

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING AND ENDING 66F

1 Your First Name and Middle Initial Last Name Enter your SSN(s) Your Social Security Number

1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) Last Name Enter your SSN(s) Spouse's Social Security No.

2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code) 94

3 City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different)

FILING STATUS: 4 Married filing joint return, 5 Head of household, 6 Married filing separate return, 7 Single. EXEMPTIONS: 8 Age 65 or over, 9 Blind, 10 Dependents, 11 Qualifying parents and grandparents. Includes box 88 and box 80 RCVD.

Table for Dependents (Box 10) with columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014, (e) if this person did not qualify as a dependent, (f) if you did not claim this person.

Table for Qualifying parents and grandparents (Box 11) with columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014, (e) if age 65 or over, (f) if died in 2014.

Table for Additions (Lines 12-17) including Federal adjusted gross income, Non-Arizona municipal interest, Ordinary income portion of lump-sum distributions, Total federal depreciation, and Other additions to income.

Table for Subtractions (Lines 18-24) including Total net capital gain or (loss), Total net short-term capital gain or (loss), Total net long-term capital gain or (loss), Net long-term capital gain from assets acquired after December 31, 2011, Multiply line 21 by 20%, Net capital gain derived from investment in qualified small business, and Recalculated Arizona depreciation.

Table for Subtractions (Lines 25-36) including 2013 Arizona depreciation adjustment, Adjustment for I.R.C. §179 expense not allowed, Interest on U.S. obligations, Exclusion for fed., AZ state or local govt. pensions, Arizona state lottery winnings, U.S. Social Security or Railroad Retirement Act., Certain wages of American Indians, Pay received for being an active service member, Net operating loss adjustment, Contributions to 529 College Savings Plans, Other Subtractions, and Subtract lines 22 through 35 from line 17.

Place any required federal and AZ schedules or other documents after Form 140.



Your Name (as shown on page 1)

Your Social Security Number

## Dependent Information - Continuation Sheet from Page 1 Dependents

Include with your return **only** if listing additional dependents.

Complete this form **only** if you need additional space from page 1 to list your dependents.  
If you do not list **all** dependents claimed on page 1 of your income tax return, you may lose the exemptions.

**Children and other dependents, continued from page 1.**

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if this person did not qualify as a dependent on your federal return	(f) ✓ if you did not claim this person on your federal return due to educational credits
10d					<input type="checkbox"/>	<input type="checkbox"/>
10e					<input type="checkbox"/>	<input type="checkbox"/>
10f					<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>
10q					<input type="checkbox"/>	<input type="checkbox"/>
10r					<input type="checkbox"/>	<input type="checkbox"/>
10s					<input type="checkbox"/>	<input type="checkbox"/>
10t					<input type="checkbox"/>	<input type="checkbox"/>
10u					<input type="checkbox"/>	<input type="checkbox"/>

**Qualifying parents and grandparents, continued from page 1.**

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if age 65 or over	(f) ✓ if died in 2014
11c					<input type="checkbox"/>	<input type="checkbox"/>
11d					<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>
11j					<input type="checkbox"/>	<input type="checkbox"/>

**Include with your return.**

Your Name as shown on Form 140	Your Social Security Number
Spouse's Name as shown on Form 140 (if filing joint)	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.....	<b>1</b>		00
2 Amount of distributions used to pay qualified medical expenses from your Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 1.	<b>2</b>		00
3 Medical expenses allowed to be taken as a federal itemized deduction.....	<b>3</b>		00
4 Add line 2 and line 3.....	<b>4</b>		00
5 If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6.....	<b>5</b>		00
6 If line 4 is more than line 1, subtract line 1 from line 4.....	<b>6</b>		00

**Adjustment to Interest Deduction**

7 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2014 that is equal to the amount of your 2014 federal credit.....	<b>7</b>		00
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**Adjustment to Gambling Losses**

8 Wagering losses allowed as a federal itemized deduction.....	<b>8</b>		00
9 Total gambling winnings included in your federal adjusted gross income.....	<b>9</b>		00
10 Arizona lottery subtraction from Form 140, page 1, line 29.....	<b>10</b>		00
11 Maximum allowable gambling loss deduction: Subtract line 10 from line 9.....	<b>11</b>		00
12 If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero".....	<b>12</b>		00

**Adjustment to Charitable Contributions**

13 Amount of charitable contributions for which you are claiming a credit under Arizona law.....	<b>13</b>		00
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**Other Adjustments**

14 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax.....	<b>14</b>		00
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**Adjusted Itemized Deductions**

15 Add the amounts on lines 5 and 7.....	<b>15</b>		00
16 Add the amounts on lines 6, 12, 13 and 14.....	<b>16</b>		00
17 Total federal itemized deductions allowed to be taken on federal return.....	<b>17</b>		00
18 Enter the amount from line 15 above.....	<b>18</b>		00
19 Add lines 17 and 18.....	<b>19</b>		00
20 Enter the amount from line 16 above.....	<b>20</b>		00
21 Arizona itemized deductions: Subtract line 20 from line 19. Enter the result here and on Form 140, page 2, line 43.....	<b>21</b>		00

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

*Include with your return.*

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140PY, 140NR or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return)	Spouse's Social Security Number

**Part 1 Nonrefundable Individual Tax Credits Available**  
Enter total available tax credits.

		(a) Current Year Credit	(b) Available Carryover	(c) Total Available Credit (a) + (b)
1 Enterprise Zone Credit ..... Form 304 ▶	1			00
2 Environmental Technology Facility Credit..... Form 305 ▶	2			00
3 Military Reuse Zone Credit ..... Form 306 ▶	3			00
4 Recycling Equipment Credit ..... Form 307 ▶	4			00
5 Credit for Increased Research Activities – Individuals..... Form 308-I ▶	5			00
6 Credit for Taxes Paid to Another State or Country..... Form 309 ▶	6			00
7 Credit for Solar Energy Devices ..... Form 310 ▶	7			00
8 Agricultural Water Conservation System Credit ..... Form 312 ▶	8			00
9 Pollution Control Credit..... Form 315 ▶	9			00
10 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets ..... Form 319 ▶	10			00
11 Credit for Employment of TANF Recipients..... Form 320 ▶	11			00
12 Credit for Contributions to Qualifying Charitable Organizations.... Form 321 ▶	12			00
13 Credit for Contributions Made or Fees Paid to Public Schools..... Form 322 ▶	13			00
14 Credit for Contributions to Private School Tuition Organizations... Form 323 ▶	14			00
15 Agricultural Pollution Control Equipment Credit ..... Form 325 ▶	15			00
16 Credit for Donation of School Site ..... Form 331 ▶	16			00
17 Credits for Healthy Forest Enterprises ..... Form 332 ▶	17			00
18 Credit for Employing National Guard Members..... Form 333 ▶	18			00
19 Motion Picture Credits ..... Form 334 ▶	19			00
20 Credit for Solar Energy Devices – Commercial and Industrial Applications..... Form 336 ▶	20			00
21 Credit for Investment in Qualified Small Businesses..... Form 338 ▶	21			00
22 Credit for Water Conservation Systems ..... Form 339 ▶	22			00
23 Credit for Donations to the Military Family Relief Fund ..... Form 340 ▶	23			00
24 Renewable Energy Production Tax Credit..... Form 343 ▶	24			00
25 Solar Liquid Fuel Credit..... Form 344 ▶	25			00
26 Credit for New Employment..... Form 345 ▶	26			00
27 Additional Credit for Increased Research Activities for Basic Research Payments ..... Form 346 ▶	27			00
28 Credit for Qualified Health Insurance Plans ..... Form 347 ▶	28			00
29 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the allowable credit on Arizona Form 323) ... Form 348 ▶	29			00
30 Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers ..... Form 351 ▶	30			00
<b>31 Total available nonrefundable tax credits:</b> Add lines 1 through 30..... <b>31</b>				<b>00</b>

Continued on page 2 →



**You must include Form 301 and the corresponding credit forms on which you computed your credit(s) with your individual income tax return.**

Your Name (as shown on page 1)	Your Social Security Number
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**Part 2 Application of Tax Credits and Recapture**  
Enter tax, recapture tax, and tax credits used this taxable year.

