

Resident Personal Income Tax

This Booklet Contains:

- Form 140A – Resident Personal Income Tax Return
- Form 204 – Extension Request

Where's my Refund?

Check your refund status at

www.aztaxes.gov

Who can use Arizona Form 140A?

You can use Form 140A to file for 2013 if all of the following apply to you.

- You, and your spouse if married filing a joint return, are full year residents of Arizona.
- Your Arizona taxable income is less than \$50,000.
- You are not making any adjustments to income.
- You do not itemize deductions.
- You are **not** claiming any credits other than the family income tax credit, the property tax credit or the credit for increased excise taxes.
- You are not claiming estimated tax payments.



Do not file Form 140A if you are an active duty member of the U.S. Armed Forces.

If you are an active duty member of the U.S. Armed Forces, you may subtract all active duty military pay included in your federal adjusted gross income. To take this subtraction, **you must file your 2013 return using Form 140.**

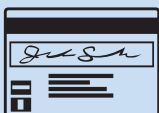


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8 Great Reasons to e-File this Form!

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- ◆ Makes Complex Returns Easy
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- ◆ File Federal & State Forms Together
- ◆ If You Qualify, It's Free
- ◆ Secure



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CAUTION

The federal adjusted gross income that you use on your Arizona return may not be the same as the federal adjusted gross income from your federal tax return. Also, the federal Schedule A deductions used on the Arizona return may be different from the federal Schedule A deductions taken on your federal return.

Each year the Arizona State Legislature considers if they will adopt changes made to the federal tax law during the prior year. These forms assume the

Legislature will adopt all federal law changes made after January 1, 2013. If you use the amounts from your 2013 federal tax return to complete your Arizona return and the Legislature does not adopt the 2013 federal changes, you may have to amend your return at a later date for any difference between Arizona and federal law. For more details, visit **www.azdor.gov** and click on the link for 2013 conformity.

Notice

As a rule, the starting point for your Arizona return is your federal adjusted gross income. To take itemized deductions, you must start with the amount shown on the federal Schedule A. This is the case for 2013, except for changes Congress made to the federal tax code during 2013 and the following apply.

1. The changes affect how you figure your federal adjusted gross income.

AND/OR

2. The changes affect how you figure your itemized deductions.

When federal changes are made, Arizona legislature must adopt those changes if the Arizona starting points are to be kept the same. The legislature will address this issue when it is in session during 2014. We must publish these forms before this issue will be addressed by the legislature. When we went to print, Arizona had not yet adopted any federal tax law changes made after January 1, 2013.

What does this mean to you? It means that if any of the federal law changes made in 2013 apply to your 2013 return, you can opt to file your 2013 return using one of the following methods.

1. You can wait and file your 2013 return after this issue has been addressed.
 - To do this, you may need to ask for a filing extension. You must pay 90% of the tax due by the due date of the return before any extension.
2. You can file your 2013 return assuming that the federal law changes will be adopted. The 2013 tax forms make this assumption.

If you opt for method 2, one of the following will apply.

- If Arizona adopts those changes, you do not have to do anything more.
 - If Arizona does not adopt all those changes, you may need to amend your 2013 Arizona return. Your amended return will have to show the difference between the Arizona law and the federal law. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC. Generally, no penalties or interest will be assessed on these amended returns, if you follow the Department's instructions and pay any tax due when you file your original 2013 return and you file and pay the required amended return by the extended due date of your 2014 return.
3. You can file your 2013 return assuming that we will not adopt the federal law changes. If you opt for this method, you will have to do the following.
 - You will have to research all of the federal changes made after January 1, 2013.
 - You will have to figure out if any of those changes apply to you.
 - You will have figure out how to make adjustments for those changes on your return.

If you opt for method 3, one of the following will apply.

- If Arizona does not adopt those changes, you do not have to do anything more.
- If Arizona adopts those changes, you may need to amend your 2013 Arizona return. Your amended return will have to show the difference between what you reported and what you should have reported. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC.

Same-sex married couples and Arizona filing requirements

For Federal tax purposes, Rev. Rul. 2013-17 provides that the Internal Revenue Service (IRS) will recognize a marriage of same-sex individuals that was validly entered into in a state whose laws authorize the marriage of two individuals of the same sex. This applies even if the married couple is domiciled in a state that does not recognize the validity of same-sex marriages.

The Arizona Constitution defines marriage as the union of one man and one woman. A person who is married to a person of the same sex cannot file an Arizona income tax return using the filing status of married filing jointly or married filing separately. For more information, see the notice, *2013 Arizona Individual Income Tax Filing Requirements for Same-Sex Couples*, on our website at www.azdor.gov.

2013 Arizona Standard Deduction Indexed for Inflation

For 2013, the Arizona standard deduction has been indexed for inflation. For a single taxpayer or a married taxpayer filing a separate return the amount is \$4,945. For a head of household or a married couple filing a joint return the amount is \$9,883.

Subtraction for Net Long-Term Capital Gains From Assets Acquired after December 31, 2011.

Beginning in 2013, you may take a subtraction from Arizona gross income for a percentage of any net long-term capital gain included in a resident's federal adjusted gross income (Arizona gross income for nonresidents) that is derived from assets acquired *after* December 31, 2011, pursuant to A.R.S. § 43-1022(35). (Laws 2012, Ch. 343)

Laws 2013, Ch. 114, added language to make it clear that assets acquired through gift or at the death of a transferor will be considered "acquired" when the asset was acquired by the transferor. If the date cannot be verified then a subtraction is not allowed. Taxpayers must complete a worksheet included in the tax form instructions to take this subtraction.

Subtraction for Long-Term Care Insurance Premiums

Beginning in 2013, you may subtract the amount of qualifying premium costs for long-term care insurance. You may take this subtraction only if you are *not* claiming itemized deductions for the taxable year. (Laws 2012, Ch. 351)

Subtraction for Arizona Long-Term Health Care Savings Accounts (AZLTHSA)

Beginning in 2013, you may subtract amounts you paid into a long-term health care savings account established under Arizona laws. An individual may set up the Arizona long-term health care savings account with an account Administrator who will manage the account. The total amount you may subtract is equal to the amount of your contributions that are included in your federal adjusted gross income. For more information regarding the subtraction for contributions made to a long-term health care savings account, see A.R.S. § 43-1032.

If you made a withdrawal from your Arizona long-term health care savings account during 2013 for purposes other than to

pay for qualified long-term health care expenses, you must pay a withdrawal penalty. The penalty is equal to 10% (.10) of the amount of the withdrawal. You must remit this penalty with your income tax return filed for the year in which you made the withdrawal. (Laws 2012, Ch. 351)

Qualified IRC § 179 Expenses Deducted in Computing Federal Taxable Income

Recent legislation removed the \$25,000 cap on the allowable subtraction from Arizona gross income of the value of qualifying property purchased and placed in service in a taxable year beginning from and after January 1, 2013. For Arizona purposes, taxpayers who took a deduction in computing federal taxable income under IRC § 179 are no longer required to adjust the amount of the deduction taken on the Arizona return.

Taxpayers who made this adjustment for qualified purchases placed in service in a taxable year ending on or before December 31, 2012, may continue to take a subtraction of one-fifth (20%) of the adjustment required in the year in which the adjustment was made and each of the following four taxable years. (Laws 2013, Ch. 256)

Subtraction for IRC § 529 College Savings Plans

The amount of the allowable subtraction from Arizona gross income for amounts contributed into a college savings plan established pursuant to IRC § 529 increased. For single taxpayers or heads of household, the amount is \$2,000. For married taxpayers filing a joint return, the amount is \$4,000.

Credit for Contributions to Qualifying Charitable Organizations (formerly known as Credit for Contributions to Charities That Provide Assistance to the Working Poor)

Beginning in 2013, you are no longer required to itemize deductions in order to claim a credit for contributions made to a qualifying charitable organization. (Laws 2013, Ch. 236)

Beginning in 2013, the maximum credit has been increased for cash contributions made to a qualified foster care charitable organization that is also a qualified charitable organization. If you made a cash contribution to a qualified foster care charitable organization, you can increase the maximum credit allowed from \$200 to \$400 (\$400 to \$800 for married filing joint). If you made cash contributions to **both** types of charities during the taxable year, the **total maximum** credit allowed for the taxable year is \$400 for single taxpayers or heads of household. For married taxpayers, the **total maximum** credit allowed for the taxable year is \$800. For more information see AZ Form 321. (Laws 2013, Ch. 9)

Credit for Contributions to Private School Tuition Organization Indexed for Inflation

For 2013, the amount of the allowable credit for contributions to private school tuition organizations was adjusted for inflation purposes. The maximum credit for single taxpayers or heads of household is \$517. For married taxpayers that file a joint return, the maximum credit is \$1,034. For more information, see AZ Form 323.

Credit for Contributions Made to Certified School Tuition Organizations indexed for Inflation

For 2013, the amount of the allowable credit for contributions to certified school tuition organizations was adjusted for inflation purposes. The maximum credit for single taxpayers or heads of household is \$514. For married taxpayers that file a joint return, the maximum credit is \$1,028. For more information, see AZ Form 348.

