NOTICE
FORM 140PY

Laws 2012, Ch 257, § 11 (HB 2779), repealed the Arizona Revised Statutes that authorize the Clean Elections Fund Tax Reduction optional check-off box, the Clean Elections Fund Tax Credit, the Citizens Clean Elections Fund donation line on the corporate income tax returns and the Citizens Clean Elections Voluntary Gift line on the individual income and fiduciary tax returns. The changes are effective from and after August 2, 2012.

If you are filing after August 2, 2012, do not make a voluntary gift to the Citizens Clean Elections Fund on line 47 of the return. Any amount designated on line 47 in a return postmarked after August 2, 2012 will not go to the Citizens Clean Elections Fund; the amount designated will be returned to the taxpayer.

Fiscal year filers with a taxable year ending from and after August 2, 2012, do not claim a credit on line 31 for any amounts donated to the Citizens Clean Elections Fund after August 2, 2012.

ONE STAPLE IN UPPER LEFT CORNER. NO TAPE.

ARIZONA FORM
140PY

Part-Year Resident Personal Income Tax Return

OR FISCAL YEAR BEGINNING ___ AND ENDING ___ .

FOR CALENDAR YEAR
2011

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

Your First Name and Initial | Last Name | **You must enter your SSN(s).** | Your Social Security No.

1

Spouse's First Name and Initial *(if box 4 or 6 checked)* | Last Name | Spouse's Social Security No.

1

Current Home Address - number and street, rural route | Apt. No. | Daytime Phone (with area code) | Home Phone (with area code)

2 | | | **94**

City, Town or Post Office | State | Zip Code

3

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

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

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

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

88

81 | **80**

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

Include any payment, federal and Arizona Schedules A.

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

14 Federal AGI **14**		00
15 Arizona income *(from page 2, line B19)*........	**15**	00
16 Additions to income *(from page 2, line C24)*.	**16**	00
17 Subtractions *(from page 2, line D36)*	**17**	00
18 **Arizona AGI:** Lines (15 + 16) − line 17	**18**	00
19 **19I** ☐ ITEMIZED **19S** ☐ STANDARD	**19**	00
20 Personal exemptions	**20**	00
21 AZ taxable income: Line 18 − lines (19 + 20)	**21**	00
22 Compute the tax: *Use Tax Table X or Y*.......	**22**	00
23 Tax from recapture of credits	**23**	00
24 Subtotal of tax: *Add* lines 22 and 23............	**24**	00
25 - 26 **251** ☐ YOURSELF **252** ☐ SPOUSE	**26**	00
27 Reduced tax: *Subtract* line 26 from line 24 ...	**27**	00
28 Family income tax credit *(instructions p. 18)*	**28**	00

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

29 Credits from Arizona Form 301, Part II, line *65,* or Forms 310, 321, 322 and 323 if Form 301 is not required	**29**	00
30 Credit type: *Enter form number of each credit claimed*................ **30**		
31 Clean Elections Fund Tax Credit: *From worksheet on page 20 of the instructions*..	**31**	00
32 Balance of income tax: *Subtract* lines 28, 29 and 31 from line 27. If the sum of lines 28, 29 and 31 is more than line 27, enter zero ...	**32**	00
33 Unpaid Arizona use tax *(from worksheet on page 20 of instructions)*	**33**	00
34 **Balance of tax:** *Add* lines 32 and 33	**34**	00
35 Arizona income tax withheld during 2011	**35**	00
36 Arizona estimated tax payments for 2011	**36**	00
37 2011 Arizona extension payment (Form 204)	**37**	00
38 Increased Excise Tax Credit: *From worksheet on page 21 of the instructions*...............	**38**	00
39 Other refundable credits: *Check the box(es) and enter the amount*........................... **391** ☐ Form 308-I **392** ☐ Form 342	**39**	00
40 **Total payments/refundable credits:** *Add* lines 35 through 39	**40**	00
41 **TAX DUE:** If line 34 is larger than line 40, *subtract* line 40 from line 34, and *enter amount of tax due. Skip lines 42, 43 and 44*............	**41**	00
42 **OVERPAYMENT:** If line 40 is larger than line 34, *subtract* line 34 from line 40, and *enter amount of overpayment*	**42**	00
43 Amount of line 42 to be applied to 2012 estimated tax	**43**	00
44 **Balance of overpayment:** *Subtract* line 43 from line 42	**44**	00

45 - 55 Voluntary Gifts to............................

