Test 7507
Form 140

ARIZONA

SSN: 400-00-7507

Description: Resident, Married Filing Separately, over 65, 1 Dependent, **IAT Checkbox checked**

Arizona Information:

Forms used: Form 140, Schedule A, Schedule 1, Forms 202, 301, 305, 310, 321, 322, and 340

Other:

★ **NEW for TY2009**: IAT (International ACH Transaction) Checkbox is checked ★

Clean Election Deduction = 5

AZ Estimated Tax Payments = 100

Supports AND CARES FOR parent

Pima County pension exclusion = 2500

Wages of American Indians = 1500

Form 305 recapture = 400

Routing Number:	022173454
Savings Acct #:	311221698

Income Information:		**Total**
Wages from two W-2 Forms		115,000
Dividends (qualified)		1,450
Schedule C (net income)		3,500
Schedule D (Long-term capital gains)		515
Pension Income (from 1 1099-R)		15,000
Social Security 15,000	Taxable:	12,750
Schedule SE (self employment tax deduction)		248
Federal AGI		147,967

Deductions and Adjustments

Schedule A: Medical and Dental (before reduction)	800
State/Local Taxes (W2 + Estimated)	1,205
Real Estate Taxes	1,975
Personal Property Taxes	500
Home Mortgage Interest	9,300
Contributions	2,500
Tax Preparation Fees	100
Investment Expense	1,200

ONE STAPLE ONLY IN UPPER LEFT CORNER. NO TAPE.

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 **2009**

82F ☐ ◀ **Check box 82F if filing under extension** 89 X

Your First Name and Initial 1 TREE O	Last Name THREE	You must enter your SSN(s). Your Social Security No. 400-00-7507
Spouse's First Name and Initial *(if box 4 or 6 checked)* 1 JULIA TREE	Last Name	Spouse's Social Security No. 400-00-7777
Present Home Address - number and street, rural route Apt. No. 2 121 S HOHOKAM ST	Daytime Phone (*with area code*) (928) 555-1020	Home Phone (*with area code*) 94
City, Town or Post Office / State / Zip Code 3 FORT MOHAVE / AZ / 86426		

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

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

7 ☐ Single

88

Exemptions

Enter the number claimed. Do not put a check mark.

8 1 Age 65 or over (you and/or spouse)

9 Blind (you and/or spouse)

10 Dependents. *From page 2, line A2 – **do not include self or spouse**.*

11 1 Qualifying parents and ancestors of your parents. *From page 2, line A5.*

81 80

Attach W-2 as last page of the return.

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

12 Federal adjusted gross income	12	147,967	00
13 Additions to income *(from page 2, line B13)*	13		00
14 *Add* lines 12 and 13	14	147,967	00
15 Subtractions: *No. from line C27a* ▶ 151	15	101,208	00
16 Arizona AGI: Line 14 *minus* line 15	16	46,759	00
17 17I ☐ ITEMIZED 17S ☐ STANDARD	17	14,485	00
18 Personal exemptions	18	4,000	00
19 AZ taxable inc.: Line 16 *minus* lines 17 & 18.	19	28,274	00
20 Compute tax: *use line 19 and proper tax table*	20	801	00
21 Tax from recapture of credits	21	400	00
22 Subtotal of tax: *Add* lines 20 and 21	22	1,201	00
23 - 24 231 ☒ YOURSELF 232 ☐ SPOUSE	24	5	00
25 Reduced tax: *Subtract* line 24 from line 22	25	1,196	00
26 Family income tax credit *from p. 15 of instr.*	26		00

Attach your federal Schedule A and Arizona Schedule A if required.

27 Credits from Arizona Form 301, line 59, or Forms 310, 321, 322, and 323 if Form 301 is not required	27		00
28 Credit type: *Enter form number* of each credit claimed 28 305 310 321 322			
29 Clean Elections Fund Tax Credit. *From worksheet on page 17 of the instructions*	29	713	00
30 **Balance of tax:** *Subtract* lines 26, 27 and 29 from line 25. If the sum of lines 26, 27 and 29 is more than line 25, *enter zero*	30	483	00
31 Arizona income tax withheld during 2009	31		00
32 Arizona estimated tax payments for 2009	32	100	00
33 2009 Arizona extension payment (Form 204)	33		00
34 Increased Excise Tax Credit *from worksheet on page 18 of the instructions*	34		00
35 Property Tax Credit *from Form 140PTC*	35		00
36 **Total payments/refundable credits:** *Add* lines 31 through 35	36	100	00
37 **TAX DUE:** If line 30 is larger than line 36, *subtract* line 36 from line 30 and *enter amount of tax due. Skip lines 38, 39 and 40*	37	383	00
38 **OVERPAYMENT:** If line 36 is larger than line 30, *subtract* line 30 from line 36 and *enter amount of overpayment*	38		00
39 Amount of line 38 to be applied to 2010 estimated tax	39		00
40 Balance of overpayment: *Subtract* line 39 from line 38	40		00