Refundable Credit for Qualified Facilities

You may qualify for the refundable qualified facilities credit if you expanded or located a qualified facility in Arizona. This credit is refundable in five equal installments. Pre-approval and post-approval are required through the Arizona Commerce Authority. Co-owners of a business, including partners in a partnership and shareholders of an S corporation, may each claim only the pro rata share of the credit allowed based on the ownership interest. For more information, see AZ Form 349.

Refundable Credit for Qualified FAA Settlement Payments Rolled Over Into a Traditional IRA

Each year, Arizona determines whether it will conform to tax law changes enacted by the federal government during the previous year.

For 2013, Arizona did not conform to the retroactive provision of Section 1106 of Public Law 112-95 (the FAA Modernization and Reform Act of 2012) relating to payments made by airline carriers to qualified airline employees (and surviving spouses).

For federal tax purposes, under Public Law 112-95, a qualified airline employee (and surviving spouse) who received a settlement payment from an airline company in bankruptcy was permitted to roll over that amount into a traditional IRA. An individual making such a rollover contribution may exclude the contributed airline payment amount from gross income in the taxable year in which the airline payment amount was paid. The provision would apply whether or not the settlement payment had previously been rolled over into a Roth IRA. The rollover to a traditional IRA must have occurred within 180 days of the bill's enactment date of February 14, 2012.

Taxpayers who wanted to take advantage of this provision must have made the transfer by August 13, 2012, and filed an amended federal income tax return to claim the deduction for the IRA contribution by April 15, 2013. Individuals were required to amend their federal tax returns to receive any overpayment as a result of the qualified rollover(s). This provision was retroactive to tax years 2001 through 2011.

Instead of conforming to the retroactive provision, any taxpayer that would have received a refund of Arizona income tax for taxable years 2001 through 2011, if Arizona had conformed to that retroactive provision, is allowed a refundable income tax credit on his or her 2013 *timely filed* income tax return. The credit is based on the amount of refund you would have received if you amended your Arizona tax returns for taxable years 2001 through 2011. For more information, see AZ Form 350. (Laws 2013, Ch. 65)

Voluntary Donation - Solutions Teams Assigned to Schools (formerly known as Aid to Education Fund)

Laws 2013, Ch. 251 made various changes to the Arizona Revised Statutes relating to school finance. A.R.S. § 43-617 was amended which resulted in a name change of the *Aid to Education Fund* to *Solutions Teams Assigned to Schools Fund*.

Contributions received through the voluntary donation check-off box are transferred to the state board of education, which shall credit the amount of the contribution to the assistance for education fund. The state board of education will distribute those contributions to the Department of Education to fund solutions teams assigned to schools.

2013 Resident Personal Income Tax Return (Short Form)

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
 From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's Internet home page at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures or rulings for more information. To view or print these, go to our home page and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications and Brochures

To view or print the department's publications and brochures, go to our home page and click on *Publications*.

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** For free *e-file* requirements, check out our web site at www.azdor.gov.

Who Can Use Form 140A?

You can use Form 140A to file for 2013 if **all** of the following apply to you.

- You (and your spouse if married filing a joint return) are full year residents of Arizona.
- Your Arizona taxable income is less than \$50,000, regardless of your filing status.
- You are not making any adjustments to income.
- You do not itemize deductions.
- The **only** tax credits you will claim are:
 - The family income tax credit
 - The property tax credit
 - The credit for increased excise taxes
- You are **not** claiming estimated tax payments.

NOTE: *Do not use Form 140A if you are an active duty military member. You may subtract all of your active duty military pay included in your federal adjusted gross income, but you cannot do this on Form 140A. To take this subtraction, you must file your 2013 return using Form 140. For more information, see Form 140 instructions.*

Do You Have to File?

Arizona Filing Requirements These rules apply to all Arizona taxpayers.		
You must file if you are:	and your Arizona adjusted gross income is at least:	or your gross income is at least:
● Single	\$ 5,500	\$15,000
● Married filing joint	\$11,000	\$15,000
● Married filing separate	\$ 5,500	\$15,000
● Head of household	\$ 5,500	\$15,000

If you are an Arizona resident, you must report income from **all** sources. This includes out-of-state income.

To see if you have to file, figure your gross income the same as you would figure your gross income for federal income tax purposes. Then, you should exclude income Arizona law does not tax.

Income Arizona law does not tax includes the following.

- Interest from U.S. Government obligations
- Social security retirement benefits received under Title II of the Social Security Act
- Benefits received under the Railroad Retirement Act
- Active duty military pay
- Pay received for active service as a reservist or a National Guard member

You can find your Arizona adjusted gross income on line 18 of Arizona Form 140A.

NOTE: *Even if you do not have to file, you must still file a return to get a refund of any Arizona income tax withheld.*

Do You Have to File if You Are an American Indian?

You must file if you meet the Arizona filing requirements unless **all** of the following apply to you.

- You are an enrolled member of an Indian tribe.
- You live on the reservation established for that tribe.
- You earned **all** of your income on that reservation.

Enrolled members of American Indian tribes that must file a return may subtract wages earned while living and working on their tribe's reservation. **If you are eligible to subtract these wages, you must file Form 140.** In this case, do not file Form 140A.

The department issued Income Tax Ruling ITR 96-4 on the Arizona tax treatment of American Indians.

Do You Have to File if You Are the Spouse of an American Indian and You Are Not an Enrolled Indian?

You must file if you meet the Arizona filing requirements. The department issued Income Tax Ruling ITR 96-4 on the tax treatment of spouses of American Indians.

Do You Have to File if You Are in the Military?

You must file if you meet the Arizona filing requirements unless **all** the following apply to you.

- You are an active duty member of the United States armed forces.
- Your only income for the taxable year is pay received for active duty military service.
- There was no Arizona tax withheld from your active duty military pay.

If Arizona tax was withheld from your active duty military pay, you must file an Arizona income tax return to claim any refund you may be due from that withholding.

You must also file an Arizona income tax return if you have any other income besides pay received for active duty military service.

If you are an Arizona resident and you have to file an Arizona return, you should file using Form 140. If you were an Arizona resident when you entered the service, you remain an Arizona resident, no matter where stationed, until you establish a new domicile. As an Arizona resident, you must report all of your income, no matter where stationed. You must include your military pay, but using Form 140, you may subtract all pay received for active duty military service; to the extent it is included in your federal adjusted gross income.

If you are not an Arizona resident, but stationed in Arizona, the following applies to you.

- You are not subject to Arizona income tax on your military pay.
- You must report any other income you earn in Arizona. Use Form 140NR, *Nonresident Personal Income Tax Return*, to report this income.

To find out more, see our brochure, Pub 704, *Taxpayers in the Military*.

Residency Status

If you are not sure if you are an Arizona resident for state income tax purposes, we may be able to help. The department issued Income Tax Procedure ITP 92-1 on determining residency status.

Residents

You are a resident of Arizona if your domicile is in Arizona. Domicile is the place where you have your permanent home.

It is where you intend to return if you are living or working temporarily in another state or country. If you leave Arizona for a temporary period, you are still an Arizona resident while gone. A resident is subject to tax on all income no matter where the resident earns the income.

Part-Year Residents

If you are a part-year resident, you must file Form 140PY, *Part-Year Resident Personal Income Tax Return*.

You are a part-year resident if you did either of the following during 2013.

- You moved into Arizona with the intent of becoming a resident.
- You moved out of Arizona with the intent of giving up your Arizona residency.

Nonresidents

If you are a nonresident, you must file Form 140NR, *Nonresident Personal Income Tax Return*.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 2013, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.

If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should use the form the taxpayer would have used. **If the department mailed the taxpayer a booklet, do not use the label.** The person who files the return should print 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.

If your spouse died in 2013 and you did not remarry in 2013, or if your spouse died in 2014 before filing a return for 2013, you may file a joint return. If your spouse died in 2013, the joint return should show your spouse's 2013 income before death and your income for all of 2013. If your spouse died in 2014, before filing the 2013 return, the joint return should show all of your income and all of your spouse's income for 2013. Print "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign the return.

Are Any Other Returns Required?

You may also have to file a fiduciary income tax return (Form 141AZ). For details about filing a fiduciary income tax return, call the department at (602) 255-3381.

Claiming a Refund for a Deceased Taxpayer

If you are claiming a refund for a deceased taxpayer, you **must** complete Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Attach this form to the **front** of the return.

What Are the Filing Dates and Penalties?

When Should You File?

Your 2013 calendar year tax return is due no later than midnight, April 15, 2014. File your return as soon as you can after January 1, but no later than April 15, 2014.

What if You Cannot File on Time?

You may request an extension if you know you will not be able to file on time.

NOTE: *An extension does not extend the time to pay your income tax. For details, see the instructions for Arizona Form 204.*

To get a filing extension, you can either:

1. Apply for a state extension. To apply for a state extension, file Arizona Form 204 by April 15. See Form 204 for details. You do not have to attach a copy of the extension to your return when you file, but make sure that you check box **82F** on page 1 of the return. If you must make a payment, use Form 204, or visit www.aztaxes.gov to make an electronic payment.
2. You may use your federal extension (federal Form 4868). File your Arizona return by the same due date. You do not have to attach a copy of your federal extension to your Arizona return, but make sure that you check box **82F** on page 1 of the return.

When Should You File if You Are a Nonresident Alien?