32 Tax from Form 140, line 46; or Form 140PY, line 59; or Form 140NR, line 56; or Form 140X, line 31 .....	<b>32</b>		00
33 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part 5, line 23 .....	<b>33</b>	00	
34 Tax from recapture of Credits for Healthy Forest Enterprises from Form 332, Part 11, line 53, and Part 12, line 59 .....	<b>34</b>	00	
35 Tax from recapture of Credit for Renewable Energy Industry from Form 342, Part 5, line 17 .....	<b>35</b>	00	
36 Tax from recapture of Credit for Qualified Facilities from Form 349, Part 5, line 17 .....	<b>36</b>	00	
37 Tax from recapture of Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers from Form 351, Part 5, line 25c .....	<b>37</b>	00	
38 Recapture Total: Add lines 33, 34, 35, 36, and 37. Enter here and on Form 140, line 47; or Form 140PY, line 60; or Form 140NR, line 57; or Form 140X, line 32 .....	<b>38</b>		00
39 Subtotal: Add lines 32 and 38 .....	<b>39</b>		00
40 Family Income Tax Credit from Form 140, line 49; or Form 140PY, line 62; or Form 140X, line 34 .....	<b>40</b>		00
41 Subtract line 40 from line 39. Enter the difference. If less than zero, enter "zero" .....	<b>41</b>		00

**Nonrefundable Tax Credits Used This Taxable Year**

Enter amount of credits actually used from Part 1.

42 Enterprise Zone Credit .....	Form 304 ▶	<b>42</b>		00
43 Environmental Technology Facility Credit (not to exceed 75% of line 39) .....	Form 305 ▶	<b>43</b>		00
44 Military Reuse Zone Credit .....	Form 306 ▶	<b>44</b>		00
45 Recycling Equipment Credit (not to exceed the lesser of 25% of line 39 or \$5,000) .....	Form 307 ▶	<b>45</b>		00
46 Credit for Increased Research Activities – Individuals .....	Form 308-I ▶	<b>46</b>		00
47 Credit for Taxes Paid to Another State or Country .....	Form 309 ▶	<b>47</b>		00
48 Credit for Solar Energy Devices .....	Form 310 ▶	<b>48</b>		00
49 Agricultural Water Conservation System Credit .....	Form 312 ▶	<b>49</b>		00
50 Pollution Control Credit .....	Form 315 ▶	<b>50</b>		00
51 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets .....	Form 319 ▶	<b>51</b>		00
52 Credit for Employment of TANF Recipients .....	Form 320 ▶	<b>52</b>		00
53 Credit for Contributions to Qualifying Charitable Organizations .....	Form 321 ▶	<b>53</b>		00
54 Credit for Contributions Made or Fees Paid to Public Schools .....	Form 322 ▶	<b>54</b>		00
55 Credit for Contributions to Private School Tuition Organizations .....	Form 323 ▶	<b>55</b>		00
56 Agricultural Pollution Control Equipment Credit .....	Form 325 ▶	<b>56</b>		00
57 Credit for Donation of School Site .....	Form 331 ▶	<b>57</b>		00
58 Credits for Healthy Forest Enterprises .....	Form 332 ▶	<b>58</b>		00
59 Credit for Employing National Guard Members .....	Form 333 ▶	<b>59</b>		00
60 Motion Picture Credits .....	Form 334 ▶	<b>60</b>		00
61 Credit for Solar Energy Devices – Commercial and Industrial Applications .....	Form 336 ▶	<b>61</b>		00
62 Credit for Investment in Qualified Small Businesses .....	Form 338 ▶	<b>62</b>		00
63 Credit for Water Conservation Systems .....	Form 339 ▶	<b>63</b>		00
64 Credit for Donations to the Military Family Relief Fund: Enter the smaller of Form 301, Part 1, line 23 or Part 2, line 39 .....	Form 340 ▶	<b>64</b>		00
65 Renewable Energy Production Tax Credit .....	Form 343 ▶	<b>65</b>		00
66 Solar Liquid Fuel Credit .....	Form 344 ▶	<b>66</b>		00
67 Credit for New Employment .....	Form 345 ▶	<b>67</b>		00
68 Additional Credit for Increased Research Activities for Basic Research Payments .....	Form 346 ▶	<b>68</b>		00
69 Credit for Qualified Health Insurance Plans .....	Form 347 ▶	<b>69</b>		00
70 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the maximum allowable credit on Arizona Form 323) ...	Form 348 ▶	<b>70</b>		00
71 Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers .....	Form 351 ▶	<b>71</b>		00
<b>72 Total Tax Credits Used:</b> Add lines 42 through 71. <b>Total cannot be more than line 41.</b> Enter this amount on Form 140, line 50; or Form 140PY, line 63; or Form 140NR, line 59; or Form 140X, line 35 .....		<b>72</b>		00

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

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security Number

**Part 1 Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2014**

**Other State:** If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state.

See last page of the instructions for a list of state abbreviations

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

	(a)	(b)	(c)
<b>1</b> Description of income item(s). List each income item separately.			

	(a)	(b)	(c)
<b>2</b> Amount of income from item listed on line 1 reportable to both Arizona and the other state or country	\$ 00	\$ 00	\$ 00
<b>3</b> Portion of income on line 2 included in Arizona adjusted gross income	\$ 00	\$ 00	\$ 00
<b>4</b> Portion of income on line 2 included in the other state's or country's equivalent of Arizona adjusted gross income	\$ 00	\$ 00	\$ 00
<b>5</b> 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	\$ 00	\$ 00	\$ 00
<b>6</b> Total income subject to tax in both Arizona and the other state or country. Add line 5, columns (a), (b), and (c)	\$ 00	\$ 00	\$ 00

**Part 2 Computation of Other State or Country Tax Credit**

(Read specific line instructions for Part 2 before completing this part.)

<b>7</b> Arizona tax liability less any credits (except other state tax credit)	7	00
<b>8</b> Amount from Part 1, line 6	8	00
<b>9</b> Entire income upon which Arizona tax is imposed. See instructions	9	00
<b>10</b> Divide the amount on line 8 by the amount on line 9 (cannot be greater than one)	10	
<b>11</b> Multiply the amount on line 7 by the decimal on line 10	11	00
<b>12</b> Income tax paid to: Name of other state or country. See Instructions	12	00
<b>13</b> Amount from Part 1, line 6	13	00
<b>14</b> Entire income upon which other state's or country's income tax is imposed. See instructions	14	00
<b>15</b> Divide the amount on line 13 by the amount on line 14 (cannot be greater than one)	15	
<b>16</b> Multiply the amount on line 12 by the decimal on line 15	16	00
<b>17</b> 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	00

### Schedule of Income Allocation

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

	(a) Amount reported on your 2014 federal return	(b) Amount entered in column (a) reported on your 2014 Form 140	(c) Amount entered in column (a) reported on your 2014 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
9 Other federal adjustments: List on lines 9a through 9c:				
9a	\$ 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

**Include with your return.**

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140PY or 140X (if a joint return)	Spouse's Social Security Number

**Part 1 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:

Number and street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

2 Cost of the solar energy device installed during the current taxable year at the residence listed on line 1 ....	2		00
3 Multiply the amount on line 2 by 25% (.25) .....	3		00
4 Enter the smaller of line 3 or \$1,000 .....	4		00
5 Enter the amount of credit from prior taxable years (1995 through 2013) for other solar energy devices installed at the residence listed on line 1 .....	5		00
6 Add line 4 and line 5 .....	6		00
7 Enter the smaller of line 6 or \$1,000 .....	7		00
8 Subtract line 5 from line 7 .....	8		00
9 Current Year's Credit: Enter the smaller of line 4 or line 8. In most cases, if you are married filing a separate return, you must enter one-half (1/2) of the smaller of line 4 or line 8. See instructions .....	9		00

**Part 2 Carryover from Prior Taxable Years**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount  (See note below line 15)	(c) Amount Previously Used	(d) Available Carryover:  Subtract column (c) from column (b).
10	2009	00	00	00
11	2010	00	00	00
12	2011	00	00	00
13	2012	00	00	00
14	2013	00	00	00
15	TOTAL AVAILABLE CARRYOVER: Add lines 10 through 14, column (d) ....			00

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. If you are claiming an additional credit amount from a second Arizona home, see Note on page 1 of the general instructions.

