

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 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: Enter name of qualifying child or dependent on next line: 6 Married filing separate return: Enter spouse's name and Social Security Number above. 7 Single

EXEMPTIONS 8 Age 65 or over (you and/or spouse) 9 Blind (you and/or spouse) 10 Dependents: Do not include self or spouse. If completing lines 8 through 10, also complete lines 47 through 51. 81P PM 80R RCVD

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

(Box 10): Dependent Information: Children and other dependents. For more space, (check) and complete page 3.

Table with 6 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 on your federal return, (f) if you did not claim this person on your federal return due to educational credits. Rows 10a, 10b, 10c, 10d.

Table with 3 columns: Description, 2014 FEDERAL Amount from Federal Return, 2014 ARIZONA Source Amount Only. Rows 14-30 including Arizona percentage and Subtotal.

Table with 3 columns: Description, 2014 FEDERAL Amount from Federal Return, 2014 ARIZONA Source Amount Only. Rows 31-41 including AZ sourced gain/loss and depreciation adjustments.

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

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

Subtractions - cont. from page 1	42	Enter the amount from page 1, line 41	42	00
	43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	43	00
	44	Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	44	00
	45	Agricultural crops contributed to Arizona charitable organizations.....	45	00
	46	Other subtractions: See instructions on page 10 and include your own schedule.....	46	00
Exemptions	47	Age 65 or over: Multiply the number in box 8 by \$2,100.....	47	00
	48	Blind: Multiply the number in box 9 by \$1,500	48	00
	49	Dependents: Multiply the number in box 10 by \$2,300	49	00
	50	Add lines 47, 48, and 49 and enter the total.....	50	00
	51	Multiply line 50 by the Arizona percentage on line 27	51	00
	52	Arizona adjusted gross income: Subtract lines 43 through 46 and 51 from line 42.....	52	00

Balance of Tax	53	Deductions: Check box and enter amount. See instructions on page 12 53 <input type="checkbox"/> ITEMIZED 53S <input type="checkbox"/> STANDARD	53	00
	54	Personal exemptions: See instructions on page 12.....	54	00
	55	Arizona taxable income: Subtract lines 53 and 54 from line 52.....	55	00
	56	Compute the tax using amount from line 55 and Tax Table X or Y.....	56	00
	57	Tax from recapture of credits from Arizona Form 301, Part 2, line 38	57	00
	58	Subtotal of tax: Add lines 56 and 57 and enter the total	58	00
	59	Credits from Arizona Form 301, Part 2, line 72	59	00
	60	Balance of tax: Subtract line 59 from line 58. If line 59 is more than line 58, enter zero.....	60	00

Total Payments and Refundable Credits	61	Arizona income tax withheld during 2014.....	61	00
	62	Arizona estimated tax payments for 2014.....	62	00
	63	2014 Arizona extension payment (Form 204).....	63	00
	64	Other refundable credits: Check the box(es) and enter the total amount..... 641 <input type="checkbox"/> 308-I 642 <input type="checkbox"/> 342 643 <input type="checkbox"/> 349	64	00
	65	Total payments and refundable credits: Add lines 61 through 64 and enter the total.....	65	00

Tax Due or Overpayment	66	TAX DUE: If line 60 is larger than line 65, subtract line 65 from line 60, and enter amount of tax due. Skip lines 67, 68 and 69.....	66	00
	67	OVERPAYMENT: If line 65 is larger than line 60, subtract line 60 from line 65, and enter amount of overpayment.....	67	00
	68	Amount of line 67 to be applied to 2015 estimated tax.....	68	00
	69	Balance of overpayment: Subtract line 68 from line 67.....	69	00

Voluntary Gifts	Solutions Teams Assigned to Schools.....		70	00	Arizona Wildlife.....	71	00		
	Child Abuse Prevention	72	00	Domestic Violence Shelter	73	00	Political Gift.....	74	00
	National Guard Relief Fund.....	75	00	Neighbors Helping Neighbors.....	76	00	Special Olympics.....	77	00
	Veterans' Donations Fund ...	78	00	I Didn't Pay Enough Fund.....	79	00	Sustainable State Parks and Road Fund.....	80	00
	81 Political Party (if amount is entered on line 74 - check only one): 811 <input type="checkbox"/> Americans Elect 812 <input type="checkbox"/> Democratic 813 <input type="checkbox"/> Libertarian 814 <input type="checkbox"/> Republican 815 <input type="checkbox"/> AZ Green Party								

