

NOTICE
FORM 140

Laws 2012, Ch 257, § 11 (HB 2779), repealed the Arizona Revised Statutes that authorize the Clean Elections Fund Tax Reduction optional check-off box, the Clean Elections Fund Tax Credit, the Citizens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

If you are filing after August 2, 2012, do not make a voluntary gift to the Citizens Clean Elections Fund on line 45 of the return. Any amount designated on line 45 in a return postmarked after August 2, 2012, will not go to the Citizens Clean Elections Fund; the amount designated will be returned to the taxpayer.

Fiscal year filers with a taxable year ending from and after August 2, 2012, do not claim a credit on line 28 for any amounts donated to the Citizens Clean Elections Fund after August 2, 2012.

140

Resident Personal Income Tax Return

FOR
CALENDAR YEAR

2011

OR FISCAL YEAR BEGINNING [M,MID,D,Y,Y,Y,Y] AND ENDING [M,MID,D,Y,Y,Y,Y]

66

82F

Check box 82F if filing under extension

ONE STAPLE. NO TAPE.

You must
enter your
SSN(s).

Your First Name and Initial 1		Last Name		Your Social Security No.	
Spouse's First Name and Initial (if box 4 or 6 checked) 1		Last Name		Spouse's Social Security No.	
Current Home Address - number and street, rural route 2		Apt. No.	Daytime Phone (with area code)	Home Phone (with area code) 94	
City, Town or Post Office 3	State	Zip Code			

Filing Status	4	☐ Married filing joint return	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
	5	☐ Head of household NAME OF QUALIFYING CHILD OR DEPENDENT	
	6	☐ Married filing separate return. Enter spouse's name and Social Security No. above.	
	7	☐ Single	
Exemptions	8	Age 65 or over (you and/or spouse)	88
	9	Blind (you and/or spouse)	
	10	Dependents. From page 2, line A2 - do not include self or spouse.	81
	11	Qualifying parents and grandparents. From page 2, line A5.	80

Attach required documents in upper left corner after page 2 of the return. Include any payment, federal and Arizona Schedules A.	12	Federal adjusted gross income (from your federal return).....	12		00
	13	Additions to income (from page 2, line B12)	13		00
	14	Subtractions from income (from page 2, line C17 or line C30)	14		00
	15	Arizona adjusted gross income. Add lines 12 and 13 then subtract line 14	15		00
	16	Deductions: Check box and enter amount. See instructions, page 14 16I ☐ ITEMIZED 16S ☐ STANDARD	16		00
	17	Personal exemptions. See pages 14 and 15 of the instructions.....	17		00
	18	Arizona taxable income: Subtract lines 16 and 17 from line 15. If less than zero, enter zero	18		00
	19	Compute the tax using amount on line 18 and Tax Table X, Y or Optional Tax Tables.....	19		00
	20	Tax from recapture of credits from Arizona Form 301, Part II, line 34	20		00
	21	Subtotal of tax: Add lines 19 and 20	21		00
	22 - 23	Clean Elections Fund Tax Reduction: See instructions, page 15..... 221 ☐ YOURSELF 222 ☐ SPOUSE	23		00
	24	Reduced tax: Subtract line 23 from line 21	24		00
	25	Family income tax credit (from worksheet on page 16 of instructions)	25		00
	26	Credits from Arizona Form 301, Part II, line 65, or Forms 310, 321, 322, and 323 if Form 301 is not required	26		00
	27	Credit type: Enter form number of each credit claimed..... 27 3 3 3 3			
	28	Clean Elections Fund Tax Credit for (from worksheet on page 18 of the instructions)	28		00
	29	Balance of income tax: Subtract lines 25, 26 and 28 from line 24. If the sum of lines 25, 26 and 28 is more than line 24, enter zero ...	29		00
	30	Unpaid Arizona use tax (from worksheet on page 18 of instructions)	30		00
	31	Balance of tax: Add lines 29 and 30	31		00
	32	Arizona income tax withheld during 2011	32		00
	33	Arizona estimated tax payments for 2011.....	33		00
	34	2011 Arizona extension payment (Form 204).....	34		00
	35	Increased Excise Tax Credit (from worksheet on page 19 of the instructions)	35		00
	36	Property Tax Credit from Form 140PTC	36		00
	37	Other refundable credits: Check the box(es) and enter the amount..... 371 ☐ Form 308-I 372 ☐ Form 342	37		00
	38	Total payments/refundable credits: Add lines 32 through 37	38		00
	39	TAX DUE: If line 31 is larger than line 38, subtract line 38 from line 31 and enter amount of tax due. Skip lines 40, 41 and 42.....	39		00
	40	OVERPAYMENT: If line 38 is larger than line 31, subtract line 31 from line 38 and enter amount of overpayment	40		00
	41	Amount of line 40 to be applied to 2012 estimated tax	41		00
	42	Balance of overpayment: Subtract line 41 from line 40	42		00
43 - 53 Voluntary Gifts to.....	Aid to Education (entire refund only)	43		00	
	Citizens Clean Elections	45	00	00	
	I Didn't Pay Enough Fund	48		00	
	Special Olympics	51		00	
	Arizona Wildlife	44		00	
Domestic Violence Shelter.....	47		00		
Neighbors Helping Neighbors.....	50		00		
Political Gift	53		00		
54	Check only one if making a political gift..... 541 ☐ Democratic 542 ☐ Green 543 ☐ Libertarian 544 ☐ Republican				
55	Estimated payment penalty and MSA withdrawal penalty	55		00	
56	Check applicable boxes..... 561 ☐ Annualized/Other 562 ☐ Farmer or Fisherman 563 ☐ Form 221 attached 564 ☐ MSA Penalty				
57	Total of lines 43 through 53 and 55.....	57		00	
58	REFUND: Subtract line 57 from line 42. If less than zero, enter amount owed on line 59	58		00	
Direct Deposit of Refund: Check box 58A if your deposit will be ultimately placed in a foreign account; see instructions. 58A ☐					
ROUTING NUMBER ACCOUNT NUMBER C ☐ Checking or S ☐ Savings					
98					
59	AMOUNT OWED: Add lines 39 and 57. Make check payable to Arizona Department of Revenue; include SSN on payment.	59		00	