**Part 3 Total Available Credit**

16 Current year's credit: Enter the amount from Part 1, line 9 .....	16		00
Enter this amount on Arizona Form 301, line 7, column (a).			
17 Available credit carryover from Part 2, line 15, column (d) .....	17		00
Enter this amount on Arizona Form 301, line 7, column (b).			
18 Total Available Credit: Add line 16 and line 17 .....	18		00
Enter this amount on Arizona Form 301, line 7, column (c).			

*Include with your return.*

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security Number

**Part 1 Current Year's Credit**

**SECTION A – Contributions to Qualifying Charitable Organizations**

Complete **Section A** if you made cash contributions to a qualifying charitable organization other than a qualifying foster care charitable organization. Do not include donations to a qualifying foster care charitable organization in Section A.

NOTE: If you made cash contributions to more than three qualifying charities, include a separate schedule.

	(a) Name of Qualifying Charity to which you made cash contributions	(b) Location of Qualifying Charity (City, State)	(c) Cash Amount
1a			00
1b			00
1c			00
1d	Total Cash Contributions: Add the amounts in column (c) of lines 1a, 1b, and 1c. Also, add any amount included on a separate schedule.....		00
2	Single Taxpayers or heads of household, enter \$200. Married taxpayers, enter \$400 .....		00
3	Enter the smaller of line 1d or line 2 .....		00
	<ul style="list-style-type: none"> <li>• <b>If you did not make any cash contributions to a qualifying foster care organization, and your filing status is:</b> <ul style="list-style-type: none"> <li>■ Single, head of household, or married filing joint, do the following:                             <ul style="list-style-type: none"> <li><input type="checkbox"/> Enter the total amount from line 3 in Part 3, line 15.</li> <li><input type="checkbox"/> Skip Section B, and go to Part 2.</li> </ul> </li> <li>■ Married filing separate (see instructions)                             <ul style="list-style-type: none"> <li><input type="checkbox"/> In most cases, enter one-half (1/2) of the amount from line 3 in Part 3, line 15.</li> <li><input type="checkbox"/> Skip Section B, and go to Part 2.</li> </ul> </li> </ul> </li> <li>• <b>If you made any cash contributions to a qualifying foster care charitable organization, do the following:</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Enter amount from line 3 in Section B, line 5.</li> <li><input type="checkbox"/> Complete Section B.</li> </ul> </li> </ul>		

**SECTION B – Contributions to Qualifying Foster Care Charitable Organizations**

Complete **Section B** to claim a credit for cash contributions made to a qualifying foster care charitable organization that provides foster care services to foster children in Arizona.

NOTE: If you made cash contributions to more than three qualifying foster care charities, include a separate schedule.

	(a) Name of Qualifying Foster Care Charity to which you made cash contributions	(b) Location of Qualifying Charity (City, State)	(c) Cash Amount
4a			00
4b			00
4c			00
4d	Total Cash Contributions: Add the amounts in column (c) of lines 4a, 4b, and 4c. Also, add any amount included on a separate schedule.....		00
5	Enter the amount from Section A, line 3 .....		00
6	Add line 4d and line 5, enter the total .....		00
7	Single taxpayers or heads of household, enter \$400. Married taxpayers filing joint, enter \$800 .....		00
8	Enter the smaller of line 6 or line 7. In most cases, if you are married filing a separate return, enter one-half (1/2) of the smaller of line 6 or line 7. See instructions .....		00

Your Name (as shown on page 1)	Your Social Security Number
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**Part 2 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).
9	2009	00	00	00
10	2010	00	00	00
11	2011	00	00	00
12	2012	00	00	00
13	2013	00	00	00
14	TOTAL AVAILABLE CARRYOVER: Add lines 9 through 13, column (d) .....			00

**Part 3 Total Available Credit**

- |   |    |  |    |
|---|----|--|----|
| 15 Current year's credit: Enter the amount from Part 1, Section A, line 3 or Section B, line 8..... | 15 |  | 00 |
| Enter this amount on Arizona Forms 301, Part 1, line 12, column (a).                                |    |  |    |
| 16 Available credit carryover from Part 2, line 14, column (d).....                                 | 16 |  | 00 |
| Enter this amount on Arizona Form 301, Part 1, line 12, column (b).                                 |    |  |    |
| 17 Total Available Credit: Add line 15 and line 16.....   | 17 |  | 00 |
| Enter this amount on Arizona Form 301, Part 1, line 12, column (c).                                 |    |  |    |

*Include with your return.*

- Do not use this form for contributions to private school tuition organizations.
- See Form 323 for contributions to private school tuition organizations.

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security Number

**Part 1 Current Year's Credit**

Note: If you made cash contributions or paid fees to more than three public schools, include a separate schedule.

	(a) Name of Public School to which you made contributions or paid fees:	(b) School District Name and Number	(c) Location of Public School (City, State)	(d) Contribution Made or Fees Paid
1				00
2				00
3				00
4	Total cash contributions made or fees paid to public schools in Arizona during 2014: Add the amounts in column (d) of lines 1, 2, and 3. Also add any amount included on a separate schedule .....			4 00
5	Single taxpayers or heads of household, enter \$200. Married taxpayers filing joint enter \$400 .....			5 00
6	Current year's credit: Enter the smaller of line 4 or line 5. In most cases, if you are married filing a separate return, enter one-half of the smaller of line 4 or line 5. See instructions .....			6 00

**Part 2 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).
7	2009	00	00	00
8	2010	00	00	00
9	2011	00	00	00
10	2012	00	00	00
11	2013	00	00	00
12	TOTAL AVAILABLE CARRYOVER: Add lines 7 through 11, column (d) .....			00

**Part 3 Total Available Credit**

13	Current year's credit: Enter the amount from Part 1, line 6 .....	13		00
14	Available credit carryover from Part 2, line 12, column (d).....	14		00
15	Total Available Credit: Add line 13 and line 14.....	15		00

**Include with your return.**

- 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 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X

Your Social Security Number

Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)

Spouse's Social Security Number

**Part 1 Current Year's Credit – Qualifying Contributions**

1 Name of private school tuition organization: \_\_\_\_\_

Address: \_\_\_\_\_

Amount of contributions made in 2014 to the private school tuition organization

named on line 1 ..... **1a**

	00
--	----

Amount of contributions made from January 1, 2015 to April 15, 2015 to the  
private school tuition organization named on line 1 for which you are claiming  
a credit on your 2014 return ..... **1b**

	00
--	----

Total amount of contributions made to the private school tuition organization named on line 1 ..... **1c**

	00
--	----

2 Name of private school tuition organization: \_\_\_\_\_

Address: \_\_\_\_\_

Amount of contributions made in 2014 to the private school tuition organization

named on line 2 ..... **2a**

	00
--	----

Amount of contributions made from January 1, 2015 to April 15, 2015 to the  
private school tuition organization named on line 2 for which you are claiming  
a credit on your 2014 return ..... **2b**

	00
--	----

Total amount of contributions made to the private school tuition organization named on line 2 ..... **2c**

	00
--	----

**NOTE:** If you made contributions to more than two school tuition organizations, include a separate schedule.

3 Total contributions made to school tuition organizations to be claimed as a credit in 2014: Add  
lines 1c, 2c, and any amounts from additional schedules ..... **3**

	00
--	----

4 Single taxpayers or heads of household, enter \$528. Married taxpayers filing joint enter \$1056 ..... **4**

	00
--	----

5 Current year's credit: Enter the smaller of line 3 or line 4 on line 5. In most cases, if you are married  
filing a separate return, enter one-half of the smaller of line 3 or line 4. See instructions ..... **5**

	00
--	----

You **may** be able to claim an additional credit for contributions made to school tuition organizations.  
See **Arizona Form 348** for more information.

**Part 2 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).
6	2009	00	00	00
7	2010	00	00	00
8	2011	00	00	00
9	2012	00	00	00
10	2013	00	00	00
11	TOTAL AVAILABLE CARRYOVER: Add lines 6 through 10, column (d) .....			00

**Part 3 Total Available Credit**

12 Current year's credit: Enter the amount from Part 1, line 5 ..... **12**

	00
--	----

  
Enter this amount on Arizona Form 301, Part 1, line 14, column (a).