The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 15 even though your federal return is due on June 15. If you want to file your Arizona return after April 15, you must ask for a filing extension. You must file this request by April 15. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2014. See Form 204 for extension filing details.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months. Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 15 even though your federal return will not be due until December 15. If you file your 2013 Arizona calendar year return after October 15, 2014, your return will be late.

If you are a fiscal year filer, your return is due on the 15th day of the fourth month following the close of your fiscal year.

What if You File or Pay Late?

If you file or pay late, we will charge you interest and penalties on the amount you owe. If the U.S. Post Office postmarks your 2013 calendar year return by April 15, 2014, your return will not be late. You may also use certain private delivery services designated by the Internal Revenue Service (IRS) to meet the "timely mailing as timely filed" rule.

Late Filing Penalty

If you file late, we will charge you a late filing penalty. This penalty is 4½% (.045) of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25% (.25) of the tax found to be remaining due.

Late Payment Penalty

If you pay your tax late, we will charge you a late payment penalty. This penalty is ½ of 1% (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed a total of 10% (.10) of the unpaid tax.

Extension Underpayment Penalty

If you file your return under an extension, you must pay 90% (.90) of the tax shown on your return by the return's original due date. If you do not pay this amount, we may charge you a penalty. This penalty is ½ of 1% (.005) of the tax not paid for each 30-day period or fraction of a 30-day period. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed 25% (.25) of the unpaid tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

NOTE: *If you are subject to two or more of the listed penalties, the total cannot exceed 25% of the unpaid tax.*

Interest

We charge interest on any tax not paid by the due date. We will charge you interest even if you have an extension. If you have an extension, we will charge you interest from the original due date until the date you pay the tax. The Arizona interest rate is the same as the federal rate.

When Should You Amend a Return?

If you need to make changes to your return after you have filed, you should file Form 140X, *Individual Amended Income Tax Return*. You should file your amended return after your original return has processed. **Do not** file a new return for the year you are correcting. Generally, you have four years to amend a return to claim a refund.

If you amend your federal return for any year, you must also file an Arizona Form 140X for that year. You must file Form 140X within 90 days of the final determination of the IRS.

If the IRS makes a change to your federal taxable income for any year, you must report that change to Arizona. You may use one of the following two options to report this change.

Option 1

You may file a Form 140X for that year. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Attach a complete copy of the federal notice to your Form 140X.

Option 2

You may file a copy of the final federal notice with the department within 90 days of the final determination of the IRS. If you choose this option, you must include a statement in which you must:

1. Request that the department recompute your tax; and
2. Indicate if you agree or disagree with the federal notice.

If you do not agree with the federal notice, you must also include any documents that show why you do not agree.

If you choose option 2, mail the federal notice and any other documents to:

Arizona Department of Revenue
Individual Income Audit
PO Box 29084
Phoenix, AZ 85038-9084

Find an Authorized e-file Provider

An authorized e-file provider can take the guesswork out of filing taxes.

To find an authorized e-file provider near you visit www.azdor.gov



Line-by-Line Instructions

Tips for Preparing Your Return

- Make sure that you write your SSN on your return.
- Complete your return using black ink.
- You **must** round dollar amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Do not enter cents.
- You must complete your federal return before you can start your Arizona return.
- Make sure you include your daytime telephone number.

Entering Your Name, Address, and SSN

Lines 1, 2, and 3 -

NOTE: Make sure that you write your SSN on the appropriate line.

If your booklet has a peel-off label, use that label if all the information is correct. **If any of the information on the label is incorrect, do not use the label.** Attach the label after you finish your return. If you do not have a peel-off label, print or type your name, address, and SSN in the space provided.

If you are filing a joint return, enter your SSNs in the same order as your names. *If your name appears first on the return, make sure your SSN is the first number listed.*

If you are married filing separately, enter your name and SSN on the first line 1. Enter your spouse's name and SSN on the second line 1.

If you are a nonresident of the United States or a resident alien who does not have an SSN, use the taxpayer identification number (ITIN) the IRS issued to you.

NOTE: Make sure your SSN is correct. *If you are filing a joint return, also make sure you list your SSNs in the same order every year.*

Make sure that you enter your SSN on your return. Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It will take longer to process your return if SSNs are missing, incorrect, or unclear.

For a deceased taxpayer, see page 2 of these instructions.

Use your current home address. The department will send your refund or correspond with you at that address.

Foreign Addresses

If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Last Name(s) Used in Prior Years

If the last name that you or your spouse are using on this return is not the same as the last name you used on returns filed for the last 4 years, enter any other last name(s) that you or your spouse used when filing your return during the last 4 years.

ID 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 PTIN
- his or her SSN
- the EIN for the business

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

Determining Your Filing Status

The filing status that you use on your Arizona return may be different from that used on your federal return.

Use this section to determine your filing status. Check the correct box (4 through 7) on the front of Form 140A.

Line 4 Box - Married Filing Joint Return

If you are married and filing a joint return, check box 4.

You may file a joint return if you were married as of December 31, 2013. It does not matter whether or not you were living with your spouse. You may file a joint return, even if you and your spouse filed separate federal returns.

You may file a joint return if your spouse died during 2013 and you did not remarry in 2013. See page 2 of these instructions for details.

The Arizona Form 140A is for full year residents only. You may not file a joint Arizona income tax return on Form 140A if any of the following apply.

1. Your spouse is a nonresident alien (citizen of and living in another country).
2. Your spouse is a resident of another state.
3. Your spouse is a part-year Arizona resident.

If filing a joint return with your nonresident spouse, you must file a joint return using Form 140NR. See Form 140NR instructions.

If filing a joint return with your part-year resident spouse, you must file a joint return using Form 140PY. See Form 140PY instructions.

The department issued Income Tax Ruling ITR 95-2 on filing a joint return with your part-year resident or nonresident spouse.

Line 5 Box - Head of Household

If you are filing as a head of household, check box 5.

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 on your federal return.
- You qualify to file as a qualifying widow or widower on your federal return.

Line 6 Box - Married Filing Separate Return

If you are filing a separate return, check box 6 and enter your spouse's name and SSN on the second line 1.

If you were married as of December 31, 2013, you may choose to file a separate return. You may file a separate return, even if you and your spouse filed a joint federal return.

Arizona is a community property state. If you file a separate return, you must figure how much income to report using community property laws. Under these laws, a separate return must reflect one-half of the community income from all sources plus any separate income.

When you file separate returns, you must account for community deductions and credits on the same basis as community income. Both you and your spouse must either itemize or not itemize. If one of you itemizes, you both must itemize. If one of you takes a standard deduction, you both must take a standard deduction. One of you may not claim a standard deduction while the other itemizes.

If you and your spouse support a dependent child from community income, either you or your spouse may claim the dependent. Both of you cannot claim the same dependent on both returns.

The department issued Income Tax Rulings ITR 93-18 and ITR 93-19 on filing a separate return.

NOTE: *In some cases, you may treat community income as separate income. The department has issued a ruling (ITR 93-22) on when you may treat community income as separate income.*

If one spouse is a resident and the other spouse is not, other special rules may apply when filing a separate return. The department issued Income Tax Ruling ITR 93-20 on how to report income in this case.

Line 7 Box - Single

If you are filing as single, check box 7.

Use this filing status if you were single on December 31, 2013. 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, 2013, and you did not remarry in 2013, and you do not qualify to file as a qualifying widow or widower with dependent children on your federal return.

Exemptions

Write the number of exemptions you are claiming in boxes 8, 9, 10, and 11. **Do not put a check mark.** You may lose the exemption if you put a checkmark in these boxes. You may lose the dependent exemption if you do not complete Part A, lines A1 through A3b, on page 2. You may lose the exemption for qualifying parents or grandparents if you do not complete Part A, lines A4 and A5, on page 2.

Line 8 Box - Age 65 and Over

Write "1" in box 8 if you or your spouse were 65 or older in 2013. Write "2" in box 8 if both you and your spouse were 65 or older in 2013.

Line 9 Box - Blind

Write "1" in box 9 if you or your spouse is totally or partially blind. Write "2" in box 9 if both you and your spouse are totally or partially blind.

If you or your spouse were partially blind as of December 31, 2013, you must get a statement certified by your eye doctor or registered optometrist that:

1. You cannot see better than 20/200 in your better eye with glasses or contact lenses or
2. Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to that effect instead.

You must keep the statement for your records.

Line 10 Box - Dependents

You must complete Part A, lines A1 through A3b, on page 2 of your return before you can total your dependent exemptions.


You may claim only the following as a dependent.

- A person that qualifies as your dependent on your federal return.

NOTE: *If you do not claim a dependent exemption for a student on your federal return in order to allow the student to claim a federal education credit on the student's federal return, you may still claim the exemption on your Arizona return. For more information, see Arizona Individual Income Tax Ruling ITR 05-02 at www.azdor.gov.*


- A person who is age 65 or over (related to you or not) that does not qualify as your dependent on your federal return, but one of the following applies.
 1. In 2013, you paid more than one-fourth of the cost of keeping this person in an Arizona nursing care institution, an Arizona residential care institution, or an Arizona assisted living facility. Your cost must be more than \$800.
 2. In 2013, you paid more than \$800 for either Arizona home health care or other medical costs for the person.
- A stillborn child if the following apply:
 1. The stillbirth occurred during 2013.
 2. You received a certificate of birth resulting in stillbirth from the Arizona Department of Health Services.
 3. The child would have otherwise been a member of your household.

