

Credit for Airline Bankruptcy Payments

Original  Amended

For the calendar year 2013 or fiscal year beginning (M,M|D,D|2,0,1,3) and ending (M,M|D,D|Y,Y,Y,Y).

Attach to your return.

Taxpayer's Name as shown on Form 140, 140NR, 140PY or 140X	Taxpayer's Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X	Spouse's Social Security Number

Note: You must claim this credit on a timely filed 2013 income tax return.

Who can claim this refundable credit?

Only individual taxpayers may claim this credit. You may claim this credit on your timely filed 2013 income tax return, if all of the following apply.

- You were an Arizona resident or part-year resident for any taxable year from 2001 through 2011; and
- You reported qualified airline bankruptcy-related payments as income on your Arizona resident or part-year resident return for any of those years; and
- You filed an amended federal income tax return for one of those years on which you claimed an IRA rollover deduction, under Public Law 112-95, for that settlement payment you received from an airline company in bankruptcy; and
- You timely file your 2013 income tax return (including extension).

Before completing this form, see the instructions.

Part I: Recipient(s) and Airline(s) Information

Complete lines 1a through 1c for the person who received airline bankruptcy-related payments.

1a Taxpayer's Name who received bankruptcy-related payments.

1b Name of airline carrier(s) that made the qualified payment(s) to the taxpayer listed on line 1a.

1c Check each tax year for which you filed an amended federal return related to these payments.

2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011

If you are married and filing a joint income tax return for 2013 and your spouse also received airline bankruptcy-related payments, complete lines 2a through 2c.

2a Spouse's Name who received bankruptcy-related payments.

2b Name of airline carrier(s) that made the qualified payment(s) to the spouse listed on line 2a.

2c Check each tax year for which you filed an amended federal return related to these payments.

2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011

Taxpayer's Name (as shown on page 1)	Taxpayer's Social Security Number
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**Part II: Total Credit**

**REFUNDABLE CREDIT WORKSHEET**

(If you are claiming a credit from more than 3 tax years, complete and attach a separate worksheet. The worksheet must include all line items shown below.)

- If you are claiming this credit for the first time, complete lines 1 through 13.
- If you are amending this credit, complete lines 1 through 13 with the corrected amounts.

Tax Return – Line Item As originally reported or If amending, reported on your last filed return	Tax Year <small>(Y, Y, Y, Y)</small>	Tax Year <small>(Y, Y, Y, Y)</small>	Tax Year <small>(Y, Y, Y, Y)</small>
<b>1 Residents:</b> enter your federal adjusted gross income <b>Nonresidents/Part-year residents:</b> enter your Arizona gross income .....	1	.00	.00
<b>2</b> Reduction amount (qualified nontaxable IRA rollover) .....	2	.00	.00
<b>3</b> Reduced federal adjusted gross income or reduced Arizona gross income (subtract line 2 from line 1) .....	3	.00	.00
<b>4</b> Additions to Income .....	4	.00	.00
<b>5</b> Subtractions from Income .....	5	.00	.00
<b>6</b> AZ adjusted gross income (line 3 plus line 4; minus line 5) .....	6	.00	.00
<b>7</b> Deductions (standard or itemized) .....	7	.00	.00
<b>8</b> Personal Exemption .....	8	.00	.00
<b>9</b> Taxable income (subtract lines 7 and 8 from line 6) .....	9	.00	.00
<b>10</b> Tax Amount (use the tax table for the tax year you are adjusting).....	10	.00	.00
<b>11</b> Amount of Arizona income tax before credits and payments previously reported on the original return or last filed amended return .....	11	.00	.00
<b>12</b> Reduction in AZ tax liability (subtract line 10 from line 11) .....	12	.00	.00
<b>13 Credit:</b> Add all amounts on line 12 (including amounts from separate worksheets) and enter the total here	<b>13</b>	.00	.00

**For original credit amount only:**

- Include the amount entered on line 13 in the total amount of refundable credits claimed on Form 140, line 33; Form 140NR, line 33; or Form 140PY, line 35.
- Make sure that you check the box for 350 on the applicable Arizona tax form line.

**For amended credit amount only:**

- Include the amount entered on line 13 on 2013 Form 140X, line 37.
- Make sure that you check the box for 350 on your 2013 Form 140X, line 37.