13 Available credit carryover from Part 2, line 11, column (d) ..... **13**

	00
--	----

  
Enter this amount on Arizona Form 301, Part 1, line 14 column (b).

14 Total Available Credit: Add lines 12 and 13. Enter the total here and on Arizona Form 301, Part 1, line 14, col. (c) . **14**

	00
--	----



Include with your return.

For contributions that exceed the maximum allowable credit on Arizona Form 323

For the calendar year 2014 or fiscal year beginning

and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X

Your Social Security Number

Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)

Spouse's Social Security Number

Before you can claim this credit, you must claim the maximum allowable credit on Arizona Form 323, Credit for Contributions to Private School Tuition Organizations. If you made contributions totaling more than the maximum allowable credit on Form 323, you may claim a credit on Form 348 for some or all of those contributions that exceed the maximum allowable credit on Form 323.

If you have a carryover amount(s) from a credit claimed on Form 348 from prior tax year(s), you do not have to claim the maximum allowable credit on Form 323 to only claim a carryover amount available on Form 348. See instructions under "Notice to All Taxpayers."

Part 1 Eligibility

- 1a Are you claiming a current year's credit on your 2014 Form 323 for contributions to private school tuition organizations?
1b Did you make contributions in excess of the allowable credit claimed on Form 323?
1c Are you claiming only a carryover from Form 348 from prior tax year?

Part 2 Current Year's Credit

List all qualifying school tuition organizations to which you made contributions during 2014 and from January 1, 2015 to April 15, 2015. You must include the school tuition organizations to which you made contributions and claimed a 2014 current year's credit on Form 323. If you made contributions to more than three school tuition organizations, include a separate schedule.

2 Name of school tuition organization:
Address of school tuition organization:

2a Contributions made from January 1, 2014 through December 31, 2014
2b Contributions made from January 1, 2015 through April 15, 2015 for which you are claiming a credit on your 2014 return
2c Total contributions made to organization named on line 2: Add lines 2a and 2b; enter the total

3 Name of school tuition organization:
Address of school tuition organization:

3a Contributions made from January 1, 2014 through December 31, 2014
3b Contributions made from January 1, 2015 through April 15, 2015 for which you are claiming a credit on your 2014 return
3c Total contributions made to organization named on line 3: Add lines 3a and 3b; enter the total

4 Name of school tuition organization:
Address of school tuition organization:

4a Contributions made from January 1, 2014 through December 31, 2014
4b Contributions made from January 1, 2015 through April 15, 2015 for which you are claiming a credit on your 2014 return
4c Total contributions made to organization named on line 4: Add lines 4a and 4b; enter the total

Your Name (as shown on page 1)	Your Social Security Number
--------------------------------	-----------------------------

**Part 2 (Continued)**

5 Add lines 2c, 3c, 4c, and any amounts from a separate schedule. Enter the total.....	<b>5</b>	00
6 Allowable credit claimed on Form 323 for the current year: Enter the amount from Form 323, Part 1, line 5	<b>6</b>	00
7 Potential credit: Subtract line 6 from line 5, and enter the difference .....	<b>7</b>	00
8 Single taxpayers or heads of household, enter \$525. Married taxpayers filing joint, enter \$1050 .....	<b>8</b>	00
9 Current Year's Credit to Claim on Form 348: Enter the smaller of line 7 or line 8. In most cases, if you are married filing a separate return, enter one-half (1/2) of the smaller of line 7 or line 8. See instructions.	<b>9</b>	00

**Part 3 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).
10	2012	00	00	00
11	2013	00	00	00
12				
13				
14				
15	TOTAL AVAILABLE CARRYOVER: Add lines 10 through 11 in column (d)....			00

**Part 4 Total Available Credit**

16 Current year's credit: Enter the amount from Part 2, line 9 ..... Enter this amount on Arizona Form 301, Part 1, line 29, column (a).	<b>16</b>	00
17 Available credit carryover from Part 3, line 15, column (d)..... Enter this amount on Arizona Form 301, Part 1, line 29, column (b).	<b>17</b>	00
18 Total Available Credit: Add line 16 and line 17 ..... Enter this amount on Arizona Form 301, Part 1, line 29, column (c).	<b>18</b>	00

## 2014 Optional Tax Tables

**If your taxable income is less than \$50,000, use the Optional Tax Tables. If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2014. In this case, you must file using Form 140.**

**To Find Your Tax:** Read down the income column until you find your taxable income shown on Form 140, line 45. Read across until you find your filing status as shown on Form 140. Enter the tax on Form 140, line 46.

**Example:** Mr. and Mrs. Timely are filing a joint return. Their taxable income on Form 140, line 45 is \$19,360. First, they find the \$19,350-\$19,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income lines and filing status column meet is \$502. This is the tax amount they must write on Form 140, line 46.

At Least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>Your Tax Is -</b>			
<b>19,300</b>	<b>19,350</b>	528	501
<b>19,350</b>	<b>19,400</b>	529	<b>502</b>
<b>19,400</b>	<b>19,450</b>	530	503

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>If less than \$20 tax is 0</b>				<b>\$2,000</b>				<b>\$4,000</b>			
<b>Your Tax Is</b>				<b>Your Tax Is</b>				<b>Your Tax Is</b>			
20	50	1	1	2,000	2,050	52	52	4,000	4,050	104	104
50	100	2	2	2,050	2,100	54	54	4,050	4,100	106	106
100	150	3	3	2,100	2,150	55	55	4,100	4,150	107	107
150	200	5	5	2,150	2,200	56	56	4,150	4,200	108	108
200	250	6	6	2,200	2,250	58	58	4,200	4,250	109	109
250	300	7	7	2,250	2,300	59	59	4,250	4,300	111	111
300	350	8	8	2,300	2,350	60	60	4,300	4,350	112	112
350	400	10	10	2,350	2,400	62	62	4,350	4,400	113	113
400	450	11	11	2,400	2,450	63	63	4,400	4,450	115	115
450	500	12	12	2,450	2,500	64	64	4,450	4,500	116	116
500	550	14	14	2,500	2,550	65	65	4,500	4,550	117	117
550	600	15	15	2,550	2,600	67	67	4,550	4,600	118	118
600	650	16	16	2,600	2,650	68	68	4,600	4,650	120	120
650	700	17	17	2,650	2,700	69	69	4,650	4,700	121	121
700	750	19	19	2,700	2,750	71	71	4,700	4,750	122	122
750	800	20	20	2,750	2,800	72	72	4,750	4,800	124	124
800	850	21	21	2,800	2,850	73	73	4,800	4,850	125	125
850	900	23	23	2,850	2,900	74	74	4,850	4,900	126	126
900	950	24	24	2,900	2,950	76	76	4,900	4,950	128	128
950	1,000	25	25	2,950	3,000	77	77	4,950	5,000	129	129
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
<b>Your Tax Is</b>				<b>Your Tax Is</b>				<b>Your Tax Is</b>			
1,000	1,050	27	27	3,000	3,050	78	78	5,000	5,050	130	130
1,050	1,100	28	28	3,050	3,100	80	80	5,050	5,100	131	131
1,100	1,150	29	29	3,100	3,150	81	81	5,100	5,150	133	133
1,150	1,200	30	30	3,150	3,200	82	82	5,150	5,200	134	134
1,200	1,250	32	32	3,200	3,250	84	84	5,200	5,250	135	135
1,250	1,300	33	33	3,250	3,300	85	85	5,250	5,300	137	137
1,300	1,350	34	34	3,300	3,350	86	86	5,300	5,350	138	138
1,350	1,400	36	36	3,350	3,400	87	87	5,350	5,400	139	139
1,400	1,450	37	37	3,400	3,450	89	89	5,400	5,450	141	141
1,450	1,500	38	38	3,450	3,500	90	90	5,450	5,500	142	142
1,500	1,550	39	39	3,500	3,550	91	91	5,500	5,550	143	143
1,550	1,600	41	41	3,550	3,600	93	93	5,550	5,600	144	144
1,600	1,650	42	42	3,600	3,650	94	94	5,600	5,650	146	146
1,650	1,700	43	43	3,650	3,700	95	95	5,650	5,700	147	147
1,700	1,750	45	45	3,700	3,750	96	96	5,700	5,750	148	148
1,750	1,800	46	46	3,750	3,800	98	98	5,750	5,800	150	150
1,800	1,850	47	47	3,800	3,850	99	99	5,800	5,850	151	151
1,850	1,900	49	49	3,850	3,900	100	100	5,850	5,900	152	152
1,900	1,950	50	50	3,900	3,950	102	102	5,900	5,950	153	153
1,950	2,000	51	51	3,950	4,000	103	103	5,950	6,000	155	155