Submits your IRS and AZ Returns at the same time
Calculates Deductions and Exemptions
Checks for Errors before you file
And, Much More



Saves Time ★ Safe ★ Faster Refunds

Most taxpayers using this form are eligible for FREE e-file. Visit www.azdor.gov to see if you qualify.



Completing Line(s) A1

NOTE: *If a person who qualifies as your dependent is also a qualifying parent or grandparent, you may claim that person as a dependent on line A2, or you may claim that person as a qualifying parent or grandparent on line A5. You may **not** claim that same person on both line A2 and line A5. Do not list the same person on line A1 that you listed on line A4.*

Enter the following on line(s) A1.

1. The dependent's name. If you are claiming an exemption for a stillborn child and the child was not named, enter "stillborn child" in place of a name.

2. The dependent's SSN. If you are claiming an exemption for a stillborn child enter the certificate number from the certificate of birth resulting in stillbirth.
3. The dependent's relationship to you.
4. The number of months the dependent lived in your home during 2013. If you are claiming an exemption for a stillborn child, enter the date of birth resulting in the stillbirth.

You may lose the exemption if you do not furnish this information.

Line A2 - Total Dependents

Enter the total number of persons listed on line(s) A1. Enter the same number on the front of the return in box 10.

Lines A3a and A3b - Persons You Did Not Take as Dependents on Your Federal Return

On line A3a, enter the following.

1. The names of any dependents age 65 or over listed on line(s) A1 that you cannot take as a dependent on your federal return.
2. The name of any stillborn child listed on line(s) A1, if the stillborn child was named. If the stillborn child was not named, enter "stillborn child" on line A3a. Also, enter the date of birth resulting in the stillbirth.

On line A3b, enter the name of any student listed on line(s) A1, that you did not claim as an exemption on your federal return in order to allow that student to claim a federal education credit on the student's federal return.

Line 11 Box - Qualifying Parents and Grandparents

A qualifying parent or grandparent may be any one of the following.

- Your parent or your grandparent, great grandparent, great great grandparent, etc.
- If married filing a joint return, your spouse's parent or your spouse's grandparent.

You may claim this exemption if **all** of the following apply.

1. The parent or grandparent lived in your principal residence for the entire taxable year.
2. You paid more than one-half of the support and maintenance costs of the parent or grandparent during the taxable year.
3. The parent or grandparent was 65 years old or older during 2013.
4. The parent or grandparent required assistance with activities of daily living, like getting in and out of bed or chairs, walking around, going outdoors, using the toilet, bathing, shaving, brushing teeth, combing hair, dressing, medicating or feeding.

You must complete Part A, lines A4 and A5, on page 2 of your return before you can total your exemptions for qualifying parents and grandparents.

*NOTE: If a person who is a qualifying parent or grandparent also qualifies as your dependent, you may claim that person as a dependent on line A2, or you may claim that person as a qualifying parent or grandparent on line A5. You may **not** claim that same person on both line A2 and line A5. Do not list the same person on line A4 that you listed on line A1.*

Completing Line(s) A4

Enter the following on line(s) A4.

1. The name of the qualifying parent or grandparent.
2. The SSN of the qualifying parent or grandparent.
3. The qualifying parent's or grandparent's relationship to you, or your spouse if filing a joint return.
4. The number of months the qualifying parent or grandparent lived in your home during 2013.

You may lose the exemption if you do not furnish this information.

Line A5 - Total Qualifying Parents and Grandparents

Enter the total number of persons listed on line(s) A4. Enter the same number on the front of the return in box 11.

Totaling Your Income

Line 12 - Federal Adjusted Gross Income

You must complete your federal return before you enter an amount on line 12. You must complete a 2013 federal return to figure your federal adjusted gross income. You must complete a federal return even if you do not have to file a federal return.

Arizona uses federal adjusted gross income as a starting point to determine Arizona taxable income. Your federal adjusted gross income is your Arizona gross income.

NOTE: Be sure to use your federal adjusted gross income and not your federal taxable income.

Exemptions

Line 13 - Age 65 or Over

Multiply the number you entered in box 8 by \$2,100.

Line 14 - Blind

Multiply the number you entered in box 9 by \$1,500.

Line 15 - Dependents

Multiply the number you entered in box 10 by \$2,300.

Line 16 - Qualifying Parents and Grandparents

Multiply the number you entered in box 11 by \$10,000.

Figuring Your Tax

Line 19 - Standard Deduction

If your filing status is:	Your standard deduction is:
• Single	\$4,945
• Married filing separately	\$4,945
• Married filing jointly	\$9,883
• Head of household	\$9,883

Line 20 - Personal Exemptions

The amount you may claim as a personal exemption depends on your filing status. If married, the amount you may claim as a personal exemption also depends on whether you or

your spouse claim dependents. You may use the following chart to figure your personal exemption. If married, you may also use Form 202, *Personal Exemption Allocation Election*, to figure your personal exemption.

Personal Exemption Chart	
If you checked filing status:	Enter:
Single (Box 7)	\$2,100
Married filing joint (Box 4) and claiming no dependents (Box 10)	\$4,200
Married filing joint (Box 4) and claiming at least one dependent (Box 10 excluding persons listed on Page 2, line A3a)	\$6,300
Head of household and you are not married (Box 5)	\$4,200
Head of household and you are a married person who qualifies to file as head of household (Box 5)	\$3,150 or Complete Form 202
Married filing separate (Box 6) with neither spouse claiming any dependents (Box 10)	\$2,100 or Complete Form 202
Married filing separate (Box 6) with one spouse claiming at least one dependent (Box 10 excluding persons listed on Page 2, line A3a)	\$3,150 or Complete Form 202

A married couple who does not claim any dependents may take one personal exemption of \$4,200. If the husband and wife file separate returns, either spouse may take the entire \$4,200 exemption, or the spouses may divide the \$4,200 between them. You and your spouse must complete Form 202 if either you or your spouse claim a personal exemption of more than \$2,100. If you and your spouse do not complete Form 202, you may take an exemption of only \$2,100 (one-half of the total \$4,200).

A married couple who claims at least one dependent may take one personal exemption of \$6,300. If the husband and wife file separate returns, either spouse may take the entire \$6,300 exemption, or the spouses may divide the \$6,300 between them. You and your spouse must complete Form 202 if either you or your spouse claim a personal exemption of more than \$3,150. If you and your spouse do not complete Form 202, you may take an exemption of only \$3,150 (one-half of the total \$6,300).

If you are a married person who qualifies to file as a head of household, you may take the entire \$6,300 personal exemption or you may divide the exemption with your spouse. You and your spouse must complete Form 202 if either you or your spouse claim a personal exemption of more than \$3,150. If you and your spouse do not complete Form 202, you may take an exemption of only \$3,150 (one-half of the total \$6,300).

The spouse who claims more than one-half of the total personal exemption must attach the original Form 202 to his or her return. The spouse who claims less than one-half of the total personal exemption must attach a copy of the completed Form 202 to his or her return.

Line 21 - Taxable Income

Subtract lines 19 and 20 from line 18 and enter the result. Use this amount to find your tax using the Optional Tax Tables.

STOP! You must file a Form 140 if your Arizona taxable income is \$50,000 or more.

Line 22 - Tax Amount

Enter the tax from the Optional Tax Tables.

Line 23 - Family Income Tax Credit

e-file *e-File* software will let you know if you are eligible and will figure the credit for you.

You may take this credit if your income does not exceed the maximum income allowed for your filing status. You may qualify for this credit even if your parents can claim you as a dependent on their income tax return.

- Complete Steps 1, 2, and 3 to see if you qualify for this credit.
- If you qualify to take this credit, complete the worksheet in Step 4.

Step 1

Enter the amount from Form 140A, page 1, line 12.	\$
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Step 2

Look at the following tables. Find your filing status.

- Use Table I if married filing a joint return.
- Use Table II if head of household.
- Use Table III if single or married filing a separate return.

Step 3

- Look at the column (a) labeled "number of dependents" and find the number of dependents you are claiming (Form 140A, page 1, box 10, excluding persons listed on Page 2, line A3a).
- Find the maximum income [in column (b)] for the number of dependents you are claiming.
- Compare that income [the amount in column (b)] with the income listed in Step 1.

If the amount entered in Step 1 is equal to or less than the maximum income allowed for the number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed on Page 2, line A3a, you qualify to take this credit. To figure your credit, complete Step 4.

Table I Married Filing Joint Return	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed on Page 2, line A3a.	Maximum Income
• 0 or 1	\$20,000
• 2	\$23,600
• 3	\$27,300
• 4 or more	\$31,000

Table II Head of Household	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed on Page 2, line A3a.	Maximum Income
• 0 or 1	\$20,000
• 2	\$20,135
• 3	\$23,800
• 4	\$25,200
• 5 or more	\$26,575

Table III Single or Married Filing Separate Return	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed on Page 2, line A3a.	Maximum Income
• 0 or more	\$10,000

Step 4

If you qualify to take the credit, complete the following worksheet.

