 / 323		
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	0 00
30	Unpaid Arizona use tax *(from worksheet on page 18 of instructions)*	30	23 00
31	**Balance of tax:** *Add* lines 29 and 30	31	23 00
32	Arizona income tax withheld during 2011	32	523 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	523 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	500 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	500 00

43 - 53 Voluntary Gifts to

Aid to Education (*entire* refund only)	43		00	Arizona Wildlife	44	5	00				
Citizens Clean Elections	45	6	00	Child Abuse Prevention	46	7	00	Domestic Violence Shelter	47	8	00
I Didn't Pay Enough Fund	48		00	National Guard Relief Fund	49	9	00	Neighbors Helping Neighbors	50	10	00
Special Olympics	51	20	00	Veterans' Donations Fund	52	76	00	Political Gift	53	40	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	181 00
58	**REFUND:** *Subtract* line 57 from line 42. If less than zero, *enter amount owed on line 59*	58	319 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 1 2 2 1 0 0 0 1 7 — ACCOUNT NUMBER 1 2 3 1 2 3 1 2 3 1 — 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

ADOR 10413 (11)

Your Name (as shown on page 1)	Your Social Security No.
HAPPY I WINNER	400-00-7505

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
ANGELA WINNER	400-55-7560	DAUGHTER	12
GABRIEL WINNER	400-55-7561	SON	12
MICHAEL MONDAY	400-55-7562	SON	12

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** 7

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

NORMAN GREENTREE

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

ZACHARY WINNER

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.*

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2011
DAVID SAINT	400-55-7570	PARENT	12

A5 *Enter total number of persons listed in A4* here and on the front of this form, box 11..... TOTAL **A5** 2

PART B: Additions to Income

B6 Non-Arizona municipal interest	B6	500	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	225	00
B12 Total: *Add* lines B6 through B11. *Enter here and on the front of this form, line 13*	B12	725	00

PART C: Subtractions from Income

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	16,100	00
C16 Exemption: Qualifying parents and grandparents. *Multiply* the number in box 11, page 1, by $10,000	C16	20,000	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	36,100	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	500	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	225	00
C30 Total: *Add lines C17 through C29.* ***Enter here and on the front of this form, line 14***	C30	36,825	00

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

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: ENTERTAINER

➔ SPOUSE'S SIGNATURE | DATE | SPOUSE'S OCCUPATION

PAID PREPARER'S SIGNATURE | DATE | FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED): PIMA TAX AND ACCOUNTING

PAID PREPARER'S TIN: 91-5552144 | PAID PREPARER'S ADDRESS: 202 W MAIN ST TUCSON AZ 85701 | 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
HAPPY I WINNER	400-00-7505
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.*

Adjustment to Medical and Dental Expenses

1	Medical and dental expenses	1	10,500	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	3,202	00			
4	*Add* line 2 and line 3, and *enter the result*	4	3,202	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	7,298	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	500	00			
9	Total gambling winnings included in your federal adjusted gross income	9	500	00			
10	Arizona lottery subtraction from Form 140, page 2, line C20	10	500	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	500	00

Adjustment to Charitable Contributions

13	Amount of charitable contributions for which you are taking a credit under Arizona law				13	500	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	7,298	00			
16	*Add* the amounts on lines 6, 12, 13 and 14	16	1,000	00			
17	Total federal itemized deductions allowed to be taken on federal return	17	13,258	00			
18	*Enter the amount* from line 15 above	18	7,298	00			
19	*Add* lines 17 and 18	19	20,556	00			
20	*Enter the amount* from line 16 above	20	1,000	00			
21	Arizona itemized deductions: *Subtract* line 20 from line 19. *Enter the result* here and on Form 140, page 1, line 16				21	19,556	00