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$6,000 Your Tax Is</b>				<b>\$9,000 Your Tax Is</b>				<b>\$12,000 Your Tax Is</b>			
6,000	6,050	156	156	9,000	9,050	234	234	12,000	12,050	317	311
6,050	6,100	157	157	9,050	9,100	235	235	12,050	12,100	319	313
6,100	6,150	159	159	9,100	9,150	236	236	12,100	12,150	320	314
6,150	6,200	160	160	9,150	9,200	238	238	12,150	12,200	322	315
6,200	6,250	161	161	9,200	9,250	239	239	12,200	12,250	323	317
6,250	6,300	163	163	9,250	9,300	240	240	12,250	12,300	325	318
6,300	6,350	164	164	9,300	9,350	242	242	12,300	12,350	326	319
6,350	6,400	165	165	9,350	9,400	243	243	12,350	12,400	327	321
6,400	6,450	166	166	9,400	9,450	244	244	12,400	12,450	329	322
6,450	6,500	168	168	9,450	9,500	245	245	12,450	12,500	330	323
6,500	6,550	169	169	9,500	9,550	247	247	12,500	12,550	332	324
6,550	6,600	170	170	9,550	9,600	248	248	12,550	12,600	333	326
6,600	6,650	172	172	9,600	9,650	249	249	12,600	12,650	335	327
6,650	6,700	173	173	9,650	9,700	251	251	12,650	12,700	336	328
6,700	6,750	174	174	9,700	9,750	252	252	12,700	12,750	337	330
6,750	6,800	175	175	9,750	9,800	253	253	12,750	12,800	339	331
6,800	6,850	177	177	9,800	9,850	254	254	12,800	12,850	340	332
6,850	6,900	178	178	9,850	9,900	256	256	12,850	12,900	342	333
6,900	6,950	179	179	9,900	9,950	257	257	12,900	12,950	343	335
6,950	7,000	181	181	9,950	10,000	258	258	12,950	13,000	345	336
<b>\$7,000 Your Tax Is</b>				<b>\$10,000 Your Tax Is</b>				<b>\$13,000 Your Tax Is</b>			
7,000	7,050	182	182	10,000	10,050	260	260	13,000	13,050	346	337
7,050	7,100	183	183	10,050	10,100	261	261	13,050	13,100	348	339
7,100	7,150	185	185	10,100	10,150	263	262	13,100	13,150	349	340
7,150	7,200	186	186	10,150	10,200	264	264	13,150	13,200	350	341
7,200	7,250	187	187	10,200	10,250	265	265	13,200	13,250	352	343
7,250	7,300	188	188	10,250	10,300	267	266	13,250	13,300	353	344
7,300	7,350	190	190	10,300	10,350	268	267	13,300	13,350	355	345
7,350	7,400	191	191	10,350	10,400	270	269	13,350	13,400	356	346
7,400	7,450	192	192	10,400	10,450	271	270	13,400	13,450	358	348
7,450	7,500	194	194	10,450	10,500	273	271	13,450	13,500	359	349
7,500	7,550	195	195	10,500	10,550	274	273	13,500	13,550	361	350
7,550	7,600	196	196	10,550	10,600	276	274	13,550	13,600	362	352
7,600	7,650	197	197	10,600	10,650	277	275	13,600	13,650	363	353
7,650	7,700	199	199	10,650	10,700	278	276	13,650	13,700	365	354
7,700	7,750	200	200	10,700	10,750	280	278	13,700	13,750	366	355
7,750	7,800	201	201	10,750	10,800	281	279	13,750	13,800	368	357
7,800	7,850	203	203	10,800	10,850	283	280	13,800	13,850	369	358
7,850	7,900	204	204	10,850	10,900	284	282	13,850	13,900	371	359
7,900	7,950	205	205	10,900	10,950	286	283	13,900	13,950	372	361
7,950	8,000	207	207	10,950	11,000	287	284	13,950	14,000	373	362
<b>\$8,000 Your Tax Is</b>				<b>\$11,000 Your Tax Is</b>				<b>\$14,000 Your Tax Is</b>			
8,000	8,050	208	208	11,000	11,050	289	286	14,000	14,050	375	363
8,050	8,100	209	209	11,050	11,100	290	287	14,050	14,100	376	365
8,100	8,150	210	210	11,100	11,150	291	288	14,100	14,150	378	366
8,150	8,200	212	212	11,150	11,200	293	289	14,150	14,200	379	367
8,200	8,250	213	213	11,200	11,250	294	291	14,200	14,250	381	368
8,250	8,300	214	214	11,250	11,300	296	292	14,250	14,300	382	370
8,300	8,350	216	216	11,300	11,350	297	293	14,300	14,350	384	371
8,350	8,400	217	217	11,350	11,400	299	295	14,350	14,400	385	372
8,400	8,450	218	218	11,400	11,450	300	296	14,400	14,450	386	374
8,450	8,500	220	220	11,450	11,500	301	297	14,450	14,500	388	375
8,500	8,550	221	221	11,500	11,550	303	298	14,500	14,550	389	376
8,550	8,600	222	222	11,550	11,600	304	300	14,550	14,600	391	377
8,600	8,650	223	223	11,600	11,650	306	301	14,600	14,650	392	379
8,650	8,700	225	225	11,650	11,700	307	302	14,650	14,700	394	380
8,700	8,750	226	226	11,700	11,750	309	304	14,700	14,750	395	381
8,750	8,800	227	227	11,750	11,800	310	305	14,750	14,800	397	383
8,800	8,850	229	229	11,800	11,850	312	306	14,800	14,850	398	384
8,850	8,900	230	230	11,850	11,900	313	308	14,850	14,900	399	385
8,900	8,950	231	231	11,900	11,950	314	309	14,900	14,950	401	387
8,950	9,000	232	232	11,950	12,000	316	310	14,950	15,000	402	388