	Aid to Education *(entire refund only)*	**45**	00	Arizona Wildlife	**46**	00	
Citizens Clean Elections ..	**47**	00	Child Abuse Prevention...	**48**	00	Domestic Violence Shelter........................ **49**	00
I Didn't Pay Enough Fund	**50**	00	National Guard Relief Fund	**51**	00	Neighbors Helping Neighbors................. **52**	00
Special Olympics	**53**	00	Veterans' Donations Fund	**54**	00	Political Gift **55**	00

56 *Check only one* if making a political gift:.............. **561** ☐ Democratic **562** ☐ Green **563** ☐ Libertarian **564** ☐ Republican

57 Estimated payment penalty and MSA withdrawal penalty	**57**	00
58 *Check applicable boxes*..... **581** ☐ Annualized/Other **582** ☐ Farmer or Fisherman **583** ☐ Form 221 attached **584** ☐ MSA Penalty		
59 Total of lines 45 through 55 and 57...	**59**	00
60 **REFUND:** *Subtract* line 59 from line 44. If less than zero, *enter amount owed on line 61*	**60**	00

Direct Deposit of Refund: *Check box 60A if your deposit will be ultimately placed in a **foreign account**; see instructions* .... **60A** ☐

ROUTING NUMBER | ACCOUNT NUMBER

98 | | **C** ☐ Checking or **S** ☐ Savings

61 **AMOUNT OWED:** *Add* lines 41 and 59. *Make check payable to Arizona Department of Revenue; **include SSN** on payment*..........	**61**	00

ADOR 10149 (11)

PART A: Dependents

A1 *List children and other dependents.* Do not list yourself or spouse. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2011

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

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

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

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 5 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2011

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

PART B: Arizona Percent of Total Income

			2011 FEDERAL Amount from Federal Return	2011 ARIZONA Amount Only
B6	Dates of Arizona residency (From/To): _____ List other state(s) of residency: _____			
B7	Wages, salaries, tips, etc.	**B7**	00	00
B8	Interest..	**B8**	00	00
B9	Dividends..	**B9**	00	00
B10	Arizona income tax refunds	**B10**	00	00
B11	Alimony received	**B11**	00	00
B12	Business income (or loss) *from federal Schedule C*......	**B12**	00	00
B13	Gains (or losses) *from federal Schedule D*.............	**B13**	00	00
B14	Rents, royalties, partnerships, estates, trusts, small business corporations *from federal Schedule E.*	**B14**	00	00
B15	Other income reported on your federal return	**B15**	00	00
B16	Total income: *Add* lines B7 through B15	**B16**	00	00
B17	Federal adjustments. *Attach your own schedule*	**B17**	00	00
B18	Federal adjusted gross income: *Subtract* line B17 from line B16 in the FEDERAL column	**B18**	00	
B19	Arizona income: *Subtract* line B17 from line B16 in the ARIZONA column. *Enter here and on the front of this form, line 15.*...............			**B19** 00
B20	**Arizona percentage:** *Divide* line B19 by line B18, and *enter the result* (not over 100%).................			**B20** %

PART C: Additions

C21	I.R.C. §179 expense in excess of allowable amount. *Also see the instructions for line D34*...............	**C21**	00
C22	Total depreciation included in Arizona gross income........	**C22**	00
C23	Other additions to income: *See instructions and attach your own schedule*............	**C23**	00
C24	**Total:** *Add* lines C21 through C23. *Enter here and on the front of this form on line 16*	**C24**	00

PART D: Subtractions from Income

D25	Exemption: Age 65 or over. Multiply the number in box 8, page 1, by $2,100	**D25**	00
D26	Exemption: Blind. *Multiply* the number in box 9, page 1, by $1,500	**D26**	00
D27	Exemption: Dependents. *Multiply* the number in box 10, page 1, by $2,300	**D27**	00
D28	Exemption: Qualifying parents and grandparents. *Multiply* the number in box 11, page 1, by $10,000	**D28**	00
D29	Total exemptions: *Add* lines D25 through D28	**D29**	00
D30	*Multiply line D29 by the percentage on line B20, and enter the result*....		**D30** 00
D31	Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column		**D31** 00
D32	Arizona state lottery winnings included on line B15 in the ARIZONA column (up to $5,000 only)		**D32** 00
D33	U.S. Social Security or Railroad Retirement Act benefits included in your ARIZONA income.........		**D33** 00
D34	Adjustment for I.R.C. §179 expense not allowed.............		**D34** 00
D35	Other subtractions from income: *See instructions and attach your own schedule*		**D35** 00
D36	**Total:** *Add* lines D30 through D35. *Enter here and on the front of this form, line 17*.............		**D36** 00

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

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

→ YOUR SIGNATURE _____ DATE _____ OCCUPATION _____

→ SPOUSE'S SIGNATURE _____ DATE _____ SPOUSE'S OCCUPATION _____

PAID PREPARER'S SIGNATURE _____ DATE _____ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____

PAID PREPARER'S TIN _____ PAID PREPARER'S ADDRESS _____ PAID PREPARER'S PHONE NO. _____

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).