Penalty	82	Estimated payment penalty and Arizona Long-Term Health Care Saving Account (AZLTHSA) penalty.....	82	00
	83	831 <input type="checkbox"/> Annualized/Other 832 <input type="checkbox"/> Farmer or Fisherman 833 <input type="checkbox"/> Form 221 included 834 <input type="checkbox"/> AZLTHSA Penalty		
	84	Add lines 70 through 80 and 82; enter the total.....	84	00

Refund or Amount Owed	85	REFUND: Subtract line 84 from line 69. If less than zero, enter amount owed on line 86.....	85	00
	Direct Deposit of Refund: Check box 85A if your deposit will be ultimately placed in a foreign account ; see instructions. 85A <input type="checkbox"/> ROUTING NUMBER _____ ACCOUNT NUMBER _____ C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings			
	86	AMOUNT OWED: Add lines 66 and 84. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return.....	86	00

I have read this return and any documents 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.

PLEASE SIGN HERE

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 STREET ADDRESS _____ PAID PREPARER'S TIN _____

PAID PREPARER'S CITY _____ STATE _____ ZIP CODE _____ PAID PREPARER'S PHONE NUMBER _____

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).

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
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"/>
10v					<input type="checkbox"/>	<input type="checkbox"/>

Include with your return.

Your Name as shown on Form 140NR	Your Social Security Number
Spouse's Name as shown on Form 140NR (if filing joint)	Spouse's Social Security Number

Adjustment to Medical and Dental Expenses

1 Medical and dental expenses.....	1		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.	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			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 2014 that is equal to the amount of your 2014 federal credit.....	7		00	
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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 140NR, page 2, line 44.....	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 claiming a credit under Arizona law.....	13		00	
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Itemized Deductions

14 Add the amounts on lines 5 and 7.....	14		00	
15 Add the amounts on lines 6, 12 and 13.....	15		00	
16 Total federal itemized deductions allowed to be taken on federal return.....	16		00	
17 Enter the amount from line 14 above.....	17		00	
18 Add lines 16 and 17.....	18		00	
19 Enter the amount from line 15 above.....	19		00	
20 Adjusted itemized deductions: Subtract line 19 from line 18.....	20		00	
21 Enter your Arizona percentage from Form 140NR, page 1, line 27.....	21		%	
22 Arizona itemized deductions: Multiply line 20 by the percentage on line 21. Enter the result here and on Form 140NR, page 2, line 53.....	22			00

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

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
31 Total available nonrefundable tax credits: Add lines 1 through 30..... 31				00

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	32		00
33 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part 5, line 23	33	00	
34 Tax from recapture of Credits for Healthy Forest Enterprises from Form 332, Part 11, line 53, and Part 12, line 59	34	00	
35 Tax from recapture of Credit for Renewable Energy Industry from Form 342, Part 5, line 17	35	00	
36 Tax from recapture of Credit for Qualified Facilities from Form 349, Part 5, line 17	36	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	37	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	38		00
39 Subtotal: Add lines 32 and 38	39		00
40 Family Income Tax Credit from Form 140, line 49; or Form 140PY, line 62; or Form 140X, line 34	40		00
41 Subtract line 40 from line 39. Enter the difference. If less than zero, enter "zero"	41		00

Nonrefundable Tax Credits Used This Taxable Year

Enter amount of credits actually used from Part 1.