Your Name (as shown on page 1)	Your Social Security No.
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PART A: Dependents, Qualifying Parents and Grandparents - do not list yourself or spouse

If completing Part A, also complete Part C, lines C15 and/or C16 and C17.

A1 List children and other dependents. If more space is needed, attach a separate sheet.

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

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10; also complete Part C below..... TOTAL **A2**

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

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

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A4 List qualifying parents and grandparents. If more space is needed, attach a separate sheet.

You cannot list the same person here and also on line A1. For information on who is a qualifying parent or grandparent, see page 6 of the instructions.

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

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

PART B: Additions to Income

B6 Non-Arizona municipal interest	B6	00
B7 Ordinary income portion of lump-sum distributions excluded on your federal return	B7	00
B8 Total federal depreciation. Also see the instructions for line C22	B8	00
B9 Medical savings account (MSA) distributions. See page 7 of the instructions	B9	00
B10 I.R.C. §179 expense in excess of allowable amount. Also see the instructions for line C26	B10	00
B11 Other additions to income. See instructions and attach your own schedule	B11	00
B12 Total: Add lines B6 through B11. Enter here and on the front of this form, line 13.....	B12	00

PART C: Subtractions from Income

C13 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	C13	00
C14 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500	C14	00
C15 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300	C15	00
C16 Exemption: Qualifying parents and grandparents. Multiply the number in box 11, page 1, by \$10,000	C16	00
C17 Total exemptions: Add lines C13 through C16. If you have no other subtractions from income, skip lines C18 through C30 and enter the amount on line C17 on Form 140, Page 1, line 14.....	C17	00
C18 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	C18	00
C19 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....	C19	00
C20 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	C20	00
C21 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (the taxable amount) ...	C21	00
C22 Recalculated Arizona depreciation	C22	00
C23 Certain wages of American Indians.....	C23	00
C24 Income tax refund from other states. See instructions	C24	00
C25 Deposits and employer contributions into MSAs. See page 11 of the instructions.....	C25	00
C26 Adjustment for I.R.C. §179 expense not allowed	C26	00
C27 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces.....	C27	00
C28 Net operating loss adjustment. See instructions before you enter any amount here	C28	00
C29 Other subtractions from income. See instructions and attach your own schedule	C29	00
C30 Total: Add lines C17 through C29. Enter here and on the front of this form, line 14.....	C30	00

Part D: Last Name(s) Used in Prior Years – if different from name(s) used in current year

D31

PLEASE SIGN HERE	I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	→ YOUR SIGNATURE	DATE	OCCUPATION
	→ SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION
	PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
	PAID PREPARER'S TIN	PAID PREPARER'S ADDRESS	PAID PREPARER'S PHONE NO.

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.