If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

ADOR 10149 (11)   **AZ Form 140PY (2011)**   Page 2 of 2

2011
Arizona Tax Tables X and Y
For Form 140PY

Table X - Use Table X if your filing status is Single or Married Filing Separate

(a)		(b)	(c)	(d)	(e)		(f)
If taxable income from Form 140PY, page 1, line 21 is:		Enter the amount from Form 140PY, page 1, line 21	Multiply the amount entered in column (b) by	Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140PY, page 1, line 22
Over	**But Not over**						
$0	$10,000	X	.0259 =	-		0.00 =	
$10,000	$25,000	X	.0288 =	-	$	29.00 =	
$25,000	$50,000	X	.0336 =	-	$	149.00 =	
$50,000	$150,000	X	.0424 =	-	$	589.00 =	
$150,000	and over	X	.0454 =	-	$	1,039.00 =	

Table Y - Use Table Y if your filing status is Married Filing Joint or Head of Household

(a)		(b)	(c)	(d)	(e)		(f)
If taxable income from Form 140PY, page 1, line 21 is:		Enter the amount from Form 140PY, page 1, line 21	Multiply the amount entered in column (b) by	Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140PY, page 1, line 22
Over	**But Not over**						
$0	$20,000	X	.0259 =	-		0.00 =	
$20,000	$50,000	X	.0288 =	-	$	58.00 =	
$50,000	$100,000	X	.0336 =	-	$	298.00 =	
$100,000	$300,000	X	.0424 =	-	$	1,178.00 =	
$300,000	and over	X	.0454 =	-	$	2,078.00 =	

Worksheet for Calculating the 2011 Clean Elections Fund Tax Credit	
1. Enter the amount donated directly to the fund during 2011.	
2. Enter the amount donated to the fund with your 2010 tax form.	
3. Add line 1 and line 2. Enter the total.	
4. Enter the amount from Form 140PY, page 1, line 27.	
5. Enter the amount from Form 140PY, page 1, line 28.	
6. Enter the amount from Form 140PY, page 1, line 29.	
7. Add line 5 and line 6. Enter the total.	
8. Subtract line 7 from line 4.	
9. Multiply line 8 by 20% (.20).	
10. Enter $670 if single, head of household, or married filing separately. Enter $1,340 if married filing joint.	
11. Enter the larger of line 9 or line 10.	
12. Enter the smaller of line 3, line 8, or line 11 here and also on Form 140PY, page 1, line 31.	

NOTE: *This credit will only reduce your tax and cannot be refunded. You may not carry forward any amount of unused credit.*

Line 32 - Balance of Income Tax

Subtract lines 28, 29 and 31 from line 27. If the sum of lines 28, 29 and 31 is more than line 27, enter zero.

Line 33 - Unpaid Arizona Use Tax

Use line 33 to report any use tax that you owe from out-of-state purchases that you made in 2011. Enter an amount on line 33 to report your use tax only if all of the following apply.

1. The items you bought were not for business purposes.
2. You stored, used or consumed the item in Arizona.
3. You are not a registered retailer.

For example, you may have bought goods from a catalogue or from the Internet. You may have purchased items costing more than $200, while traveling outside of the U.S. If you made any out-of-state purchase during 2011 and paid **no** sales tax on that purchase, you must complete the use tax worksheet, if items 1 through 3 above apply. You should keep your receipts or invoices for your out-of-state purchases.

Some items are exempt from use tax. For example, you do not have to pay use tax on any of the following items:

• Prescription drugs
• Prescription eyeglasses
• Contact lenses
• Hearing aids

Other items may also be exempt from use tax. To find out more about use tax and items exempt from use tax, see our brochure, *Pub 610, Use Tax.* To see this brochure, visit our web site at www.azdor.gov and click on publications.

If you did not make any out-of-state purchases during 2011, you do not owe any use tax. In this case, enter "0" on line 33.

Arizona's Use Tax

Arizona's use tax has been part of our tax laws since 1955. Every state with a sales tax also has a use tax. When Arizona shoppers buy from out-of-state sellers who do not collect tax, this puts in-state sellers at a disadvantage. The use tax puts all retailers on a level playing field.

What if I Have Already Paid Tax on My Out-of-State Purchase?

If you have paid sales tax to another state on the purchase, or if you have already paid your Arizona use tax, then you should enter "0" on line 33.

Use Tax Worksheet

Complete the following worksheet to figure your unpaid use tax.

Use Tax Worksheet	
1. Taxable Purchases	
2. Arizona use tax rate	.066
3. Multiply line 1 by the decimal on line 2. Enter the result here.	
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140PY, page 1, line 33.	

The following example shows how to complete the worksheet.

Example: Rita lives in Phoenix and she orders a new bedspread from the Out-of-State Catalog Store based in New York. The price is $125. The Catalog Store collects no tax. Rita must pay Arizona use tax on this purchase. Rita will complete the worksheet as follows:

Use Tax Worksheet - Example	
1. Taxable Purchases	$125.00
2. Arizona use tax rate	.066
3. Multiply line 1 by the decimal on line 2. Enter the result here.	8.25
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140PY, page 1, line 33.	$8.00
In this example, Rita will enter $8 on Form 140PY, page 1, line 33.	

Line 34 - Balance of Tax

Add lines 32 and 33. Enter the result.

Totaling Payments

Line 35 - Arizona Income Tax Withheld

Enter the Arizona income tax withheld as shown on the Form(s) W-2 from your employer. Also enter the Arizona income tax withheld shown on your Form(s) 1099-R (distributions from pensions, annuities, etc.). Attach the Form(s) W-2 and 1099 after the last page of your return. Do not include income taxes withheld by any other state.