IMPORTANT

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

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2011

Attachment Sequence No. 07

Name(s) shown on Form 1040: HAPPY I WINNER

Your social security number: 400 00 7505

Draft as of 06/22/2011

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	10500	
	2	Enter amount from Form 1040, line 38 [2] 97300			
	3	Multiply line 2 by 7.5% (.075)	3	7298	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 3202
Taxes You Paid	5	State and local **(check only one box):** a ☐ Income taxes, **or** b ☐ General sales taxes	5	3773	
	6	Real estate taxes (see instructions)	6	97	
	7	Personal property taxes	7	186	
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9 4056
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	3500	
Note. Your mortgage interest deduction may be limited (see instructions).	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 3500
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	2000	
If you made a gift and got a benefit for it, see instructions.	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 2000
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	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	150	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24	150	
	25	Enter amount from Form 1040, line 38 [25] 97300			
	26	Multiply line 25 by 2% (.02)	26	1946	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 0
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ GAMBLING LOSSES			28 500
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 13258
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

ARIZONA FORM

301 Nonrefundable Individual Tax Credits and Recapture 2011

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
HAPPY I WINNER	400-00-7505
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	1,020	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	500	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	**Total Available Tax Credits:** *Add* lines 1 through 27				28 1,520 00

Continued on page 2 ➔

IMPORTANT

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
HAPPY I WINNER	400-00-7505

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	1,020	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	5	00
31	*Subtract* line 30 from line 29				31	1,015	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	1,015	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	1,015	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	1,015	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	**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	1,015	00

ARIZONA FORM

309 Credit for Taxes Paid to Another State or Country 2011

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. A separate form must be filed for each state or country for which a credit is claimed.

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security No.
HAPPY I WINNER	400-00-7505
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X *(if joint return)*	Spouse's Social Security No.

Part I Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2011

Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state. *See page 10 of the instructions for a list of state abbreviations*.... CO

Other Country: If claiming a credit for taxes paid to another country, *enter the name of that other country*.....

	(a)	(b)	(c)
1 Description of income item(s). *List each income item separately.*	WAGES		

	(a)	(b)	(c)
2 Amount of income from item listed on line 1 reportable to both Arizona and the other state or country **2**	$ 77,700	$	$
3 Portion of income on line 2 included in Arizona adjusted gross income **3**	$ 77,700	$	$
4 Portion of income on line 2 included in the other state's or country's equivalent of Arizona adjusted gross income **4**	$ 77,700	$	$
5 Income subject to tax by both Arizona and the other state or country. *Enter the smaller of* the amount entered on line 3 or line 4 ..... **5**	$ 77,700	$	$

6 Total income subject to tax in both Arizona and the other state or country. *Add* line 5, columns (a), (b), and (c)..... **6** $ 77,700 00

Part II Computation of Other State or Country Tax Credit

(Read specific line instructions for Part II before completing this part.)

7	Arizona tax liability less any credits (except other state tax credit)	7	1,020 00
8	Amount from Part I, line 6	8	77,700 00
9	Entire income upon which Arizona tax is imposed. *See instructions*	9	77,700 00
10	*Divide* the amount on line 8 by the amount on line 9 (cannot be greater than one)	10	1 . 0 0 0
11	*Multiply* the amount on line 7 by the decimal on line 10	11	1,020 00
12	Income tax paid to: Name of other state or country *(see instructions)*..... CO	12	3,295 00
13	Amount from Part I, line 6	13	77,700 00
14	Entire income upon which other state's or country's income tax is imposed. *See instructions page 5*	14	67,700 00
15	*Divide* the amount on line 13 by the amount on line 14 (cannot be greater than one)	15	0 . 8 7 1
16	*Multiply* the amount on line 12 by the decimal on line 15	16	2,870 00
17	Allowable credit for taxes paid to the above named other state or country: *Enter the smaller of* line 11 or line 16. *See instructions*	17	1,020 00

Your Name (as shown on page 1)	Your Social Security No.
HAPPY I WINNER	400-00-7505

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

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 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, 140NR, 140PY or 140X	Your Social Security No.
HAPPY I WINNER	400-00-7505
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.)*

1a Qualifying contributions made to:
Name of school tuition organization: PHOENIX PREPARATORY SCHOOL
Address of school tuition organization: 7650 W JEFFERSON AVE
PHOENIX AZ 85009

Amount of contributions *made in 2011* to the school tuition organization named on line 1a 750 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**	750 00
2	Single taxpayers or heads of household, *enter $500 here*. Married taxpayers *enter $1000 here*	**2**	500 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**	500 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**	500 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**	500 00