41 - 50 Voluntary Gifts to:

Aid to Education (*entire* refund only)	41		00	Arizona Wildlife	42		00
Citizens Clean Elections	43		00	Child Abuse Prevention	44		00
Domestic Violence Shelter	45		00	National Guard Relief Fund	46		00
Neighbors Helping Neighbors	47		00	Special Olympics	48		00
Veterans' Donations Fund	49		00	Political Gift	50		00

51 *Check only one* if making a political gift: 511 ☐ Democratic 512 ☐ Green 513 ☐ Libertarian 514 ☐ Republican

52 Estimated payment penalty and MSA withdrawal penalty	52		00
53 *Check applicable boxes:* 531 ☐ Annualized/Other 532 ☐ Farmer or Fisherman 533 ☐ Form 221 attached 534 ☐ MSA Penalty			
54 Total of lines 41 through 50 and 52	54		00
55 **REFUND:** *Subtract* line 54 from line 40. If less than zero, *enter amount owed on line 56*	55		00
Direct Deposit of Refund: ***Check box 55A*** if your deposit will be ultimately placed in a **foreign account**; *see instructions*. 55A ☒			
98 ROUTING NUMBER ACCOUNT NUMBER C ☐ Checking or S ☐ Savings			
56 **AMOUNT OWED:** *Add* lines 37 and 54. ***Make check payable to Arizona Department of Revenue; include SSN on payment.***	56	383	00

☐ **Payment enclosed.** ***Check the box, and enclose but do not attach payment. PLEASE DO NOT SEND CASH.***

ADOR 91-0011sv (09)

DRAFT
SV DRAFT #2, Sep-15-09
140.indd DRAFT #7, Aug-18-09

Your Name (as shown on page 1)	Your Social Security No.
TREE O THREE	400-00-7507

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

If completing Part A, also complete Part C, lines C16 and/or C17 and C18.

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 2009

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

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

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

A4 *List qualifying parents and 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 page 6 of the instructions.*

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2009
WENDY THREE	400-55-7599	PARENT	12

A5 *Enter total number of persons listed in A4* here and on the front of this form, box 11..... TOTAL **A5** 1

PART B: Additions to Income

B6 Non-Arizona municipal interest	B6		00
B7 Early withdrawal of Arizona Retirement System contributions not included on your federal return	B7		00
B8 Ordinary income portion of lump-sum distributions excluded on your federal return	B8		00
B9 Total federal depreciation	B9		00
B10 Medical savings account (MSA) distributions. *See page 7 of the instructions*	B10		00
B11 I.R.C. §179 expense in excess of allowable amount. *See page 7 of the instructions*	B11		00
B12 Other additions to income. *See instructions and attach your own schedule*	B12		00
B13 Total. *Add* lines B6 through B12. *Enter here and on the front of this form, line 13*	B13		00

PART C: Subtractions from Income

C14 Exemption: Age 65 or over. *Multiply* the number in box 8, page 1, by $2,100	C14	2,100	00
C15 Exemption: Blind. *Multiply* the number in box 9, page 1, by $1,500	C15		00
C16 Exemption: Dependents. *Multiply* the number in box 10, page 1, by $2,300	C16		00
C17 Exemption: Qualifying parents and ancestors of your parents. *Multiply* the number in box 11, page 1, by $10,000	C17	10,000	00
C18 Total exemptions: *Add* lines C14 through C17. **If you have no other subtractions from income, skip lines C19 through C30 and enter the amount on line C18 on Form 140, Page 1, line 15.**	C18	12,100	00
C19 Interest on U.S. obligations such as U.S. savings bonds and treasury bills	C19		00
C20 Exclusion for federal, Arizona state or local government pensions (up to $2,500 per taxpayer)	C20	2,500	00
C21 Arizona state lottery winnings included as income on your federal return (up to $5,000 only)	C21		00
C22 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return *(the taxable amount)*	C22	12,750	00
C23 Recalculated Arizona depreciation	C23		00
C24 Certain wages of American Indians	C24	1,500	00
C25 Income tax refund from other states. *See instructions*	C25		00
C26 Deposits and employer contributions into MSAs. *See page 11 of the instructions*	C26		00
C27 Construction of an energy efficient residence. *See page 11 of the instructions. Enter the number then amount*..... **C27a**	C27		00
C28 Compensation received for active service as a member of the reserves, national guard or the U.S. armed forces	C28		00
C29 Other subtractions from income. *See instructions and attach your own schedule*	C29	72,358	00
C30 Total: *Add lines C18 through C29.* ***Enter here and on the front of this form, line 15***	C30	101,208	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: INVESTMENT SPECIALIST

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

PAID PREPARER'S SIGNATURE | DATE | FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED): JOHN SMITH ACCOUNTING

PAID PREPARER'S TIN: P24680000 | PAID PREPARER'S ADDRESS: 101 ROBIN LANE PHOENIX AZ 85008 | 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).