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$15,000 Your Tax Is</b>				<b>\$18,000 Your Tax Is</b>				<b>\$21,000 Your Tax Is</b>			
15,000	15,050	404	389	18,000	18,050	490	467	21,000	21,050	577	548
15,050	15,100	405	390	18,050	18,100	492	468	21,050	21,100	578	549
15,100	15,150	407	392	18,100	18,150	493	469	21,100	21,150	579	550
15,150	15,200	408	393	18,150	18,200	494	471	21,150	21,200	581	552
15,200	15,250	409	394	18,200	18,250	496	472	21,200	21,250	582	553
15,250	15,300	411	396	18,250	18,300	497	473	21,250	21,300	584	555
15,300	15,350	412	397	18,300	18,350	499	475	21,300	21,350	585	556
15,350	15,400	414	398	18,350	18,400	500	476	21,350	21,400	587	558
15,400	15,450	415	400	18,400	18,450	502	477	21,400	21,450	588	559
15,450	15,500	417	401	18,450	18,500	503	479	21,450	21,500	589	560
15,500	15,550	418	402	18,500	18,550	505	480	21,500	21,550	591	562
15,550	15,600	420	403	18,550	18,600	506	481	21,550	21,600	592	563
15,600	15,650	421	405	18,600	18,650	507	482	21,600	21,650	594	565
15,650	15,700	422	406	18,650	18,700	509	484	21,650	21,700	595	566
15,700	15,750	424	407	18,700	18,750	510	485	21,700	21,750	597	568
15,750	15,800	425	409	18,750	18,800	512	486	21,750	21,800	598	569
15,800	15,850	427	410	18,800	18,850	513	488	21,800	21,850	600	571
15,850	15,900	428	411	18,850	18,900	515	489	21,850	21,900	601	572
15,900	15,950	430	412	18,900	18,950	516	490	21,900	21,950	602	573
15,950	16,000	431	414	18,950	19,000	517	491	21,950	22,000	604	575
<b>\$16,000 Your Tax Is</b>				<b>\$19,000 Your Tax Is</b>				<b>\$22,000 Your Tax Is</b>			
16,000	16,050	433	415	19,000	19,050	519	493	22,000	22,050	605	576
16,050	16,100	434	416	19,050	19,100	520	494	22,050	22,100	607	578
16,100	16,150	435	418	19,100	19,150	522	495	22,100	22,150	608	579
16,150	16,200	437	419	19,150	19,200	523	497	22,150	22,200	610	581
16,200	16,250	438	420	19,200	19,250	525	498	22,200	22,250	611	582
16,250	16,300	440	422	19,250	19,300	526	499	22,250	22,300	613	584
16,300	16,350	441	423	19,300	19,350	528	501	22,300	22,350	614	585
16,350	16,400	443	424	19,350	19,400	529	502	22,350	22,400	615	586
16,400	16,450	444	425	19,400	19,450	530	503	22,400	22,450	617	588
16,450	16,500	445	427	19,450	19,500	532	504	22,450	22,500	618	589
16,500	16,550	447	428	19,500	19,550	533	506	22,500	22,550	620	591
16,550	16,600	448	429	19,550	19,600	535	507	22,550	22,600	621	592
16,600	16,650	450	431	19,600	19,650	536	508	22,600	22,650	623	594
16,650	16,700	451	432	19,650	19,700	538	510	22,650	22,700	624	595
16,700	16,750	453	433	19,700	19,750	539	511	22,700	22,750	625	596
16,750	16,800	454	434	19,750	19,800	541	512	22,750	22,800	627	598
16,800	16,850	456	436	19,800	19,850	542	513	22,800	22,850	628	599
16,850	16,900	457	437	19,850	19,900	543	515	22,850	22,900	630	601
16,900	16,950	458	438	19,900	19,950	545	516	22,900	22,950	631	602
16,950	17,000	460	440	19,950	20,000	546	517	22,950	23,000	633	604
<b>\$17,000 Your Tax Is</b>				<b>\$20,000 Your Tax Is</b>				<b>\$23,000 Your Tax Is</b>			
17,000	17,050	461	441	20,000	20,050	548	519	23,000	23,050	634	605
17,050	17,100	463	442	20,050	20,100	549	520	23,050	23,100	636	607
17,100	17,150	464	444	20,100	20,150	551	522	23,100	23,150	637	608
17,150	17,200	466	445	20,150	20,200	552	523	23,150	23,200	638	609
17,200	17,250	467	446	20,200	20,250	553	524	23,200	23,250	640	611
17,250	17,300	469	447	20,250	20,300	555	526	23,250	23,300	641	612
17,300	17,350	470	449	20,300	20,350	556	527	23,300	23,350	643	614
17,350	17,400	471	450	20,350	20,400	558	529	23,350	23,400	644	615
17,400	17,450	473	451	20,400	20,450	559	530	23,400	23,450	646	617
17,450	17,500	474	453	20,450	20,500	561	532	23,450	23,500	647	618
17,500	17,550	476	454	20,500	20,550	562	533	23,500	23,550	649	620
17,550	17,600	477	455	20,550	20,600	564	535	23,550	23,600	650	621
17,600	17,650	479	456	20,600	20,650	565	536	23,600	23,650	651	622
17,650	17,700	480	458	20,650	20,700	566	537	23,650	23,700	653	624
17,700	17,750	481	459	20,700	20,750	568	539	23,700	23,750	654	625
17,750	17,800	483	460	20,750	20,800	569	540	23,750	23,800	656	627
17,800	17,850	484	462	20,800	20,850	571	542	23,800	23,850	657	628
17,850	17,900	486	463	20,850	20,900	572	543	23,850	23,900	659	630
17,900	17,950	487	464	20,900	20,950	574	545	23,900	23,950	660	631
17,950	18,000	489	466	20,950	21,000	575	546	23,950	24,000	661	632

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$24,000 Your Tax Is</b>				<b>\$27,000 Your Tax Is</b>				<b>\$30,000 Your Tax Is</b>			
24,000	24,050	663	634	27,000	27,050	759	720	30,000	30,050	860	807
24,050	24,100	664	635	27,050	27,100	761	722	30,050	30,100	862	808
24,100	24,150	666	637	27,100	27,150	762	723	30,100	30,150	863	810
24,150	24,200	667	638	27,150	27,200	764	725	30,150	30,200	865	811
24,200	24,250	669	640	27,200	27,250	766	726	30,200	30,250	867	812
24,250	24,300	670	641	27,250	27,300	767	728	30,250	30,300	868	814
24,300	24,350	672	643	27,300	27,350	769	729	30,300	30,350	870	815
24,350	24,400	673	644	27,350	27,400	771	730	30,350	30,400	872	817
24,400	24,450	674	645	27,400	27,450	772	732	30,400	30,450	873	818
24,450	24,500	676	647	27,450	27,500	774	733	30,450	30,500	875	820
24,500	24,550	677	648	27,500	27,550	776	735	30,500	30,550	877	821
24,550	24,600	679	650	27,550	27,600	778	736	30,550	30,600	878	823
24,600	24,650	680	651	27,600	27,650	779	738	30,600	30,650	880	824
24,650	24,700	682	653	27,650	27,700	781	739	30,650	30,700	882	825
24,700	24,750	683	654	27,700	27,750	783	740	30,700	30,750	883	827
24,750	24,800	685	656	27,750	27,800	784	742	30,750	30,800	885	828
24,800	24,850	686	657	27,800	27,850	786	743	30,800	30,850	887	830
24,850	24,900	687	658	27,850	27,900	788	745	30,850	30,900	888	831
24,900	24,950	689	660	27,900	27,950	789	746	30,900	30,950	890	833
24,950	25,000	690	661	27,950	28,000	791	748	30,950	31,000	892	834
<b>\$25,000 Your Tax Is</b>				<b>\$28,000 Your Tax Is</b>				<b>\$31,000 Your Tax Is</b>			
25,000	25,050	692	663	28,000	28,050	793	749	31,000	31,050	893	836
25,050	25,100	694	664	28,050	28,100	794	751	31,050	31,100	895	837
25,100	25,150	695	666	28,100	28,150	796	752	31,100	31,150	897	838
25,150	25,200	697	667	28,150	28,200	798	753	31,150	31,200	898	840
25,200	25,250	699	668	28,200	28,250	799	755	31,200	31,250	900	841
25,250	25,300	700	670	28,250	28,300	801	756	31,250	31,300	902	843
25,300	25,350	702	671	28,300	28,350	803	758	31,300	31,350	904	844
25,350	25,400	704	673	28,350	28,400	804	759	31,350	31,400	905	846
25,400	25,450	705	674	28,400	28,450	806	761	31,400	31,450	907	847
25,450	25,500	707	676	28,450	28,500	808	762	31,450	31,500	909	848
25,500	25,550	709	677	28,500	28,550	809	764	31,500	31,550	910	850
25,550	25,600	710	679	28,550	28,600	811	765	31,550	31,600	912	851
25,600	25,650	712	680	28,600	28,650	813	766	31,600	31,650	914	853
25,650	25,700	714	681	28,650	28,700	814	768	31,650	31,700	915	854
25,700	25,750	715	683	28,700	28,750	816	769	31,700	31,750	917	856
25,750	25,800	717	684	28,750	28,800	818	771	31,750	31,800	919	857
25,800	25,850	719	686	28,800	28,850	820	772	31,800	31,850	920	859
25,850	25,900	720	687	28,850	28,900	821	774	31,850	31,900	922	860
25,900	25,950	722	689	28,900	28,950	823	775	31,900	31,950	924	861
25,950	26,000	724	690	28,950	29,000	825	776	31,950	32,000	925	863
<b>\$26,000 Your Tax Is</b>				<b>\$29,000 Your Tax Is</b>				<b>\$32,000 Your Tax Is</b>			
26,000	26,050	725	692	29,000	29,050	826	778	32,000	32,050	927	864
26,050	26,100	727	693	29,050	29,100	828	779	32,050	32,100	929	866
26,100	26,150	729	694	29,100	29,150	830	781	32,100	32,150	930	867
26,150	26,200	730	696	29,150	29,200	831	782	32,150	32,200	932	869
26,200	26,250	732	697	29,200	29,250	833	784	32,200	32,250	934	870
26,250	26,300	734	699	29,250	29,300	835	785	32,250	32,300	935	872
26,300	26,350	736	700	29,300	29,350	836	787	32,300	32,350	937	873
26,350	26,400	737	702	29,350	29,400	838	788	32,350	32,400	939	874
26,400	26,450	739	703	29,400	29,450	840	789	32,400	32,450	940	876
26,450	26,500	741	704	29,450	29,500	841	791	32,450	32,500	942	877
26,500	26,550	742	706	29,500	29,550	843	792	32,500	32,550	944	879
26,550	26,600	744	707	29,550	29,600	845	794	32,550	32,600	946	880
26,600	26,650	746	709	29,600	29,650	846	795	32,600	32,650	947	882
26,650	26,700	747	710	29,650	29,700	848	797	32,650	32,700	949	883
26,700	26,750	749	712	29,700	29,750	850	798	32,700	32,750	951	884
26,750	26,800	751	713	29,750	29,800	851	800	32,750	32,800	952	886
26,800	26,850	752	715	29,800	29,850	853	801	32,800	32,850	954	887
26,850	26,900	754	716	29,850	29,900	855	802	32,850	32,900	956	889
26,900	26,950	756	717	29,900	29,950	856	804	32,900	32,950	957	890
26,950	27,000	757	719	29,950	30,000	858	805	32,950	33,000	959	892