42 Enterprise Zone Credit	Form 304 ▶	42		00
43 Environmental Technology Facility Credit (not to exceed 75% of line 39)	Form 305 ▶	43		00
44 Military Reuse Zone Credit	Form 306 ▶	44		00
45 Recycling Equipment Credit (not to exceed the lesser of 25% of line 39 or \$5,000)	Form 307 ▶	45		00
46 Credit for Increased Research Activities – Individuals	Form 308-I ▶	46		00
47 Credit for Taxes Paid to Another State or Country	Form 309 ▶	47		00
48 Credit for Solar Energy Devices	Form 310 ▶	48		00
49 Agricultural Water Conservation System Credit	Form 312 ▶	49		00
50 Pollution Control Credit	Form 315 ▶	50		00
51 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	Form 319 ▶	51		00
52 Credit for Employment of TANF Recipients	Form 320 ▶	52		00
53 Credit for Contributions to Qualifying Charitable Organizations	Form 321 ▶	53		00
54 Credit for Contributions Made or Fees Paid to Public Schools	Form 322 ▶	54		00
55 Credit for Contributions to Private School Tuition Organizations	Form 323 ▶	55		00
56 Agricultural Pollution Control Equipment Credit	Form 325 ▶	56		00
57 Credit for Donation of School Site	Form 331 ▶	57		00
58 Credits for Healthy Forest Enterprises	Form 332 ▶	58		00
59 Credit for Employing National Guard Members	Form 333 ▶	59		00
60 Motion Picture Credits	Form 334 ▶	60		00
61 Credit for Solar Energy Devices – Commercial and Industrial Applications	Form 336 ▶	61		00
62 Credit for Investment in Qualified Small Businesses	Form 338 ▶	62		00
63 Credit for Water Conservation Systems	Form 339 ▶	63		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 ▶	64		00
65 Renewable Energy Production Tax Credit	Form 343 ▶	65		00
66 Solar Liquid Fuel Credit	Form 344 ▶	66		00
67 Credit for New Employment	Form 345 ▶	67		00
68 Additional Credit for Increased Research Activities for Basic Research Payments	Form 346 ▶	68		00
69 Credit for Qualified Health Insurance Plans	Form 347 ▶	69		00
70 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the maximum allowable credit on Arizona Form 323) ...	Form 348 ▶	70		00
71 Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers	Form 351 ▶	71		00
72 Total Tax Credits Used: Add lines 42 through 71. Total cannot be more than line 41. Enter this amount on Form 140, line 50; or Form 140PY, line 63; or Form 140NR, line 59; or Form 140X, line 35		72		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"> • If you did not make any cash contributions to a qualifying foster care organization, and your filing status is: <ul style="list-style-type: none"> ■ Single, head of household, or married filing joint, do the following: <ul style="list-style-type: none"> <input type="checkbox"/> Enter the total amount from line 3 in Part 3, line 15. <input type="checkbox"/> Skip Section B, and go to Part 2. ■ Married filing separate (see instructions) <ul style="list-style-type: none"> <input type="checkbox"/> In most cases, enter one-half (1/2) of the amount from line 3 in Part 3, line 15. <input type="checkbox"/> Skip Section B, and go to Part 2. • If you made any cash contributions to a qualifying foster care charitable organization, do the following: <ul style="list-style-type: none"> <input type="checkbox"/> Enter amount from line 3 in Section B, line 5. <input type="checkbox"/> Complete Section B. 		

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
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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
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Part 2 (Continued)

5 Add lines 2c, 3c, 4c, and any amounts from a separate schedule. Enter the total.....	5	00
6 Allowable credit claimed on Form 323 for the current year: Enter the amount from Form 323, Part 1, line 5	6	00
7 Potential credit: Subtract line 6 from line 5, and enter the difference	7	00
8 Single taxpayers or heads of household, enter \$525. Married taxpayers filing joint, enter \$1050	8	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.	9	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).	16	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).	17	00
18 Total Available Credit: Add line 16 and line 17 Enter this amount on Arizona Form 301, Part 1, line 29, column (c).	18	00

2014
Arizona Tax Tables X and Y
For Form 140NR

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 140NR, page 2, line 55 is:		Enter the amount from Form 140NR, page 2, line 55	Multiply the amount entered in column (b) by	Enter the result	Subtract	Your tax. Round the difference and enter this amount on Form 140NR, page 2, line 56
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 140NR, page 2, line 55 is:		Enter the amount from Form 140NR, page 2, line 55	Multiply the amount entered in column (b) by	Enter the result	Subtract	Your tax. Round the difference and enter this amount on Form 140NR, page 2, line 56
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 =	