DRAFT
SV DRAFT #2, Sep-15-09
140.indd DRAFT #7, Aug-18-09

ARIZONA SCHEDULE
A

Itemized Deduction Adjustments

For Full-Year Residents Filing Form 140

2009

Attach to your return

Your Name as shown on Form 140	Your Social Security Number
TREE O THREE	400-00-7507
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	800	00			
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1	2		00			
3	Medical expenses allowed to be taken as a federal itemized deduction	3		00			
4	*Add* line 2 and line 3, and *enter the result*	4		00			
5	If line 1 is the same as or more than line 4, *subtract* line 4 from line 1; otherwise, *go to line 6*				5	800	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 2009 that is equal to the amount of your 2009 federal credit*				7		00

Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction	8		00			
9	Total gambling winnings included in your federal adjusted gross income	9		00			
10	Arizona lottery subtraction from Form 140, page 2, line C21	10		00			
11	Maximum allowable gambling loss deduction: *Subtract* line 10 from line 9	11		00			
12	If line 11 is less than line 8, *subtract* line 11 from line 8; otherwise *enter "zero"*				12		00

Adjustment to Charitable Contributions

13	Amount of charitable contributions for which you are taking a credit under Arizona law				13	400	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	800	00			
16	*Add* the amounts on lines 6, 12, 13 and 14	16	400	00			
17	Total federal itemized deductions allowed to be taken on federal return	17	14,085	00			
18	*Enter the amount* from line 15 above	18	800	00			
19	*Add* lines 17 and 18	19	14,885	00			
20	*Enter the amount* from line 16 above	20	400	00			
21	Arizona itemized deductions: *Subtract* line 20 from line 19. *Enter the result* here and on Form 140, page 1, line 17				21	14,485	00

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

DRAFT

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

2009

Attachment Sequence No. 07

Name(s) shown on Form 1040: TREE O THREE

Your social security number: 400 00 7507

Draft as of 08/11/2009

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see page A-1)	1	800	
	2	Enter amount from Form 1040, line 38 — 2: 147967			
	3	Multiply line 2 by 7.5% (.075)	3	11098	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			0
Taxes You Paid (See page A-2.)	5	State and local **(check only one box):** a ☐ Income taxes, **or** b ☑ General sales taxes	5	1205	
	6	Real estate taxes (see page A-5)	6	1975	
	7	New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b	7		
	8	Other taxes. List type and amount ▶ Pers Prop Tax	8	500	
	9	Add lines 5 through 8			3680
Interest You Paid (See page A-5.) **Note.** Personal interest is not deductible.	10	Home mortgage interest and points reported to you on Form 1098	10	9300	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11		
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12		
	13	Qualified mortgage insurance premiums (see page A-6)	13		
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14		
	15	Add lines 10 through 14			9300
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16	Gifts by cash or check. If you made any gift of $250 or more, see page A-7	16	2500	
	17	Other than by cash or check. If any gift of $250 or more, see page A-8. You **must** attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			2500
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)			
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21		
	22	Tax preparation fees	22	100	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ INVESTMENT EXPENSE 1200	23	1200	
	24	Add lines 21 through 23	24	1300	
	25	Enter amount from Form 1040, line 38 — 25: 147967			
	26	Multiply line 25 by 2% (.02)	26	2959	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			0
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ▶			
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. ☑ **Yes.** Your deduction may be limited. See page A-10 for the amount to enter. ▶			14085
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

SCHEDULE A WORKSHEET	Itemized Deductions Worksheet-Line 28 (Keep for your records)	2009

Name(s) as shown on return: Tree O THREE

Your social security number: 400-00-7507

1.	Enter the total of the amounts from Schedule A, lines 4, 9, 14, 18, 19, 26, and 27		1.	15,480
2.	Enter the total of the amounts from Schedule A, lines 4, 13, and 19, plus any gambling and casualty or theft losses included on line 27		2.	

Caution! Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 27.

3. Is the amount on line 2 less than the amount on line 1?

☐ **No. STOP.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28.

☒ **Yes.** Subtract line 2 from line 1 . . . . . 3. 15,480

4.	Multiply line 3 by 80% (.80)	4. 12,384		
5.	Enter the amount from Form 1040, line 38	5. 147,967		
6.	Enter: $156,400 ($78,200 if married filing separately)	6. 78,200		
7.	Is the amount on line 6 less than the amount on line 5? ☐ **No. STOP.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28. ☒ **Yes.** Subtract line 6 from line 5	7. 69,767		
8.	Multiply line 7 by 3% (.03)	8. 2,093		
9.	Enter the **smaller** of line 4 or line 8		9.	2,093
10.	Divide line 9 by 3		10.	698
11.	Subtract line 10 from line 9		11.	1,395
12.	**Total itemized deductions.** Subtract line 11 from line 1. Enter the result here and on Schedule A, line 28		12.	14,085

