

## 2001 Credit for Increased Excise Taxes

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### Phone Numbers

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If you need help, please call one the help numbers listed below.

Phoenix	(602) 255-3381
From area codes 520 & 928 toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

### Who Can Use Form 140ET?

Use Form 140ET to claim a credit for increased excise taxes paid due to the education funding tax increase.

File Form 140ET only if you meet the following.

1. You are not required to file an income tax return and you do not qualify for the property tax credit on Form 140PTC.
2. You were an Arizona resident during 2001.
3. You are not claimed as a dependent by any other taxpayer.
4. Your federal adjusted gross income is:
  - \$25,000 or less if you are married filing a joint return;
  - \$25,000 or less if you are filing as head of household;
  - \$12,500 or less if single;
  - \$12,500 or less if married filing separately.

Your federal adjusted gross income is income that you must report on your federal income tax return less adjustments to income allowed on the federal income tax return. If you are not sure if your federal adjusted gross income meets the limit, you may want to complete a federal income tax return.

If you meet **all** of 1 through 4 above, you may claim a credit for increased excises taxes paid. Complete Form 140ET to figure your credit.

**NOTE:** *The credit cannot exceed \$100 per household. Do not file form 140ET if someone else in your household has already claimed \$100 of the credit. If someone else in your household has filed Form 140ET claiming less than \$100, you may file Form 140ET. The total of all credit claims filed from your household cannot be more than \$100.*

### How Do I Know If I Must File an Income Tax Return?

You must file an Arizona income tax return if:

- Your gross income is \$15,000 or more. Figure your gross income the same as you would figure your gross income for federal income tax purposes.
- Your Arizona adjusted gross income is \$11,000 or more if married filing a joint return.
- Your Arizona adjusted gross income is \$5,500 or more if single, head of household, or married filing a separate return.

Your Arizona adjusted gross income is your federal adjusted gross income modified by additions and subtractions allowed under Arizona law. If you are not sure if your Arizona adjusted gross income meets this limit, you may want to complete an Arizona income tax return.

Do not file Form 140ET if you are filing an income tax return using Form 140, Form 140A, Form 140EZ, or Form 140PY. You may claim this credit on those forms by completing the worksheet in the instructions for those forms.

### How Do I Know If I Qualify for The Property Tax Credit?

You may take the property tax credit using Form 140PTC if you meet **all** the following.

- You were either 65 or older in 2001 or receiving SSI Title 16 income from the Social Security Administration.
- You were an Arizona resident for the full year in 2001.
- You paid property tax on your Arizona home in 2001. You paid rent on taxable property for the entire year or you did a combination of both.
- If you lived alone, your income from all sources was under \$3,751. If you lived with others, the household income was under \$5,501.

Do not file Form 140ET if you are filing Form 140PTC. You may claim this credit on Form 140PTC.

### When Should You File?

You should file this form by April 15, 2002. You may request an extension using Form 204.

### How to File Form 140ET

Complete Form 140ET and mail the completed Form 140ET to:

Arizona Department of Revenue  
P O Box 29075  
Phoenix AZ 85038-9075

### What If A Claimant Died?

If a claimant died before filing a claim for 2001, the taxpayer's spouse or personal representative may file and sign a Form 140ET for that person.

Enter the word "deceased" after the decedent's name in the address section of the form. Also enter the date of death after the decedent's name.

You must also complete **Form 131, Claim for Refund on Behalf of Deceased Taxpayer**. Attach this form to the **front** of Form 140ET.

### How Do I Amend a Claim?

If you need to make changes to your claim once you have filed, you should file Form 140ETX, *Credit for Increased Excise Taxes Amended Claim*. **Do not** file a new return for the year you are correcting.

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### Line-by-Line Instructions

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#### Taxpayer Identification Number

Make sure that every return, statement, or document that you file with the department has your social security number (SSN). Make sure your SSN is clear and correct. You may be subject to a penalty if you fail to include your SSN. It may take longer to process your claim if your SSN is missing, incorrect, or unclear.

#### Identification Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an identification number where requested. A paid preparer may use any of the following.

- his or her SSN
- his or her PTIN
- the federal employer identification number for the business

A paid preparer who fails to include the proper numbers may also be subject to a penalty.

### Line 1 -

Type or print your name in black or blue ink. Include your first name, middle initial, and last name. Enter your SSN in the space provided. If a joint claim, also enter your spouse's name and SSN.

### Line 2 -

Print or type your address. Include your present number and street or rural route. Include your apartment number if you live in an apartment. Include your mobile home lot number if you live in a mobile home.

### Line 3 -

Print or type your present city, town, or post office. Also include your state and zip code.

### Filing Status Lines 4 through 7 -

Use this section to determine your filing status. Fill in the correct oval (4 through 7) on the front of Form 140ET.

#### Line 4 Oval - Married Filing a Joint Claim

You may use this filing status if married as of December 31, 2001. You may also use this filing status if your spouse died during 2001 and you did not remarry in 2001.

#### Line 5 Oval - Head of Household

You may file as head of household on your Arizona return, only if one of the following applies.

- You qualify to file as head of household for federal income tax purposes.
- You qualify to file as a qualifying widow or widower for federal income tax purposes.

For federal income tax purposes, you may be able to file as head of household if you meet all of the following requirements.

1. You are unmarried or considered unmarried on the last day of the year.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person must live with you in the home for more than half the year (except for temporary absences, such as school).

For more information on head of household and qualifying widow or widower status, you may want to get federal publication 501 or you may want to look at the instructions for a federal income tax return.

#### Line 6 Oval - Married Filing Separately

You may use this filing status if married as of December 31, 2001, and you elect to file a separate claim.

If you are filing a separate claim, fill in the line 6 oval and enter your spouse's name in the space provided. Also enter your spouse's SSN in the space provided.

#### Line 7 Oval - Single

Use this filing status if you were single on December 31, 2001. You are single if any of the following apply to you.

- You have never been married.

- You are legally separated under a decree of divorce or of separate maintenance.
- You were widowed before January 1, 2001, and you did not remarry in 2001, and you do not qualify to file as a qualifying widow or widower with dependent children for federal income tax purposes.

### Line 8 -

Read the information under the heading "Who Can Use Form 140ET?" and answer the question on line 8.

### Line 9 Dependents -

List only those people that qualify as your dependent for federal income tax purposes.

On lines 9A1 through 9A3, enter each dependent's name and social security number.

To claim a person as a dependent for federal purposes, you must meet the following 5 tests:

1. **Relationship Test.** The person must be either your relative or have lived in your home as a family member all year. If the person is not your relative, the relationship must not be in violation of local law.
2. **Joint Return Test.** If the person is married, he or she cannot file a joint federal return. But the person can file a joint federal return if the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.
3. **Citizen or Resident Test.** The person must be a U.S. citizen or resident alien, or a resident of Canada or Mexico. There is an exception for certain adopted children.
4. **Income Test.** The person's gross income must be less than \$2,900. But your child's gross income can be \$2,900 or more if the child was either under age 19 at the end of 2001 or under age 24 at the end of 2001 and was a student.
5. **Support Test.** You must have provided over half of the person's total support in 2001. But there are two exceptions to this test: one for children of divorced or separated parents and one for persons supported by two or more taxpayers.

For more information on dependents, you may want to get federal publication 501 or you may want to look at the instructions for a federal income tax return.

### Lines 10 through 14

Complete lines 10 through 14 as instructed on the form.

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### Before Filing

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Check to make sure that your math is correct.

Sign your claim in the space provided on the bottom of the form. If a joint claim, both spouses must sign.

Mail your claim to the address listed on page 1 of these instructions.