Worksheet for 2013 Family Income Tax Credit You must complete Steps 1 through 3 before you complete this Worksheet.	
1. Enter the number of dependents you entered on Form 140A, page 1, box 10, excluding persons listed on Page 2, line A3a.	
2. Number of personal exemptions. If you checked filing status 4, enter the number 2. If you checked filing status 5, 6, or 7, enter the number 1.	
3. Add lines 1 and 2. Enter the total.	
4. Multiply the number on line 3 by \$40. Enter the result.	
5. If you checked filing status 4 or 5, enter \$240 here. If you checked filing status 6 or 7, enter \$120 here.	
6. Family income tax credit. Enter the lesser of line 4 or line 5. Also, enter this amount on Form 140A, page 1, line 23.	

NOTE: *The family income tax credit will only reduce your tax and cannot be refunded.*

Line 24 - Balance of Tax


Subtract line 23 from line 22. If line 23 is more than line 22, enter zero.

Totaling Payments and Credits

Line 25 - Arizona Income Tax Withheld

Enter the Arizona income tax withheld shown on the Form(s) W-2 from your employer. Attach the Form(s) W-2 after the last page of your return.

NOTE: *You should receive your Form(s) W-2 no later than January 31. If you did not receive a Form W-2 or you think your Form W-2 is wrong, contact your employer.*

<u>DIRECT DEPOSIT</u>	<u>DIRECT PAYMENT</u>
FAST -- e-file refunds are quicker	FAST -- e-file and e-pay in a single step
CONVENIENT -- No extra trips to the bank	CONVENIENT -- You choose the payment date*
SECURE -- Payment data is safeguarded along with other tax information	SECURE -- Payment data is safeguarded along with other tax information
	
<small>*PAYMENT DATE CANNOT BE LATER THAN THE APRIL DEADLINE.</small>	

Line 26 - 2013 Arizona Extension Payment (Form 204)

Use this line to report the payment you sent with your extension request or the electronic extension payment you made using www.aztaxes.gov.

Line 27 - Increased Excise Tax Credit

You may take this credit if you meet **all** of the following:

1. You meet the income threshold for your filing status.
2. You are not claimed as a dependent by any other taxpayer.
3. You were not sentenced for at least 60 days of 2013 to a county, state, or federal prison.

If you are married filing a joint return, or a head of household, you may take this credit if the amount on Form 140A, page 1, line 12, is \$25,000 or less. If you are single or married filing a separate return, you may take this credit if the amount on Form 140A, page 1, line 12, is \$12,500 or less.

To figure your credit, complete the following worksheet.

Do not complete the following worksheet if you are claiming the property tax credit on Form 140PTC. Use Form 140PTC to figure both the credit for increased excise taxes and the property tax credit. If you are claiming both the credit for increased excise taxes and the property tax credit, enter the increased excise tax credit from Form 140PTC, page 1, line 17, here and enter the property tax credit from Form 140PTC, page 1, line 15, on Form 140A, page 1, line 28.

Credit for Increased Excise Taxes Worksheet		
	<i>Check one</i>	
	Yes	No
If you checked filing status 4 or 5, is the amount on Form 140A, page 1, line 12, \$25,000 or less?		
If you checked filing status 6 or 7, is the amount on Form 140A, page 1, line 12, \$12,500 or less?		
If you checked no, STOP. You do not qualify for this credit. If you checked yes, complete the rest of this worksheet.		

Credit for Increased Excise Taxes Worksheet, Cont.

1. Enter the number of dependents you entered on Form 140A, page 1, box 10, excluding persons listed on Page 2, line A3a. Also, exclude any dependent that is not an Arizona resident.		
2. Number of personal exemptions. If you checked filing status 4, enter the number 2 here. If you checked filing status 5, 6, or 7, enter the number 1 here.		
3. Add lines 1 and 2. Enter the total.		
4. Multiply the amount on line 3 by \$25. Enter the result.		
5. Maximum credit.	\$100	00
6. Enter the smaller of line 4 or line 5 here and also on Form 140A, page 1, line 27.		

NOTE: *The credit cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit. If someone else in your household has claimed less than \$100, you may claim the credit as long as all credit claims filed from your household do not exceed \$100.*

Line 28 - Property Tax Credit

You may claim the property tax credit if you meet **all** the following.

1. You were either 65 or older in 2013 or, if under age 65, you were receiving SSI Title 16 income from the Social Security Administration.

NOTE: *SSI Title 16 income is not the normal Social Security disability.*

2. You were an Arizona resident for the full year in 2013.
3. You paid property tax on your Arizona home in 2013. You paid rent on taxable property for the entire year or you did a combination of both.
4. If you lived alone, your total household income was under \$3,751. If you lived with others, the total household income was under \$5,501. To see what income is included in household income, see Form 140PTC instructions.

Complete Form 140PTC to figure your credit. Enter the amount from Form 140PTC, page 1, line 15.

Attach Form 140PTC to your return.

Tax Tip: *To claim a property tax credit, you must file your claim or extension request by April 15, 2014. You cannot claim this credit on an amended return if you file the amended return after the due date of your return.*

Figuring Your Overpayment or Tax Due

Line 29 - Total Payments and Credits

Add lines 25 through 28. Enter the total.

Line 30 - Tax Due

If line 24 is more than line 29, you have tax due. Subtract line 29 from line 24. Skip line 31.

Line 31 - Overpayment

If line 29 is more than line 24, subtract line 24 from line 29.

Making Voluntary Gifts

You can make voluntary gifts to each of the funds shown below. A gift will reduce your refund or increase the amount due with your return.

NOTE: *If you make a gift, you cannot change the amount of that gift later on an amended return.*

Line 32 - Solutions Teams Assigned to Schools

You may give some or all of your refund to the Solutions Teams Assigned to Schools Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 32.

Gifts go to the Arizona Assistance for Education Fund. The Arizona Board of Education will distribute money to the Arizona Department of Education to fund solutions teams assigned to schools.

Line 33 - Arizona Wildlife Fund

You may give some or all of your refund to the Arizona Wildlife Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 33.

Your gift to the Arizona Wildlife Fund helps protect wildlife in the state. Many species like bald eagles, Apache trout, and black-footed ferrets benefit from your gifts to this fund. Gifts are also used to improve areas for watching wildlife statewide.

Line 34 - Child Abuse Prevention Fund

You may give some or all of your refund to the Arizona Child Abuse Prevention Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 34.

Gifts go to the Arizona Child Abuse Prevention Fund. This fund provides financial aid to community agencies for child abuse prevention programs.

Line 35 - Domestic Violence Shelter Fund

You may give some or all of your refund to the Domestic Violence Shelter Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 35.

Gifts go to the Domestic Violence Shelter Fund. This fund provides financial aid to shelters for victims of domestic violence.

Line 36 - I Didn't Pay Enough Fund

You may give some or all of your refund to the I Didn't Pay Enough Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 36.

Gifts that you make to the I Didn't Pay Enough Fund will aid the state by going to the Arizona general fund.

Line 37 - National Guard Relief Fund

You may give some or all of your refund to the National Guard Relief Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 37.

Gifts go to the National Guard Relief Fund. This fund provides financial aid to families of Arizona National Guard members when the National Guard member is placed on active duty and is serving in a combat zone.

Line 38 - Neighbors Helping Neighbors Fund

You may give some or all of your refund to the Neighbors Helping Neighbors Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 38.

Gifts go to the Neighbors Helping Neighbors Fund. This fund provides eligible recipients with emergency aid in paying energy utility bills and conserving energy.

Line 39 - Special Olympics Fund

You may give some or all of your refund to the Special Olympics Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 39.

Gifts go to the Special Olympics Fund. This fund helps provide programs of the Arizona Special Olympics.

Line 40 - Veterans' Donations Fund

You may give some or all of your refund to the Veterans' Donations Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 40.

Gifts go to the Veterans' Donations Fund, which may be used for veterans in Arizona.

Line 41 - Political Gift

Gifts go to one of the following political parties.

- Americans Elect
- Democratic
- Green
- Libertarian
- Republican

You may give some or all of your refund to a political party. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 41.

Line 42 - Political Party

Check the box for the political party to which you wish to give. You may select only one party. If you do not select a political party, the department will return the amount on line 41.

Line 43 - Total Voluntary Gifts

Add lines 32 through 41 and enter the total.

Figuring Your Refund or Tax Due**Line 44 - Refund**

Subtract line 43 from line 31. Enter your refund on line 44 and skip line 45.

If you owe money to any Arizona state agency, court, county, incorporated city or town and certain federal agencies, your refund may go to pay some of the debt. If so, the department will let you know by letter.

Tax Tip: *If you change your address before you get your refund, let the department know. Write to Refund Desk, Arizona Department of Revenue, PO Box 29216, Phoenix, AZ 85038-9216. Include your SSN in your letter.*

Direct Deposit of Refund

Complete the direct deposit line if you want us to directly deposit the amount shown on line 44 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check.

NOTE: *Check the box on line 44A if the direct deposit will ultimately be placed in a foreign account. If you check box 44A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will send you a check instead.*

Why Use Direct Deposit?

- You will get your refund fast – even faster if you e-file!
- Payment is more secure since there is no check to get lost.
- It is more convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less to process than a check.

NOTE: *We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

Routing Number**MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER.**

The routing number must be 9 digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

Account Number**MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.**

The account number can be up to 17 characters (both numbers and letters). **DO NOT** include hyphens, spaces, or special symbols.

Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 20202086. Be sure **not** to include the check number.

Sample Check

JOHN DOE OR JANE DOE
123 First Street
Sometown, AZ 00000

PAY TO THE ORDER OF SAMPLE \$ 1234

THIS BANK Sometown, AZ 00000

For 1 (250250025) (20202086) .1234

1234
10-00000000

Routing Number Account Number

Do not include the check number.

Note: The routing and account numbers may be in different places on your check.

NOTE: If the direct deposit is rejected, a check will be sent instead.

Line 45 - Amount Owed

Add lines 30 and 43. Enter the amount you owe on line 45. If you are making voluntary donations on lines 32 through 41 in excess of your overpayment, enter the difference on line 45. You may pay only with a check, electronic check, money order, or credit card.

Check or money order

NOTE: Attach your check or money order to the front of your return in the upper left hand corner where indicated. Please do not send cash.

Make your check payable to Arizona Department of Revenue. Write your SSN and tax year on the front of your check or money order.

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

Electronic payment from your checking or savings account

You can make an electronic payment from your checking or savings account to pay your balance due for 2013. There is no fee to use this method. To make an electronic payment, go to www.aztaxes.gov and click on the "Make a Payment" link. The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

NOTE: You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.

Credit card payment

You can pay with your Discover, MasterCard, Visa, or American Express credit card. Go to www.aztaxes.gov and click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a

confirmation number. **Please keep this confirmation number as proof of payment.**

Installment Payments

If you cannot pay the full amount shown on line 45 when you file, you may ask to make monthly installment payments. To make this request, complete Arizona Form 140-IA and mail the completed form to the address on the Form 140-IA. **Do not mail Form 140-IA with your income tax return.** You may obtain Arizona Form 140-IA from our web site at www.azdor.gov.

If you cannot pay the full amount shown on line 45, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2014. To limit the interest and penalty charges, pay as much of the tax as possible when you file.

Sign Your Return

You must sign your return. If married filing a joint return, both you and your spouse must sign even if only one had income. Form 140A is not considered a valid return unless you sign it. If the return does not have the proper signatures, the department cannot send a refund check.

Instructions Before Mailing

- Make sure your SSN is on your return.
- Be sure you enter your daytime telephone number in the space provided on the front of your return.
- Check to make sure that your math is correct. A math error can cause delays in processing your return.
- Make sure your **NAME** is on the return. If you received your return in the mail, use the peel-off label. **If the label is not correct, do not use it.**
- If claiming **dependent** exemptions, write the number of dependents claimed on the **front** of the return. On page 2 of the return, also write each dependent's name, relationship, SSN, and the number of months that he or she lived in your home.
- If claiming exemptions for qualifying parents or grandparents, write the number of qualifying parents or grandparents claimed on the **front** of the return. On page 2 of the return, also write each parent's or grandparent's name, relationship, SSN, and the number of months that he or she lived in your home.
- Check the **boxes** to make sure you filled in all required boxes.
- If you requested a filing extension, make sure that you check box **82F** on page 1 of the return.
- Sign your return and have your spouse sign, if filing jointly.
- Write your SSN and tax year on the front of your check. Attach your check to the front of your return in the upper left hand corner where indicated.

The Department of Revenue may charge you \$25 for a check returned unpaid by your financial institution.

- Attach **all** required documents.
 1. Attach Form(s) W-2 after the last page of your return.
 2. If you are claiming a property tax credit, attach a completed Form 140PTC and all required documents.
- Do not send correspondence with your return.

Filing Your Return

Before you mail your return, make a copy of your return. Also, make a copy of any schedules that you are sending in

with your return. Keep the copies for your records. Be sure that you file the original and not a copy. To mail your return, use the envelope that came in your booklet. To avoid delays, if you are mailing more than one return, please use separate envelopes for each return.

Where Should I Mail My Return?

If you are *sending a payment* with this return, use the white address label attached to the envelope. If the envelope or label is missing, send the return 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, use the yellow address label attached to the envelope. If the envelope or label is missing, send the return to:

Arizona Department of Revenue
PO Box 52138
Phoenix, AZ 85072-2138

Make sure you put enough postage on the envelope.

The U.S. Post Office must postmark your return or extension request by midnight April 15. A postage meter postmark will not qualify as a timely postmark. *Only a postmark from the U.S. Post Office will qualify.* You may also use certain private delivery services designated by the IRS to meet the “timely mailing as timely filed” rule.

How Long to Keep Your Return

You must keep your records as long as they may be needed for the administration of any provision of Arizona tax law. Generally, this means you must keep records that support

items shown on your return until the period of limitations for that return runs out.

The period of limitations is the period of time in which you can amend your return to claim a credit or refund or the department can assess additional tax. A period of limitations is the limited time after which no legal action can be brought. Usually, this is four years from the date the return was due or filed.

In some cases, the limitation period is longer than four years. The period is six years from when you file a return if you underreport the income shown on that return by more than 25%. The department can bring an action at any time if a return is false or fraudulent, or you do not file a return. To find out more about what records you should keep, get federal Publication 552.

Where is My Refund?

If you e-filed, you can expect your refund within 2 weeks of the date you filed. If you filed a paper return, you can expect your refund within 12 weeks of the date you filed. You can check on your refund by visiting www.azdor.gov and clicking on “Where’s my refund?” If you have not received your refund within the noted time frames, you may call one of the numbers listed on page 1 of these instructions. Before you call, be sure to have a copy of your 2013 tax return on hand. You will need to know your SSN, your filing status and your 5-digit zip code.

Contacting the Department

Your tax information on file with the department is confidential. If you want the department to discuss your tax matters with someone other than yourself, you must authorize the department to release confidential information to that person. You may use Form 285 to authorize the department to release confidential information to your appointee. See Form 285 for details.

EXAMPLES: HOW MUCH INCOME CAN YOU HAVE AND PAY NO TAXES?

You still have to file a return, but you pay no taxes if your income is less than the levels shown in the chart below. ***For purposes of this chart, “income” means Arizona adjusted gross income plus the dependent exemption claimed** (Form 140, page 1, line 17 plus the amount on Form 140, page 2, line C15; or Form 140A, page 1, line 18, plus the amount on Form 140A, page 1, line 15, or Form 140EZ, page 1, line 6). **To rely on this chart, you must claim the family income tax credit, if you qualify.**

FILING STATUS				
NUMBER OF DEPENDENTS	SINGLE	MARRIED FILING SEPARATE	UNMARRIED HEAD OF HOUSEHOLD	MARRIED FILING JOINT
0	\$ 8,594	\$ 8,594	N/A	\$ 17,182
1	(A) 10,000	10,414	19,482	20,000
2	11,664	12,714	20,135	23,600
3	13,964	15,014	23,800	27,300
4	16,264	17,314	25,200	(C) 31,000
5	18,564	19,614	(B) 26,575	31,000

	(A) single, \$10,000 income*, one dependent	(B) unmarried head of household, \$26,575 income*, five dependents	(C) married filing joint, \$31,000 income*, four dependents
Income*	\$ 10,000	\$ 26,575	\$ 31,000
less: Dependent exemption	-2,300	-11,500	-9,200
Standard deduction	-4,945	-9,883	-9,883
Personal exemption	-2,100	-4,200	-6,300
Net taxable income	\$ 655	\$ 992	\$ 5,617
Tax (optional tax table)	\$ 17	\$ 25	\$ 146
less: Family tax credit	-80	-240	-240
Tax owed	\$ 0	\$ 0	\$ 0

Arizona Form 140A Resident Personal Income Tax Return (Short Form)

FOR
CALENDAR YEAR
2013

STOP If your Arizona **taxable income** is \$50,000 or more, you **must** use Arizona Form 140.

ONE STAPLE. NO TAPE.

82F **Check box 82F if filing under extension**

1 Your First Name and Middle Initial	Last Name	Enter your SSN(s)	Your Social Security No.
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)
3 City, Town or Post Office		State	ZIP Code
			Last Names Used in Prior Years

4	<input type="checkbox"/>	Married filing joint return	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
5	<input type="checkbox"/>	Head of household – Enter name of qualifying child or dependent on next line: _____	88	
6	<input type="checkbox"/>	Married filing separate return. Enter spouse's name and Social Security No. above.		
7	<input type="checkbox"/>	Single		
↓ Enter the number claimed. Do not put a check mark.				
8	<input type="checkbox"/>	Age 65 or over (you and/or spouse)		
9	<input type="checkbox"/>	Blind (you and/or spouse)	81 PM	80 RCVD
10	<input type="checkbox"/>	Dependents. From page 2, line A2 - do not include self or spouse.		
11	<input type="checkbox"/>	Qualifying parents and grandparents. From page 2, line A5.		