Community Property State Married Filing Separate Allocation Worksheet

(Keep for your records)

2009

Name(s) as shown on return: Tree O THREE

Your social security number: 400-00-7507

		Total	Taxpayer	Spouse
1.	Wages	116,000	115,000	1,000
2.	Interest	500		500
3.	Dividends	1,850	1,450	400
4.	State income tax refund			
5.	Capital gains	865	515	350
6.	Pension income	16,000	15,000	1,000
7.	Total rents, royalties, partnership, estates, and trusts			
8.	Other income	16,250	16,250	
9.	Total income	151,465	148,215	3,250
10.	Total payments	11,100	11,000	100

ARIZONA FORM 202

Personal Exemption Allocation Election

2009

For calendar year 2009, or fiscal year beginning M M D D Y Y Y Y and ending M M D D Y Y Y Y.

- The spouse claiming *more than* one-half (1/2) of the total personal exemption must attach the **original** election to his or her Arizona income tax return.
- The spouse claiming *less than* one-half (1/2) of the total personal exemption must attach a **copy** of the election to his or her Arizona income tax return.

Name of Spouse – claiming **more** than one-half (1/2) of the total exemption	Social Security Number
TREE O THREE	400-00-7507
Name of Spouse – claiming **less** than one-half (1/2) of the total exemption	Social Security Number
JULIA THREE	400-00-7777

We, the undersigned, agree to divide the personal exemption as shown below. (Both spouses must sign and date this form on page 2.)

Who must file Form 202

The following taxpayers must complete Form 202:

1. Married taxpayers filing separate returns, claiming no dependents, with one spouse claiming a personal exemption of more than $2,100 of the $4,200 exemption. *Complete Part I or Part II.*
2. Married taxpayers filing separate returns, claiming at least one dependent, with one spouse claiming a personal exemption of more than $3,150 of the $6,300 exemption. *Complete Part III or Part IV.*
3. A married person who qualifies to file as head of household, with one spouse claiming a personal exemption of more than $3,150 of the $6,300 exemption. *Complete Part III or Part IV.*

Once you make this election for a tax year, you cannot change the agreed upon amounts for that year without making another election. You must complete a new Form 202 and file an amended Arizona income tax return (Form 140X) to change an election.

☒ Original Election

☐ Amended Election

If one spouse is a full-year resident and the other spouse is a part-year resident or nonresident, the full-year resident should complete the appropriate column in Part I or Part III, and the part-year resident or nonresident should complete the appropriate column in Part II or Part IV.

Part I For Full-Year Residents Only (Form 140 or 140A) Claiming No Dependents

		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed married taxpayers claiming no dependents	1	$ 4,200.00	$ 4,200.00
2 Amount of personal exemption each spouse is claiming on his or her separate Arizona return. Enter the result here. Also enter the result on Form 140, page 1, line 18, or Form 140A, page 1, line 20. If one spouse is a nonresident or part-year resident, that spouse should complete Part II below	2	$ .00	$ .00

Part II For Part-Year Residents (Form 140PY) or Nonresidents (Form 140NR) Claiming No Dependents

		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed (prior to prorating) married taxpayers claiming no dependents	1	$ 4,200.00	$ 4,200.00
2 Amount of personal exemption each spouse is claiming (prior to prorating) on his or her separate Arizona return. If you are a part-year resident who is an active duty military member who either began or gave up Arizona residency during 2009, *skip lines 3 and 4,* and enter this amount on Form 140PY, page 1, line 21. If you are a nonresident who is an active military member, *skip lines 3 and 4,* and enter this amount on Form 140NR, page 1, line 21. All other taxpayers *complete lines 3 and 4*	2	$ .00	$ .00
3 If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 2, line B20. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 2, line B16	3	%	%
4 *Multiply line 2 by the percentage on line 3.* If you are a part-year resident, enter the result here and on Form 140PY, page 1, line 21. If you are a nonresident, enter the result here and on Form 140NR, page 1, line 21	4	$ .00	$ .00

DRAFT

DRAFT #1, Mar-17-09

Name of Spouse – claiming **more** than 1/2 the total exemption as shown on page 1	Social Security No.
TREE O THREE	400-00-7507
Name of Spouse – claiming **less** than 1/2 the total exemption as shown on page 1	Social Security No.
JULIA THREE	400-00-7777

Part III For Full-Year Residents Only (Form 140 or 140A) Claiming at Least One Dependent

		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed married taxpayers claiming at least one dependent....	**1**	$ 6,300.00	$ 6,300.00
2 Amount of personal exemption each spouse is claiming on his or her separate Arizona return. Enter the result here. Also enter the result on Form 140, page 1, line 18, or Form 140A, page 1, line 20. If one spouse is a nonresident or part-year resident, that spouse should complete Part IV below	**2**	$ 4,000 .00	$ 2,300 .00

Part IV For Part-Year Residents (Form 140PY) or Nonresidents (Form 140NR) Claiming at Least One Dependent