ARIZONA SCHEDULE 1

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

2011

Name(s) as shown on Forms 140, 140A, 140NR, or 140PY	Social Security Number
HAPPY I WINNER	400-00-7505

Additional Dependents

	FIRST AND LAST NAME	SSN	RELATIONSHIP	No. of Months Lived in Your Home in 2010
Dependent 4	LUCKY MONDAY	400-55-7563	SON	12
Dependent 5	ARCHIBALD WINNER	400-93-7564	SON	12
Dependent 6	ZACHARY WINNER	400-55-7565	SON	12
Dependent 7	NORMAN GREENTREE	400-55-7566	OTHER	12
Dependent 8				
Dependent 9				
Dependent 10				
Dependent 11				
Dependent 12				
Dependent 13				
Dependent 14				

Additional Qualifying Parent/Ancestors

Parent/Ancestor 2	MARY SAINT	400-55-7571	PARENT	12
Parent/Ancestor 3				
Parent/Ancestor 4				

Other Additions Listing

Description	Amount
Pension Adjustments	
Married Persons Filing Separate Returns	
Partnership Income	
Fiduciary Adjustment	
Net Operating Losses	
Items Previously Deducted for Arizona Purposes	225
Non-Arizona Municipal Interest	
Ordinary Income Portion of Lump Sum Distribution Excluded on Your Federal Return	
Claim of Right Adjustment for Amounts Repaid in 2009	
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	
I.R.C. § 179 Expense in Excess of Allowable Amount	
Other Adjustments (see instructions)	
Total Other Additions	225

Other Subtractions Listing

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	225
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	
Adjustment for IRC § 179 Expense Not Allowed	
Displaced Pupil Choice Grant Awards	
Other Adjustments (see instructions)	
Total Other Subtractions	225

22222

a Employee's social security number: 400-00-7505

OMB No. 1545-0008

b Employer identification number (EIN): 61-6270532

1 Wages, tips, other compensation: 77,700.00

2 Federal income tax withheld: 10,800.00

c Employer's name, address, and ZIP code:
STAR ANIMAL CIRCUS
RR 72 BOX 187
TUCSON AZ 85701

3 Social security wages: 87,900.00

4 Social security tax withheld: 5,450.00

5 Medicare wages and tips: 87,900.00

6 Medicare tax withheld: 1,275.00

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.:
HAPPY I WINNER
1111 STORM CLOUD LN #9
TUCSON AZ 85701

11 Nonqualified plans

12a Code: P — 1,000.00

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

12b Code: D — 10,200.00

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
CO	61-6270532	77,700.00	1,250.00			

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

2011

Department of the Treasury—Internal Revenue Service

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

22222

a Employee's social security number: 400-00-7505

OMB No. 1545-0008

b Employer identification number (EIN): 61-2987342

1 Wages, tips, other compensation: 3,200.00

2 Federal income tax withheld: 78.00

c Employer's name, address, and ZIP code:
BARNHART & DALEY CIRCUS
123 BLUEBIRD CIRCLE
BETHLEHEM PA 40007

3 Social security wages: 3,200.00

4 Social security tax withheld: 198.00

5 Medicare wages and tips: 3,200.00

6 Medicare tax withheld: 46.00

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.:
HAPPY I WINNER
1111 STORM CLOUD LN #9
TUCSON AZ 85701

11 Nonqualified plans

12a Code: L — 100.00

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	61-2987342	3,200.00	23.00			

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

2011

Department of the Treasury—Internal Revenue Service

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

☐ CORRECTED

PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
ARIZONA STATE LOTTERY 19999 W MARKET ST GLENDALE AZ 85301 86-0411543	500.00		2011
	3 Type of wager LOTTERY	4 Date won 07 04 2009	Form W-2G
	5 Transaction	6 Race	Certain Gambling Winnings
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code HAPPY I WINNER 1111 STORM CLOUD LN #9 TUCSON AZ 85701	9 Winner's taxpayer identification no. 400-00-7505	10 Window	
	11 First I.D.	12 Second I.D.	Copy 1
	13 State/Payer's state identification no. AZ/55-5555123	14 State income tax withheld	For State Tax Department