12	Federal adjusted gross income (from your federal return)	12	00
13	Exemption – Age 65 or over: Multiply the number in box 8 by \$2,100	13	00
14	Exemption – Blind: Multiply the number in box 9 by \$1,500	14	00
15	Exemption – Dependents: Multiply the number in box 10 by \$2,300	15	00
16	Exemption – Qualifying parents and grandparents: Multiply the number in box 11 by \$10,000	16	00
17	Total subtractions: Add lines 13 through 16	17	00
18	Arizona adjusted gross income: Subtract line 17 from line 12	18	00
19	Standard deduction: If you checked filing status box 4 or 5, enter \$9,883. If you checked box 6 or 7, enter \$4,945.	19	00
20	Personal exemptions. See pages 6 and 7 of the instructions	20	00
21	Arizona taxable income: Subtract lines 19 and 20 from line 18. If less than zero, enter zero. If \$50,000 or more, use Form 140 .	21	00
22	Amount of tax from Optional Tax Tables	22	00
23	Family income tax credit (from worksheet on page 8 of the instructions)	23	00
24	Balance of tax: Subtract line 23 from line 22. If less than zero, enter zero	24	00
25	Arizona income tax withheld during 2013	25	00
26	2013 Arizona extension payment (Form 204)	26	00
27	Increased Excise Tax Credit (from worksheet on page 9 of the instructions)	27	00
28	Property Tax Credit (from Form 140PTC)	28	00
29	Total payments/credits: Add lines 25 through 28	29	00
30	TAX DUE: If line 24 is larger than line 29, subtract line 29 from line 24, and enter amount of tax due. Skip line 31	30	00
31	OVERPAYMENT: If line 29 is larger than line 24, subtract line 24 from line 29, and enter the amount of overpayment	31	00

32 - 41 Voluntary Gifts to:

Solutions Teams Assigned to School..	32	00	Arizona Wildlife	33	00
Child Abuse Prevention	34	00	Domestic Violence Shelter	35	00
I Didn't Pay Enough Fund	36	00	National Guard Relief Fund	37	00
Neighbors Helping Neighbors	38	00	Special Olympics	39	00
Veterans' Donations Fund	40	00	Political Gift	41	00

42 Voluntary Political Gift (check only one):
421 Americans Elect **422** Democratic **423** Green **424** Libertarian **425** Republican

43 Total voluntary gifts: Add lines 32 through 41	43	00
44 REFUND: Subtract line 43 from line 31. If less than zero, enter amount owed on line 45	44	00

Direct Deposit of Refund: Check box 44A if your deposit will be ultimately placed in a **foreign account**; see instructions. **44A**

ROUTING NUMBER	ACCOUNT NUMBER	
98 <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

45 **AMOUNT OWED:** Add lines 30 and 43. Make check payable to Arizona Department of Revenue; include **SSN on payment** .. **45** 00

PLEASE BE SURE TO SIGN THE RETURN ON THE REVERSE SIDE OF THIS PAGE.

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

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 2013

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10 TOTAL **A2**

A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return. See page 6 of the instructions.

--	--	--	--

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

--	--	--	--

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 2013

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

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.

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 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.

Arizona Form 140A Resident Personal Income Tax Return (Short Form)

FOR
CALENDAR YEAR
2013

STOP If your Arizona **taxable income** is \$50,000 or more, you **must** use Arizona Form 140.

ONE STAPLE. NO TAPE.

82F **Check box 82F if filing under extension**

1	Your First Name and Middle Initial	Last Name	Enter your SSN(s).	Your Social Security No.
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)
3	City, Town or Post Office		State	ZIP Code
				Last Names Used in Prior Years

4	<input type="checkbox"/> Married filing joint return	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88	
5	<input type="checkbox"/> Head of household – Enter name of qualifying child or dependent on next line: _____		
6	<input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security No. above.		
7	<input type="checkbox"/> Single		
↓ Enter the number claimed. Do not put a check mark.			
8	<input type="checkbox"/> Age 65 or over (you and/or spouse)		
9	<input type="checkbox"/> Blind (you and/or spouse)	81 PM	80 RCVD
10	<input type="checkbox"/> Dependents. From page 2, line A2 - do not include self or spouse.		
11	<input type="checkbox"/> Qualifying parents and grandparents. From page 2, line A5.		

12	Federal adjusted gross income (from your federal return)	12	00
13	Exemption – Age 65 or over: Multiply the number in box 8 by \$2,100	13	00
14	Exemption – Blind: Multiply the number in box 9 by \$1,500	14	00
15	Exemption – Dependents: Multiply the number in box 10 by \$2,300	15	00
16	Exemption – Qualifying parents and grandparents: Multiply the number in box 11 by \$10,000	16	00
17	Total subtractions: Add lines 13 through 16	17	00
18	Arizona adjusted gross income: Subtract line 17 from line 12	18	00
19	Standard deduction: If you checked filing status box 4 or 5, enter \$9,883. If you checked box 6 or 7, enter \$4,945.	19	00
20	Personal exemptions. See pages 6 and 7 of the instructions	20	00
21	Arizona taxable income: Subtract lines 19 and 20 from line 18. If less than zero, enter zero. If \$50,000 or more, use Form 140 .	21	00
22	Amount of tax from Optional Tax Tables	22	00
23	Family income tax credit (from worksheet on page 8 of the instructions)	23	00
24	Balance of tax: Subtract line 23 from line 22. If less than zero, enter zero	24	00
25	Arizona income tax withheld during 2013	25	00
26	2013 Arizona extension payment (Form 204)	26	00
27	Increased Excise Tax Credit (from worksheet on page 9 of the instructions)	27	00
28	Property Tax Credit (from Form 140PTC)	28	00
29	Total payments/credits: Add lines 25 through 28	29	00
30	TAX DUE: If line 24 is larger than line 29, subtract line 29 from line 24, and enter amount of tax due. Skip line 31	30	00
31	OVERPAYMENT: If line 29 is larger than line 24, subtract line 24 from line 29, and enter the amount of overpayment	31	00

32 - 41 Voluntary Gifts to:

Solutions Teams Assigned to School..	32	00	Arizona Wildlife	33	00
Child Abuse Prevention	34	00	Domestic Violence Shelter	35	00
I Didn't Pay Enough Fund	36	00	National Guard Relief Fund	37	00
Neighbors Helping Neighbors	38	00	Special Olympics	39	00
Veterans' Donations Fund	40	00	Political Gift	41	00

42 Voluntary Political Gift (check only one):
 421 Americans Elect 422 Democratic 423 Green 424 Libertarian 425 Republican

43 Total voluntary gifts: Add lines 32 through 41	43	00
44 REFUND: Subtract line 43 from line 31. If less than zero, enter amount owed on line 45	44	00

Direct Deposit of Refund: Check box 44A if your deposit will be ultimately placed in a **foreign account**; see instructions. **44A**

ROUTING NUMBER	ACCOUNT NUMBER	C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings
98 <input type="checkbox"/>	<input type="checkbox"/>	

45 **AMOUNT OWED:** Add lines 30 and 43. Make check payable to Arizona Department of Revenue; include **SSN on payment** ..

PLEASE BE SURE TO SIGN THE RETURN ON THE REVERSE SIDE OF THIS PAGE.

Your Name (as shown on page 1)	Your Social Security No.
--------------------------------	--------------------------

PART A: Dependents, Qualifying Parents and Grandparents – do not list yourself or spouse

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 2013

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10 TOTAL **A2**

A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return. See page 6 of the instructions.

--	--

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

--	--

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 2013

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

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.

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 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.

AZ Schedule S Allocation of Income by Same-Sex Couples Filing a Joint Federal Return

OR FISCAL YEAR BEGINNING (M,M|D,D|Y,Y,Y,Y) AND ENDING (M,M|D,D|Y,Y,Y,Y). 66

Attach to your return.

Last Name (Taxpayer 1)	First Name	Social Security Number
Last Name (Taxpayer 2)	First Name	Social Security Number

		Allocation of Income		
		(a) Amount reported on joint federal return	(b) Taxpayer 1 Amount to be reported for Arizona	(c) Taxpayer 2 Amount to be reported for Arizona
1	Wages, salaries, tips, etc. ....	.00	.00	.00
2	Taxable interest .....	.00	.00	.00
3	Ordinary dividends .....	.00	.00	.00
4	Taxable refunds, credits, or offsets of state and local income taxes .....	.00	.00	.00
5	Alimony received .....	.00	.00	.00
6	Business income or (loss) .....	.00	.00	.00
7	Capital gain or (loss).....	.00	.00	.00
8	IRA distributions.....	.00	.00	.00
9	Pensions and annuities .....	.00	.00	.00
10	Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....	.00	.00	.00
11	Farm income or (loss).....	.00	.00	.00
12	Unemployment compensation .....	.00	.00	.00
13	Social security benefits .....	.00	.00	.00
14	Other income .....	.00	.00	.00
15	_____	.00	.00	.00
16	_____	.00	.00	.00
17	Combine the amounts in each column of lines 1 through 16 .....	.00	.00	.00
18	Educator expenses.....	.00	.00	.00
19	Certain business expenses of reservists, performing artists, and fee-basis government officials .....	.00	.00	.00
20	Health savings account deduction.....	.00	.00	.00
21	Moving expense .....	.00	.00	.00
22	Deductible part of self-employment tax .....	.00	.00	.00
23	Self-employed SEP, SIMPLE, and qualified plans.....	.00	.00	.00
24	Self-employed health insurance deduction .....	.00	.00	.00
25	Penalty on early withdrawal of savings.....	.00	.00	.00
26	Alimony paid .....	.00	.00	.00
27	IRA deduction .....	.00	.00	.00
28	Student loan interest deduction .....	.00	.00	.00
29	Tuition and fees .....	.00	.00	.00
30	Domestic production activities deduction .....	.00	.00	.00
31	_____	.00	.00	.00
32	_____	.00	.00	.00
33	Add lines 18 through 32 .....	.00	.00	.00
34	Subtract line 33 from line 17. This is your federal adjusted gross income ...	.00	.00	.00

2013 Arizona Individual Income Tax Filing Requirements for Same-Sex Couples

The Arizona Constitution defines marriage as the union of one man and one woman. A person who is married to a person of the same sex cannot file an Arizona income tax return using the filing status of married filing joint or married filing separate.