		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed (prior to prorating) married taxpayers claiming at least one dependent	**1**	$ 6,300.00	$ 6,300.00
2 Amount of personal exemption each spouse is claiming (prior to prorating) on his or her separate Arizona return. If you are a part-year resident who is an active duty military member who either began or gave up Arizona residency during 2009, *skip lines 3 and 4,* and enter this amount on Form 140PY, page 1, line 21. If you are a nonresident who is an active military member, *skip lines 3 and 4,* and enter this amount on Form 140NR, page 1, line 21. All other taxpayers *complete lines 3 and 4*	**2**	$ .00	$ .00
3 If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 2, line B20. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 2, line B16	**3**	%	%
4 *Multiply line 2 by the percentage on line 3.* If you are a part-year resident, enter the result here and on Form 140PY, page 1, line 21. If you are a nonresident, enter the result here and on Form 140NR, page 1, line 21.....	**4**	$ .00	$ .00

***Both* spouses must sign:**

➔ _____ _____
Signature of spouse claiming *more than* one-half (1/2) of total personal exemption — Date

➔ _____ _____
Signature of spouse claiming *less than* one-half (1/2) of total personal exemption — Date

DRAFT

DRAFT #1, Mar-17-09

ARIZONA FORM

301 Nonrefundable Individual Tax Credits and Recapture

2009

For the calendar year 2009, 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
TREE O THREE	400-00-7507
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 Credit ..... *from Form 302* ▶	1		00
2	Enterprise Zone Credit ..... *from Form 304* ▶	2		00
3	Environmental Technology Facility Credit ..... *from Form 305* ▶	3	25	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	100	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	250	00
14	Credit for Contributions Made or Fees Paid to Public Schools ..... *from Form 322* ▶	14	288	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	50	00
25	**Total Available Tax Credits:** *Add* lines 1 through 24	25	713	00

Part II Application of Tax Credits

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

26	Tax from Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 26	26	801	00
27	Clean Elections Fund Tax Reduction from Form 140, line 24; or Form 140PY, line 27; or Form 140NR, line 27; or Form 140X, line 29	27	5	00
28	*Subtract* line 27 from line 26	28	796	00
29	Tax from recapture of Environmental Technology Facility Credit *from Form 305, Part V, line 23* 29 400 00			
30	Tax from recapture of Credit for Healthy Forest Enterprises *from Form 332, Part IX, line 35* 30 00			
31	Recapture Total: *Add* lines 29 and 30. *Enter here and on* Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27	31	400	00
32	Subtotal: *Add* lines 28 and 31	32	1,196	00
33	Family Income Tax Credit from Form 140, line 26; or Form 140PY, line 29; or Form 140X, line 31	33		00
34	*Subtract* line 33 from line 32	34	1,196	00

DRAFT

DRAFT #1, Apr-7-09

Continued on page 2 ➔

Your Name (as shown on page 1)	Your Social Security No.
TREE O THREE	400-00-7507

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

35	Defense Contracting Credit ..... *Form 302* ►	35		00
36	Enterprise Zone Credit ..... *Form 304* ►	36		00
37	Environmental Technology Facility Credit (not to exceed 75% of line 32) ..... *Form 305* ►	37	25	00
38	Military Reuse Zone Credit ..... *Form 306* ►	38		00
39	Recycling Equipment Credit (not to exceed the lesser of 25% of line 32 or $5,000) ..... *Form 307* ►	39		00
40	Credit for Increased Research Activities – Individuals ..... *Form 308-I* ►	40		00
41	Credit for Taxes Paid to Another State or Country ..... *Form 309* ►	41		00
42	Credit for Solar Energy Devices ..... *Form 310* ►	42	100	00
43	Agricultural Water Conservation System Credit ..... *Form 312* ►	43		00
44	Pollution Control Credit ..... *Form 315* ►	44		00
45	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets ..... *Form 319* ►	45		00
46	Credit for Employment of TANF Recipients ..... *Form 320* ►	46		00
47	Credit for Contributions to Charities that Provide Assistance to the Working Poor ..... *Form 321* ►	47	250	00
48	Credit for Contributions Made or Fees Paid to Public Schools ..... *Form 322* ►	48	288	00
49	Credit for Contributions to Private School Tuition Organizations ..... *Form 323* ►	49		00
50	Agricultural Pollution Control Equipment Credit ..... *Form 325* ►	50		00
51	Credit for Donation of School Site ..... *Form 331* ►	51		00
52	Credit for Healthy Forest Enterprises ..... *Form 332* ►	52		00
53	Credit for Employing National Guard Members ..... *Form 333* ►	53		00
54	Motion Picture Credits ..... *Form 334* ►	54		00
55	Credit for Solar Energy Devices Commercial and Industrial Applications ..... *Form 336* ►	55		00
56	Credit for Investment in Qualified Small Businesses ..... *Form 338* ►	56		00
57	Credit for Water Conservation Systems ..... *Form 339* ►	57		00
58	Credit for Donations to the Military Family Relief Fund: Enter *the smaller of* the amount entered on line 24 or line 32 ..... *Form 340* ►	58	50	00
59	**Total Tax Credits Claimed:** *Add* lines 35 through 58. Total cannot be more than line 34. *Enter this amount* on Form 140, line 27; or Form 140PY, line 30; or Form 140NR, line 29; or Form 140X, line 32	59	713	00