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► Date ►

Form W-2G Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	
STATE OF ARIZONA 1525 W WASHINGTON PHOENIX AZ 85007		$ 5,400.00	2011	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets $	Form 1099-G	
PAYER'S federal identification number 86-0101010	RECIPIENT'S identification number 400-00-7505	3 Box 2 amount is for tax year 2009	4 Federal income tax withheld $	Copy B For Recipient
RECIPIENT'S name HAPPY I WINNER		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.) 1111 STORM CLOUD LN #9		7 Agriculture payments $	8 Box 2 is trade or business income ► ☐	
City, state, and ZIP code TUCSON AZ 85701				
Account number (see instructions)				

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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
BARNHART & DALEY CIRCUS 123 BLUEBIRD CIRCLE BETHLEHEM PA 40007		$ 15,000.00	2011	
		2a Taxable amount $ 10,000.00	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	Copy 1 For State, City, or Local Tax Department
PAYER'S federal identification number 61-2987342	RECIPIENT'S identification number 400-00-7505	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name HAPPY I WINNER		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 1111 STORM CLOUD LN #9		7 Distribution code(s) 1 — IRA/SEP/SIMPLE ☐	8 Other $ %	
City, state, and ZIP code TUCSON AZ 85701		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ 500.00 $	11 State/Payer's state no. AZ/61-2987342	12 State distribution $ 10,000.00 $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Notice: This is a sample Colorado form only. If you have a version that is more up-to-date, please use it.

Departmental Use Only

Vendor ID

2011 FORM 104
(0013) COLORADO INDIVIDUAL INCOME TAX RETURN

RESIDENCY STATUS (CHECK ONE)

☐ **FULL-YEAR RESIDENT(S)**

☒ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S) (or resident, part-year, nonresident combinations)**

For calendar year **20 11** or fiscal year _____

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER
Yourself HAPPY I	WINNER	☐ YES	400 00 7505
Spouse, if joint		☐ YES	

Mailing Address: 1111 STORM CLOUD LANE APT 9

Your telephone number: (520) 349-5959

City: TUCSON | State: AZ | ZIP Code: 85701 | Email Address:

If you use a tax preparer and do not want this booklet mailed to you next year, please check here ☐

Avoid math errors. ***e-file!***

ROUND TO THE NEAREST DOLLAR

1 ENTER AMOUNT from federal Form 1040, line 43; **or** from federal Form 1040 A, line 27; **or** from federal Form 1040 EZ, line 6 (Federal Taxable Income)	1	97,300	.00
ADDITIONS TO FEDERAL TAXABLE INCOME			
2 Enter the state income tax deduction, if any, from line 5 of Schedule A of your federal Form 1040,	2	3,773	.00
3 Other additions, explain: _____	3		.00
4 Total of lines 1 through 3	4	101,773	.00
SUBTRACTIONS FROM FEDERAL TAXABLE INCOME			
5 Enter the state income tax refund, if any, you reported on line 10 of your federal Form 1040	5		.00
6 United States government interest	6		.00
7 Pension-annuity subtraction, taxpayer	7	10,000	.00
8 Pension-annuity subtraction, spouse	8		.00
9 Colorado source capital gain (5 year assets acquired on or after 5/9/94)	9		.00
10 Tuition program contribution	10		.00
11 Qualifying charitable contribution	11		.00
12 Other subtractions, see instructions and check applicable box: ☐ PERA contribution made in 1984–1986; ☐ DPSRS contributions made in 1986; ☐ tier I or II railroad benefits; ☐ fiduciary or partnership modification; ☐ qualified reservation income ☐ wildfire mitigation measures.	12		.00
13 Total of lines 5 through 12	13		.00
14 COLORADO TAXABLE INCOME, line 4 minus line 13	14	91,773	.00

GO TO THE TAX TABLE ON PAGES 22 AND 23 WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX.
FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.