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$33,000 Your Tax Is</b>				<b>\$36,000 Your Tax Is</b>				<b>\$39,000 Your Tax Is</b>			
33,000	33,050	961	893	36,000	36,050	1,061	980	39,000	39,050	1,162	1,066
33,050	33,100	962	895	36,050	36,100	1,063	981	39,050	39,100	1,164	1,067
33,100	33,150	964	896	36,100	36,150	1,065	982	39,100	39,150	1,166	1,069
33,150	33,200	966	897	36,150	36,200	1,066	984	39,150	39,200	1,167	1,070
33,200	33,250	967	899	36,200	36,250	1,068	985	39,200	39,250	1,169	1,072
33,250	33,300	969	900	36,250	36,300	1,070	987	39,250	39,300	1,171	1,073
33,300	33,350	971	902	36,300	36,350	1,072	988	39,300	39,350	1,172	1,075
33,350	33,400	972	903	36,350	36,400	1,073	990	39,350	39,400	1,174	1,076
33,400	33,450	974	905	36,400	36,450	1,075	991	39,400	39,450	1,176	1,077
33,450	33,500	976	906	36,450	36,500	1,077	992	39,450	39,500	1,177	1,079
33,500	33,550	977	908	36,500	36,550	1,078	994	39,500	39,550	1,179	1,080
33,550	33,600	979	909	36,550	36,600	1,080	995	39,550	39,600	1,181	1,082
33,600	33,650	981	910	36,600	36,650	1,082	997	39,600	39,650	1,182	1,083
33,650	33,700	982	912	36,650	36,700	1,083	998	39,650	39,700	1,184	1,085
33,700	33,750	984	913	36,700	36,750	1,085	1,000	39,700	39,750	1,186	1,086
33,750	33,800	986	915	36,750	36,800	1,087	1,001	39,750	39,800	1,187	1,088
33,800	33,850	988	916	36,800	36,850	1,088	1,003	39,800	39,850	1,189	1,089
33,850	33,900	989	918	36,850	36,900	1,090	1,004	39,850	39,900	1,191	1,090
33,900	33,950	991	919	36,900	36,950	1,092	1,005	39,900	39,950	1,192	1,092
33,950	34,000	993	920	36,950	37,000	1,093	1,007	39,950	40,000	1,194	1,093
<b>\$34,000 Your Tax Is</b>				<b>\$37,000 Your Tax Is</b>				<b>\$40,000 Your Tax Is</b>			
34,000	34,050	994	922	37,000	37,050	1,095	1,008	40,000	40,050	1,196	1,095
34,050	34,100	996	923	37,050	37,100	1,097	1,010	40,050	40,100	1,198	1,096
34,100	34,150	998	925	37,100	37,150	1,098	1,011	40,100	40,150	1,199	1,098
34,150	34,200	999	926	37,150	37,200	1,100	1,013	40,150	40,200	1,201	1,099
34,200	34,250	1,001	928	37,200	37,250	1,102	1,014	40,200	40,250	1,203	1,100
34,250	34,300	1,003	929	37,250	37,300	1,103	1,016	40,250	40,300	1,204	1,102
34,300	34,350	1,004	931	37,300	37,350	1,105	1,017	40,300	40,350	1,206	1,103
34,350	34,400	1,006	932	37,350	37,400	1,107	1,018	40,350	40,400	1,208	1,105
34,400	34,450	1,008	933	37,400	37,450	1,108	1,020	40,400	40,450	1,209	1,106
34,450	34,500	1,009	935	37,450	37,500	1,110	1,021	40,450	40,500	1,211	1,108
34,500	34,550	1,011	936	37,500	37,550	1,112	1,023	40,500	40,550	1,213	1,109
34,550	34,600	1,013	938	37,550	37,600	1,114	1,024	40,550	40,600	1,214	1,111
34,600	34,650	1,014	939	37,600	37,650	1,115	1,026	40,600	40,650	1,216	1,112
34,650	34,700	1,016	941	37,650	37,700	1,117	1,027	40,650	40,700	1,218	1,113
34,700	34,750	1,018	942	37,700	37,750	1,119	1,028	40,700	40,750	1,219	1,115
34,750	34,800	1,019	944	37,750	37,800	1,120	1,030	40,750	40,800	1,221	1,116
34,800	34,850	1,021	945	37,800	37,850	1,122	1,031	40,800	40,850	1,223	1,118
34,850	34,900	1,023	946	37,850	37,900	1,124	1,033	40,850	40,900	1,224	1,119
34,900	34,950	1,024	948	37,900	37,950	1,125	1,034	40,900	40,950	1,226	1,121
34,950	35,000	1,026	949	37,950	38,000	1,127	1,036	40,950	41,000	1,228	1,122
<b>\$35,000 Your Tax Is</b>				<b>\$38,000 Your Tax Is</b>				<b>\$41,000 Your Tax Is</b>			
35,000	35,050	1,028	951	38,000	38,050	1,129	1,037	41,000	41,050	1,229	1,124
35,050	35,100	1,030	952	38,050	38,100	1,130	1,039	41,050	41,100	1,231	1,125
35,100	35,150	1,031	954	38,100	38,150	1,132	1,040	41,100	41,150	1,233	1,126
35,150	35,200	1,033	955	38,150	38,200	1,134	1,041	41,150	41,200	1,234	1,128
35,200	35,250	1,035	956	38,200	38,250	1,135	1,043	41,200	41,250	1,236	1,129
35,250	35,300	1,036	958	38,250	38,300	1,137	1,044	41,250	41,300	1,238	1,131
35,300	35,350	1,038	959	38,300	38,350	1,139	1,046	41,300	41,350	1,240	1,132
35,350	35,400	1,040	961	38,350	38,400	1,140	1,047	41,350	41,400	1,241	1,134
35,400	35,450	1,041	962	38,400	38,450	1,142	1,049	41,400	41,450	1,243	1,135
35,450	35,500	1,043	964	38,450	38,500	1,144	1,050	41,450	41,500	1,245	1,136
35,500	35,550	1,045	965	38,500	38,550	1,145	1,052	41,500	41,550	1,246	1,138
35,550	35,600	1,046	967	38,550	38,600	1,147	1,053	41,550	41,600	1,248	1,139
35,600	35,650	1,048	968	38,600	38,650	1,149	1,054	41,600	41,650	1,250	1,141
35,650	35,700	1,050	969	38,650	38,700	1,150	1,056	41,650	41,700	1,251	1,142
35,700	35,750	1,051	971	38,700	38,750	1,152	1,057	41,700	41,750	1,253	1,144
35,750	35,800	1,053	972	38,750	38,800	1,154	1,059	41,750	41,800	1,255	1,145
35,800	35,850	1,055	974	38,800	38,850	1,156	1,060	41,800	41,850	1,256	1,147
35,850	35,900	1,056	975	38,850	38,900	1,157	1,062	41,850	41,900	1,258	1,148
35,900	35,950	1,058	977	38,900	38,950	1,159	1,063	41,900	41,950	1,260	1,149
35,950	36,000	1,060	978	38,950	39,000	1,161	1,064	41,950	42,000	1,261	1,151