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

DRAFT

DRAFT #1, Apr-7-09

ARIZONA FORM 305

Environmental Technology Facility Credit

2009

For the calendar year 2009 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.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
TREE O THREE	400-00-7507

Arizona Department of Commerce certification number:

Part I Schedule of Cost of Equipment or Property Used in Construction of Facility for Current Year and Current Taxable Year's Credit Calculation

1 Date of facility's initial construction 1 06/15/2001

(a) Description	(b) Cost	
REPLACEMENT OF CERTAIN EQUIPMENT	250	00
		00
		00
		00
		00
		00
		00
		00
		00
		00
		00

2 Total 2 250 00

3 Current year's credit - *multiply line 2, column (b), by 10 percent (.10)* 3 25 00

Part II Recapture of Environmental Technology Facility Credit

4 Date facility was placed in service 4 06/15/2004

5 Date facility ceased to operate as an environmental manufacturing, producing or processing facility 5 06/30/2008

6 Enter total credit actually claimed for the total facility 6 2,000 00

7 Enter percent based on the year facility ceased to operate as an environmental manufacturing, producing or processing facility . 7 20 %

8 Total environmental technology facility credit recapture. *Multiply line 6 by line 7* 8 400 00

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Part III S Corporation Credit Election and Shareholder's Share of Credit and Credit Recapture

9 The S corporation has made an irrevocable election for the taxable year ending MM / DD / YYYY to:
(CHECK ONLY ONE BOX)

☐ Claim the environmental technology facility credit, as shown on Part I, line 3, column (b) (for the taxable year mentioned above);

OR

☐ Pass the environmental technology facility credit, as shown on Part I, line 3, column (b) (for the taxable year mentioned above) through to its shareholders.

Signature _____ Title _____ Date _____

If passing the credit through to the shareholders, complete lines 10 through 12 separately for each shareholder.
If passing credit recapture through to the shareholders, also complete line 13 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 305.

10 Name of shareholder _____
11 Shareholder's TIN _____

12 Shareholder's share of the current year's credit from Part I, line 3, column (b)	12		00
13 Shareholder's share of credit recapture from Part II, line 8	13		00

Part IV Partner's Share of Credit and Credit Recapture

Complete lines 14 through 16 separately for each partner.
If passing credit recapture through to the partners, also complete line 17 separately for each partner.
Furnish each partner with a copy of the completed Form 305.

14 Name of partner _____
15 Partner's TIN _____

16 Partner's share of the current year's credit from Part I, line 3, column (b)	16		00
17 Partner's share of credit recapture from Part II, line 8	17		00

Part V Credit Recapture Summary

18 Enter the taxable year(s) in which you took a credit or credit carryover for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility 2

19 Enter the total amount of credit originally claimed for the facility	19	2,000	00
20 Enter the total amount of the credit to be recaptured • Individuals, corporations, and S corporations - *enter the amount from Part II, line 8.* • S corporation shareholders - *enter the amount from Part III, line 13.* • Partners of a partnership - *enter the amount from Part IV, line 17*	20	400	00
21 Subtract line 20 from line 19 and enter the result. This is the amount of credit allowable for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility	21	1,600	00
22 Amount of credit on line 19 that you have claimed on prior years' returns	22	2,000	00
23 Subtract line 22 from line 21 and enter the result	23	-400	00

If the result is a *positive* number, that is the amount of credit carryover remaining that you may use in future taxable years. Enter this positive number in Part VI, column (d), on the line for the year in which the disqualified credit arose.

If the result is a *negative* number, that is the amount of credit you must recapture. If a negative number, enter "zero" in Part VI, column (d), on the line for the year in which the disqualified credit arose.

- Corporations, also enter this amount as a *positive* number on Form 300, Part II, line 21.
- Individuals, also enter this amount as a *positive* number on Form 301, Part II, line 29.

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DRAFT 7/6/09, 2:00 p.m.

Part VI Available Credit Carryover

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - *subtract column (c) from column (b)*
24	12/31/2005	2,000	2,000	
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39	Total available carryover			

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Part VII Total Available Credit

40 Current year's credit. Individuals, corporations, or S corporations - *enter the amount from Part I, line 3, column (b).*
S corporation shareholders - *enter the amount from Part III, line 12.*
Partners of a partnership - *enter the amount from Part IV, line 16*..... 40 25 00

41 Available credit carryover - *from Part VI, line 39, column (d)*..... 41 00

42 **Total available credit.** *Add line 40 and line 41.* Corporations and S corporations - *enter total here and on Form 300, Part I, line 3.* Individuals - *enter total here and on Form 301, Part I, line 3* 42 25 00

DRAFT 7/6/09, 2:00 p.m.