STAPLE W-2s HERE

STAPLE W-2, W2-G, AND 1099 FORMS HERE (only if Colorado tax withheld is reported on the form)

INCOME TAX, PREPAYMENTS AND CREDITS

15 COLORADO TAX from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN	15	3,295	.00
16 Alternative minimum tax from Form 104AMT	16		
17 Recapture of prior year credits	17		.00
18 Total of lines 15 through 17	18	3,295	.00
19 Total non-refundable credits from line 44, form 104CR (may not exceed total tax on lines 15 and 16)	19		.00
20 Net Tax, line 18 minus line 19	20	3,295	.00
21 COLORADO INCOME TAX WITHHELD from wages and winnings	21	1,250	.00
22 ESTIMATED TAX payments and credits; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income	22		.00
23 Child care credit from line 5 or 6, Form 104CR	23		.00
24 Total of lines 21 through 23	24	1,250	.00

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	25 Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income) 25	97,300	.00
	26 If line 24 is more than line 20, subtract line 20 from line 24. This is your overpayment 26		.00
	27 Amount you want credited to your 2010 estimated tax ..... • 27		.00
	ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:		
VOLUNTARY CONTRIBUTIONS **CHECKOFF COLORADO**	28 The Nongame and Endangered Wildlife Cash Fund ..... • 28		.00
	29 The Colorado Domestic Abuse Program Fund ..... • 29		.00
	30 The Homeless Prevention Activities Program Fund ..... • 30		.00
	31 The Special Olympics Colorado Fund ..... • 31		.00
	32 The Western Slope Military Veterans' Cemetery Fund ..... • 32		.00
	33 The Pet Overpopulation Fund ..... • 33		.00
	34 The Colorado Healthy Rivers Fund ..... • 34		.00
	35 The Alzheimer's Association Fund ..... • 35		.00
	36 The Military Family Relief Fund ..... • 36		.00
	37 The Multiple Sclerosis Fund ..... • 37		.00
	38 The Colorado Breast and Women's Reproductive Cancers Fund ..... • 38		.00
	39 The Adult Stem Cell Cure Fund ..... • 39		.00
	40 The 9Health Fair Fund ..... • 40		.00
	41 The Make-A-Wish Foundation of Colorado Fund ..... • 41		.00
	42 Total of lines 27 through 41 42		.00
REFUND	43 Line 26 minus line 42. This is your **REFUND.** ***e-file*** this return. Get your refund faster! ..... • 43		.00

(See page 9)

Direct Deposit

Routing number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

AMOUNT OWED	**AMOUNT YOU OWE**		
	44 Penalty, also include on line 47 if applicable ..... • 44		.00
	45 Interest, also include on line 47 if applicable ..... • 45		.00
	46 Estimated tax penalty, also include on line 47 if applicable ..... • 46		.00
	47 If line 20 is more than line 24, subtract line 24 from line 20. This is the amount you owe. Include amounts entered as voluntary contributions on lines 27 through 41, if any ..... • 47	2,045	.00

- **Pay online at *www.colorado.gov/paytax*, or make check payable to Colorado Department of Revenue.**
- **To ensure you receive credit for your payment by check, write your social security number and "Form 104" on your check.**
- **DO NOT send cash; DO NOT staple check to return.**

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

SIGN YOUR RETURN

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your Signature		Spouse's Signature. If joint return, BOTH must sign.	
Date	Year of Birth	Date	Year of Birth
MAIL YOUR RETURN TO: COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005		Paid Preparer's Name, Address and Telephone Number PIMA TAX AND ACCOUNTING (520) 555-0744 202 W MAIN ST, TUCSON AZ 85701	

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FORM 104PN—PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2009

Attach this form to your completed income tax return Form 104.

Taxpayer's Name	Social Security Number
HAPPY I WINNER	400-00-7505

Use this form if you and/or your spouse were a resident of another state for all or part of 2009. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2009 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see FYI Income 6.