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
<b>\$42,000 Your Tax Is</b>				<b>\$45,000 Your Tax Is</b>				<b>\$48,000 Your Tax Is</b>			
42,000	42,050	1,263	1,152	45,000	45,050	1,364	1,239	48,000	48,050	1,465	1,325
42,050	42,100	1,265	1,154	45,050	45,100	1,366	1,240	48,050	48,100	1,466	1,327
42,100	42,150	1,266	1,155	45,100	45,150	1,367	1,242	48,100	48,150	1,468	1,328
42,150	42,200	1,268	1,157	45,150	45,200	1,369	1,243	48,150	48,200	1,470	1,329
42,200	42,250	1,270	1,158	45,200	45,250	1,371	1,244	48,200	48,250	1,471	1,331
42,250	42,300	1,271	1,160	45,250	45,300	1,372	1,246	48,250	48,300	1,473	1,332
42,300	42,350	1,273	1,161	45,300	45,350	1,374	1,247	48,300	48,350	1,475	1,334
42,350	42,400	1,275	1,162	45,350	45,400	1,376	1,249	48,350	48,400	1,476	1,335
42,400	42,450	1,276	1,164	45,400	45,450	1,377	1,250	48,400	48,450	1,478	1,337
42,450	42,500	1,278	1,165	45,450	45,500	1,379	1,252	48,450	48,500	1,480	1,338
42,500	42,550	1,280	1,167	45,500	45,550	1,381	1,253	48,500	48,550	1,481	1,340
42,550	42,600	1,282	1,168	45,550	45,600	1,382	1,255	48,550	48,600	1,483	1,341
42,600	42,650	1,283	1,170	45,600	45,650	1,384	1,256	48,600	48,650	1,485	1,342
42,650	42,700	1,285	1,171	45,650	45,700	1,386	1,257	48,650	48,700	1,486	1,344
42,700	42,750	1,287	1,172	45,700	45,750	1,387	1,259	48,700	48,750	1,488	1,345
42,750	42,800	1,288	1,174	45,750	45,800	1,389	1,260	48,750	48,800	1,490	1,347
42,800	42,850	1,290	1,175	45,800	45,850	1,391	1,262	48,800	48,850	1,492	1,348
42,850	42,900	1,292	1,177	45,850	45,900	1,392	1,263	48,850	48,900	1,493	1,350
42,900	42,950	1,293	1,178	45,900	45,950	1,394	1,265	48,900	48,950	1,495	1,351
42,950	43,000	1,295	1,180	45,950	46,000	1,396	1,266	48,950	49,000	1,497	1,352
<b>\$43,000 Your Tax Is</b>				<b>\$46,000 Your Tax Is</b>				<b>\$49,000 Your Tax Is</b>			
43,000	43,050	1,297	1,181	46,000	46,050	1,397	1,268	49,000	49,050	1,498	1,354
43,050	43,100	1,298	1,183	46,050	46,100	1,399	1,269	49,050	49,100	1,500	1,355
43,100	43,150	1,300	1,184	46,100	46,150	1,401	1,270	49,100	49,150	1,502	1,357
43,150	43,200	1,302	1,185	46,150	46,200	1,402	1,272	49,150	49,200	1,503	1,358
43,200	43,250	1,303	1,187	46,200	46,250	1,404	1,273	49,200	49,250	1,505	1,360
43,250	43,300	1,305	1,188	46,250	46,300	1,406	1,275	49,250	49,300	1,507	1,361
43,300	43,350	1,307	1,190	46,300	46,350	1,408	1,276	49,300	49,350	1,508	1,363
43,350	43,400	1,308	1,191	46,350	46,400	1,409	1,278	49,350	49,400	1,510	1,364
43,400	43,450	1,310	1,193	46,400	46,450	1,411	1,279	49,400	49,450	1,512	1,365
43,450	43,500	1,312	1,194	46,450	46,500	1,413	1,280	49,450	49,500	1,513	1,367
43,500	43,550	1,313	1,196	46,500	46,550	1,414	1,282	49,500	49,550	1,515	1,368
43,550	43,600	1,315	1,197	46,550	46,600	1,416	1,283	49,550	49,600	1,517	1,370
43,600	43,650	1,317	1,198	46,600	46,650	1,418	1,285	49,600	49,650	1,518	1,371
43,650	43,700	1,318	1,200	46,650	46,700	1,419	1,286	49,650	49,700	1,520	1,373
43,700	43,750	1,320	1,201	46,700	46,750	1,421	1,288	49,700	49,750	1,522	1,374
43,750	43,800	1,322	1,203	46,750	46,800	1,423	1,289	49,750	49,800	1,523	1,376
43,800	43,850	1,324	1,204	46,800	46,850	1,424	1,291	49,800	49,850	1,525	1,377
43,850	43,900	1,325	1,206	46,850	46,900	1,426	1,292	49,850	49,900	1,527	1,378
43,900	43,950	1,327	1,207	46,900	46,950	1,428	1,293	49,900	49,950	1,528	1,380
43,950	44,000	1,329	1,208	46,950	47,000	1,429	1,295	49,950	50,000	1,530	1,381
<b>\$44,000 Your Tax Is</b>				<b>\$47,000 Your Tax Is</b>				 <p><b>End of Optional Tables</b></p>			
44,000	44,050	1,330	1,210	47,000	47,050	1,431	1,296				
44,050	44,100	1,332	1,211	47,050	47,100	1,433	1,298				
44,100	44,150	1,334	1,213	47,100	47,150	1,434	1,299				
44,150	44,200	1,335	1,214	47,150	47,200	1,436	1,301				
44,200	44,250	1,337	1,216	47,200	47,250	1,438	1,302				
44,250	44,300	1,339	1,217	47,250	47,300	1,439	1,304				
44,300	44,350	1,340	1,219	47,300	47,350	1,441	1,305				
44,350	44,400	1,342	1,220	47,350	47,400	1,443	1,306				
44,400	44,450	1,344	1,221	47,400	47,450	1,444	1,308				
44,450	44,500	1,345	1,223	47,450	47,500	1,446	1,309				
44,500	44,550	1,347	1,224	47,500	47,550	1,448	1,311				
44,550	44,600	1,349	1,226	47,550	47,600	1,450	1,312				
44,600	44,650	1,350	1,227	47,600	47,650	1,451	1,314				
44,650	44,700	1,352	1,229	47,650	47,700	1,453	1,315				
44,700	44,750	1,354	1,230	47,700	47,750	1,455	1,316				
44,750	44,800	1,355	1,232	47,750	47,800	1,456	1,318				
44,800	44,850	1,357	1,233	47,800	47,850	1,458	1,319				
44,850	44,900	1,359	1,234	47,850	47,900	1,460	1,321				
44,900	44,950	1,360	1,236	47,900	47,950	1,461	1,322				
44,950	45,000	1,362	1,237	47,950	48,000	1,463	1,324				

**2014**  
**Arizona Tax Tables X and Y**  
**For Form 140**

If your taxable income is less than \$50,000, use the Optional Tax Table. If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2014. In this case, you must file using Form 140.

**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 140, page 1, line 45 is:		Enter the amount from Form 140, page 1, line 45	Multiply the amount entered in column (b) by			Enter the result	Subtract	Your tax. Round the difference and enter this amount on Form 140, page 1, line 46
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 140, page 1, line 45 is:		Enter the amount from Form 140, page 1, line 45	Multiply the amount entered in column (b) by			Enter the result	Subtract	Your tax. Round the difference and enter this amount on Form 140, page 1, line 46
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	=	