ARIZONA FORM
310

Credit for Solar Energy Devices

2009

For the calendar year 2009, 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 or 140X	Your Social Security No.
TREE O THREE	400-00-7507
Spouse's Name as shown on Form 140, 140PY or 140X *(if a joint return)*	Spouse's Social Security No.

Part I Current Year's Credit

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

1 Address of residence where you installed the solar energy device for which you are claiming the credit: 54 PALMER RD, PHOENIX, AZ 85041

2	Cost of the solar energy device installed during the current taxable year at the residence listed on line 1	2	1,200 00
3	*Multiply* the amount on line 2 by 25% (.25)	3	300 00
4	Enter the *smaller* of line 3 or $1,000	4	300 00
5	Enter the amount of credit from prior taxable years (1995 through 2008) for other solar energy devices installed at the residence listed on line 1	5	1,000 00
6	*Add* line 4 and line 5	6	1,300 00
7	Enter the *smaller* of line 6 or $1,000	7	1,000 00
8	*Subtract* line 5 from line 7	8	00
9	Current year's credit: Enter the *smaller* of line 4 or line 8. If you are married filing a separate return, *enter one-half (½) of the smaller* of line 4 or line 8	9	00

Part II Carryover from Prior Taxable Years

	(a) Taxable Year from which you are carrying the credit	(b) Enter the Original Credit Amount *(See note below line 15.)*	(c) Amount Previously Used	(d) Available Carryover: *Subtract column (c) from column (b).*
10	2004	$ 200	$ 100	$ 100
11	2005	$	$	$
12	2006	$	$	$
13	2007	$	$	$
14	2008	$	$	$
15	TOTAL AVAILABLE CARRYOVER			$ 100

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

Part III Calculation of Available Credit for the Current Year

16	Current year's credit: Enter the amount from Part I, line 9	16	00
17	Enter the amount of available carryover from Part II, line 15	17	100 00
18	Total Available Credit: *Add* line 16 and line 17, and *enter the total here. See page 2 of the instructions.*	18	100 00

DRAFT #1, Apr-7-09

DRAFT

ARIZONA FORM
321

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

2009

For the calendar year 2009, 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.
TREE O THREE	400-00-7507
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X *(if joint return)*	Spouse's Social Security No.

Part I Current Year's Credit

1 Are you claiming itemized deductions on your 2009 Arizona income tax return? ..... **1** Yes ☒ No ☐

If the answer to question 1 is "Yes", *continue to line 2a.*
If "No", STOP. You cannot claim this credit.

2a Name of qualifying charity to which you made cash contributions:
OUTREACH SERVICES
Amount of cash contributed to the charity named on line 2a..... **2a** 100 00

2b Name of qualifying charity to which you made cash contributions:
Amount of cash contributed to the charity named on line 2b..... **2b** 00

NOTE: If you made cash contributions to more than two qualifying charities, *attach a separate schedule*.

2c Total: *Add* lines 2a and 2b. Also, *add any amount included on a separate schedule* **2c** 100 00

3 Single taxpayers or heads of household, *enter $200*. Married taxpayers, *enter* $400 ..... **3** 400 00

4 Current year's credit: *Enter the smaller of* line 2c or line 3. If you are married filing a separate return, *enter one-half (½) of the smaller* of line 2c or line 3..... **4** 50 00

Part II Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: *Subtract column (c) from column (b).*
5	2004	$	$	$
6	2005	$	$	$
7	2006	$ 400	$ 200	$ 200
8	2007	$	$	$
9	2008	$	$	$
10	TOTAL AVAILABLE CARRYOVER			$ 200

Part III Total Available Credit

11 Current year's credit: *Enter the amount from Part I, line 4* **11** 50 00

12 *Enter the amount* of available carryover from Part II, line 10, column (d) **12** 200 00

13 Total Available Credit: *Add* line 11 and line 12, *and enter the total here. See page 2 of the instructions* **13** 250 00

DRAFT #5, Sep-21-09

DRAFT

ARIZONA FORM

322

2009

Credit for Contributions Made or Fees Paid to Public Schools

For the calendar year 2009, 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.
TREE O THREE	400-00-7507
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X *(if joint return)*	Spouse's Social Security No.