1. • Taxpayer is (check one): ☒ Full-Year Nonresident; ☐ Part-Year Resident from _____ /09 to_____ /09; ☐ Full-Year Resident

2. • Spouse is (check one): ☐ Full-Year Nonresident; ☐ Part-Year Resident from _____ /09 to_____ /09; ☐ Full-Year Resident

3. • Check the federal form you filed:
☒ 1040 ☐ 1040 EZ ☐ Other
☐ 1040A ☐ 1040 NR

	Federal Information	Colorado Information
4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line1 ..... • 4	80,900 .00	
5. Enter income from line 4 that was earned while working in Colorado **and/or** earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado. ..... • 5		77,700 .00
6. Enter all interest/dividend income from Form 1040 lines 8a and 9a; Form 1040A lines 8a and 9a; or Form 1040EZ line 2 ..... • 6	500 .00	
7. Enter income from line 6 that was earned while you were a resident of Colorado ..... • 7		.00
8. Enter all income from Form 1040 line 19; Form 1040A line 13; or Form 1040EZ line 3 ..... • 8	5,400 .00	
9. Enter income from line 8 that is from State of Colorado unemployment benefits; **and/or** is from another state's benefits that were received while you were a Colorado resident. ..... • 9		.00

If you filed federal Form 1040EZ, go to line 24. All others continue with line 10.

10. Enter all income from Form 1040 lines 13 and 14; or Form 1040A line 10 ..... • 10	.00	
11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident **and/or** was earned on property located in Colorado. ..... • 11		.00
12. Enter all income from Form 1040 lines 15b, 16b, and 20b; or Form 1040A lines 11b, 12b, and 14b ..... • 12	10,000 .00	
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. ..... • 13		.00

If you filed federal Form 1040A, go to line 20. If you filed Form 1040, continue with line 14.

14. Enter all business and farm income from Form 1040 lines 12 and 18 ..... • 14	.00	
15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident **and/or** was earned from a Colorado operation. ..... • 15		.00
16. Enter all Schedule E income from Form 1040 line 17 ..... • 16	.00	
17. Enter income from line 16 that was earned from Colorado sources; **and/or** rent and royalty income received or credited to your account during that part of the year you were a Colorado resident; **and/or** partnership/S corporation/fiduciary income apportioned based on the number of days of Colorado residency during the corporation/partnership/fiduciary tax year. ..... • 17		.00
18. Enter all other income from Form 1040 lines 10, 11 and 21, (list type ARIZONA LOTTERY WINNINGS) ..... • 18	500 .00	
19. Enter income from line 18 that was earned or received during that part of the year you were a Colorado resident **and/or** was received from Colorado sources ..... • 19 (list type_____)		.00

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	Federal Information	Colorado Information
20. Total Income. Enter amount from Form 1040 line 22; or Form 1040A line 15. 20	97,300.00 .00	
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19 21		77,700 .00
22. Enter all federal adjustments from Form 1040 line 36, or Form 1040A line 20 (list type _____)..... ● 22	.00	
23. Enter adjustments from line 22 as follows: (list type_____)..... ● 23		.00

- Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income.
- Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21/ line 20).
- Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio.
- Penalty paid on early withdrawals made while a Colorado resident.
- Moving expenses if you are moving into Colorado, not if you are moving out.
- For treatment of other adjustments reported on form 1040 line 36, see FYI Income **6**.

24. Adjusted Gross Income. Enter amount from Form 1040 line 37; or Form 1040A line 21; or Form 1040EZ line 4 24	97,300.00 .00	
25. Colorado Adjusted Gross Income. If you filed Form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN . If you filed Form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN.....25		77,700.00 .00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments ..... ● 26	.00	
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, **and/or** any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See FYI Income 6 for treatment of other additions) ..... ● 27		.00
28. Total of lines 24 and 26. 28	97,300.00 .00	
29. Total of lines 25 and 27. 29		77,700.00 .00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 13 of Colorado Form 104 excluding any qualifying charitable contributions. ..... ● 30	10,000.00 .00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: ..... ● 31		10000 .00

- The state income tax refund subtraction to the extent included on line 19 above,
- The federal interest subtraction to the extent included on line 7 above,
- The pension/annuity subtraction and the PERA or School District Number One retirement subtraction to the extent included on line 13 above,
- The Colorado capital gain subtraction to the extent included on line 11 above,
- For treatment of other subtractions, see FYI Income 6.

32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28. 32	87,300 .00	
33. Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29. 33		67,700 .00
34. Amount on line 33 divided by the amount on line 32 34		77.549 %
35. Tax from the tax table based on income reported on Colorado Form 104 line 14 35		4,249 .00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 15.....36		3,295 .00

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