Current Year's Credit

1a Contributions Made or Qualifying Fees Paid to:

School district in which school is located: SCHOOL DISTRICT 1

Name of public school located in Arizona: JEFFERSON ELEMENTARY

Address of school: 561 E JEFFERSON ST

PHOENIX AZ 85008

Amount of contributions made or fees paid to school named on line 1a **1a** 100 00

1b Contributions Made or Qualifying Fees Paid to:

School district in which school is located: SCHOOL DISTRICT 2

Name of public school located in Arizona: MARTIN LUTHER KING HIGH SCHOO

Address of school: 9968 NW GRAND AVE

PHOENIX AZ 85007

Amount of contributions made or fees paid to school named on line 1b **1b** 25 00

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

1c	Total contributions made and fees paid to public schools in Arizona during 2009	**1c**	125 00
2	Single taxpayers or heads of household, *enter $200 here*. Married taxpayers *enter $400 here*	**2**	400 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**	63 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	**2004**	$	$	$
5	**2005**	$ 250	$ 25	$ 225
6	**2006**	$	$	$
7	**2007**	$	$	$
8	**2008**	$	$	$
9	TOTAL AVAILABLE CARRYOVER			$ 225

Total Available Credit

10	Current year's credit: *Enter the amount from line 3*	**10**	63 00
11	Available credit carryover from line 9, column (d)	**11**	225 00
12	Total available credit. *Add* line 10 and line 11. *Enter the total here and see the instructions*	**12**	288 00

DRAFT

ARIZONA FORM

340

2009

Credit for Donations to the Military Family Relief Fund

For the calendar year 2009, 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.
TREE O THREE	400-00-7507
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (*if a joint return*)	Spouse's Social Security No.

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

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

2	Total qualified donations made to the Military Family Relief Fund during 2009	**2**	100 00
3	Single taxpayers or heads of household, *enter $200 here*. Married taxpayers *enter $400 here*	**3**	400 00
4	Current year's credit before tax: *Enter the smaller of line 2 or line 3.* If you are married filing a separate return, *enter one-half (½) of the smaller of line 2 or line 3.* Also *enter this amount* on Form 301, Part I, line 24	**4**	50 00

DRAFT

ARIZONA SCHEDULE 1

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

2009

Name(s) as shown on Forms 140, 140A, 140NR, or 140PY	Social Security Number
TREE O THREE	400-00-7507

Additional Dependents

	FIRST AND LAST NAME	SSN	RELATIONSHIP	No. of Months Lived in Your Home in 2009
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

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 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	

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	
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)	72,358
Total Other Subtractions	72,358

ARIZONA SCHEDULE
2

Additional Notes And Information Related to Tax Return

2009

Name(s) as shown on Forms 140, 140A, 140NR, or 140PY	Social Security Number
TREE O THREE	400-00-7507

SCHEDULE 1, SUBTRACTIONS: COMMUNITY PROPERTY SPLIT ADJUSTMENT

22222	a Employee's social security number 400-00-7507	OMB No. 1545-0008
b Employer identification number (EIN) 87-9000444	1 Wages, tips, other compensation 113,500.00	2 Federal income tax withheld 10,000.00
c Employer's name, address, and ZIP code PART TIME JOBS 7177 CACTUS LANE ALTAMONT UT 84001	3 Social security wages 92,700.00	4 Social security tax withheld 5,747.00
	5 Medicare wages and tips 113,500.00	6 Medicare tax withheld 1,646.00
	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. TREE O THREE 121 S HOHOKAM ST FORT MOHAVE AZ 86426	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	87-9000444	113,500.00				

Form **W-2** **Wage and Tax Statement** 2009 Department of the Treasury—Internal Revenue Service

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

22222	a Employee's social security number 400-00-7507	OMB No. 1545-0008
b Employer identification number (EIN) 86-2727727	1 Wages, tips, other compensation 1,500.00	2 Federal income tax withheld
c Employer's name, address, and ZIP code PIMA-APACHE INDIAN NATION 8657 N NATIVE AMERICAN WAY FORT MOHAVE AZ 86426	3 Social security wages 1,500.00	4 Social security tax withheld 93.00
	5 Medicare wages and tips 1,500.00	6 Medicare tax withheld 22.00
	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. TREE O THREE 121 S HOHOKAM ST FORT MOHAVE AZ 86426	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	86-2727727	1,500.00				

Form **W-2** **Wage and Tax Statement** 2009 Department of the Treasury—Internal Revenue Service

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

☐ 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.
PIMA COUNTY RETIREMENT SYSTEM 2920 W OCOTILLO PKWY TUCSON AZ 85701	$ 15,000.00	2009	
	2a Taxable amount $ 15,000.00	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	Copy 1 For State, City, or Local Tax Department

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld
11-1222333	400-00-7507	$	$

RECIPIENT'S name	5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
TREE O THREE	$	$
Street address (including apt. no.) 121 S HOHOKAM ST	7 Distribution code(s) 7 — IRA/SEP/SIMPLE ☐	8 Other $ %
City, state, and ZIP code FORT MOHAVE AZ 86426	9a Your percentage of total distribution %	9b Total employee contributions $

	1st year of desig. Roth contrib.	10 State tax withheld	11 State/Payer's state no.	12 State distribution
		$	AZ/11-1222333	$ 15,000.00
		$		$

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