The following requirements apply to the filing of the Arizona individual income tax return by taxpayers of the same sex who are considered married for federal income tax purposes and filed as married filing joint:

- Each taxpayer must file a Arizona income tax return.
- Each taxpayer must use the filing status of single, or, if qualified, head of household.
- Each taxpayer must use the Arizona tax rates corresponding to the single or head of household filing status, whichever applies.
- If taking the Arizona standard deduction, each taxpayer must use the Arizona standard deduction

corresponding to the single or head of household filing status, whichever applies.

- If the same-sex couple files a joint federal income tax return, they must complete AZ Schedule S, *Allocation of Income by Same-Sex Couples Filing a Joint Federal Return*.
- Each taxpayer will determine his or her separate share of the federal adjusted gross income reported on their joint federal income tax return. Each taxpayer will use his or her share of the amounts to complete his or her Arizona individual income tax return. Only one AZ Schedule S is to be completed by the couple; a copy of AZ Schedule S must be attached to each taxpayer's Arizona individual income tax return.

Arizona individual income tax returns filed for tax year 2013 requiring AZ Schedule S as an attachment may be e-filed.

AZ Schedule S Instructions

AZ Schedule S is used by a same-sex couple that filed a joint federal income tax return. A same-sex couple filing a joint federal income tax return must complete AZ Schedule S to determine the part of their federal adjusted gross income that is reported to Arizona by each taxpayer using a single or, if qualified, head of household filing status.

Same-sex couples, who filed their 2013 federal income tax return using the status of *married filing separate*, are not required to complete AZ Schedule S. However, each taxpayer must use the filing status of single or if qualified, head or household, for Arizona tax purposes.

Note: AZ Schedule S includes line items that are on page 1 of federal Form 1040, and may not include changes to federal Form 1040 made after this form was published. As such, Lines 15 and 16 (income items); and lines 31 and 32 (subtractions from income) are provided to allow taxpayers to report those items not specifically listed on AZ Schedule S. If more lines are needed to report all information, attach a separate schedule and include those amounts in columns (a), (b) and (c).

The amount on AZ Schedule S, line 34, column (a), should equal your joint federal adjusted gross income reported on federal Form 1040, Form 1040A, or Form 1040EZ. The amount on AZ Schedule S, line 34, column (b) or column (c,) is the federal adjusted gross income that must be reported to Arizona by each taxpayer. Each taxpayer must report the amount from line 34, column (b) or column (c), that reflects their income on Arizona Form 140, Arizona Form 140A or Arizona Form 140EZ. If filing Arizona Form 140NR or Arizona Form 140PY, the amounts from each line of column (b) or column (c), as appropriate, is used to complete the FEDERAL column on Arizona Form 140NR or Arizona Form 140PY.

Taxpayers of the same sex who are considered married for federal purposes must each file an Arizona income tax return on Arizona Form 140, Arizona Form 140A, Arizona Form 140EZ, Arizona Form 140NR (if a nonresident) or Arizona Form 140PY (if a part-year resident) and attach a copy of AZ Schedule S to his or her state tax return when filed.

Instructions for claiming Arizona Itemized Deductions

Arizona Schedule A; Schedule A(NR); Schedule A(PY) or Schedule A(PYN)

For Arizona purposes, you may itemize deductions on your Arizona return, even if you don't itemize on your federal return. If you choose to itemize deductions on your Arizona return, you must first complete a federal Schedule A.

For same-sex couples who filed a joint federal income tax return and claimed itemized deductions on that

federal return, each taxpayer that chooses to claim itemized deductions for Arizona must complete a federal Schedule A, as if each taxpayer had filed a federal income tax return with the same filing status as the Arizona individual income tax return. Each taxpayer must attach the as if federal Schedule A to the Arizona income tax return when filed.

ONE STAPLE. NO TAPE.

ARIZONA FORM
204

**Application for Filing Extension
For Individual Returns Only**

FOR
CALENDAR YEAR
2013

For the calendar year 2013 or fiscal year beginning MM,DD,YY 2,0,1,3 and ending MM,DD,YY 2,0,Y,Y. **66**

1 Your First Name and Middle Initial	Last Name	Enter your SSN(s).	Your Social Security No.
1 If a joint return, Spouse's First Name and Middle Initial	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

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
88

- Resident Personal Income Tax Forms – Check only one box:**
- 140 140A 140EZ 140PTC 140ET
 - Part-Year Resident Personal Income Tax, Form 140PY
 - Nonresident Personal Income Tax, Form 140NR

81 PM	80 RCVD
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All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a Saturday, Sunday, or legal holiday. In that case, your request must be postmarked on or before the business day following that Saturday, Sunday, or legal holiday. If you are a calendar year filer, your request for a 2013 filing extension must be postmarked on or before April 15, 2014.

An Arizona extension cannot be granted for more than six months beyond the original due date of the return. Arizona will grant an automatic six-month extension to individuals filing Forms 140, 140A, 140EZ, 140NR, 140PY, 140PTC or 140ET. Arizona will accept a valid federal extension for the period covered by the federal extension. This includes the automatic six-month individual federal filing extension.

CHECK ONE BOX:

	Fiscal Tax Year Ending	Return Due Date
<input type="checkbox"/> Individual Calendar Year Filers: (filing Forms 140, 140A, 140EZ, 140NR, 140PY, 140PTC or 140ET) This is a request for an automatic 6-month filing extension		October 15, 2014
<input type="checkbox"/> Individual Fiscal Year Filers: (automatic 6-month extension period) Enter taxable year-end date and 6-month extended due date	<u>MM,DD,YY</u>	<u>MM,DD,YY</u>

A federal extension will be used to file this tax return. This form is being used to transmit the Arizona extension payment.

1 Tax liability for 2013. You may estimate this amount	1		00
2 Arizona income tax withheld during 2013	2		00
3 Arizona estimated tax payments for 2013	3		00
4 Credits you will claim on your 2013 return. See Form 301 for a list of credits.....	4		00
5 Add lines 2 through 4.....	5		00
6 Balance of Tax: Subtract line 5 from line 1.....	6		00
7 Enter the amount of payment. Round your payment to the nearest dollar	7		00

- Make check payable to Arizona Department of Revenue and **write your SSN and tax year on your payment.**
- Attach your payment to the upper left corner of this page.

IMPORTANT: If you are filing under a federal extension but are making an Arizona extension *payment by credit card or electronic payment*, **do not mail Form 204** to us. We will apply your extension tax payment to your account.

- If you **are** sending a payment with this request, mail to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.
- If you are **not** sending a payment with this request, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

2013 Filing Extension For Individuals

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's Internet home page at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our home page and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications and Brochures

To view or print the department's publications and brochures, go to our home page and click on *Publications*.

Use of Form 204

Leave the paper behind and e-file your Arizona extension request. Visit www.azdor.gov for e-file requirements.

Use Form 204 to apply for an extension of time to file an Arizona Form 140, 140A, 140EZ, 140ET, 140PTC, 140PY, or 140NR. Individuals use this form to apply for an automatic six (6) month extension.

If you are using Form 204 to request a filing extension for a composite return, enter the partnership's or S corporation's employer identification number (EIN) in the area designated for an individual's social security number (SSN).

Also, use Form 204 to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension. However, if you are filing under a federal extension, but making an electronic extension payment or making an extension payment using a credit card, you do not need to send in Form 204. Arizona will accept your federal extension for the period covered by the federal extension.

Foreign Address

If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

When to File

For 2013, you must file Form 204 by April 15, 2014 (or by the original due date of your return).

Complete Form 204 to request an automatic six (6) month extension. Mark your envelope "Extension Request."

If you are **sending a payment** with this request, mail the request to:

Arizona Department of Revenue
PO Box 29085
Phoenix, AZ 85038-9085

If you are **not sending a payment** with your request, mail the request to:

Arizona Department of Revenue
PO Box 52138
Phoenix, AZ 85072-2138

The department will not return a copy of the Form 204 to you. Be sure to keep a copy of the completed Form 204.

An extension does not extend the time to pay your income tax. You must still pay your tax liability by April 15 (or by the original due date of your return). If you do not pay at least 90% (.90) of the income tax liability disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty. We charge interest from the original due date to the date of payment.

Extension Underpayment Penalty: We impose this penalty if you do not pay at least 90% (.90) of the income tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is 1/2 of 1% (.005) of the income tax not paid for each 30-day period or fraction of a 30-day period. We impose this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25% (.25) of the unpaid income tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

Nonresident Aliens

The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 15 even though your federal return is due on June 15. If you want to file your Arizona return after April 15, you must ask for a filing extension. You must file this request by April 15. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2014.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months. Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 15 even though your federal return will not be due until December 15. If you file your 2013 Arizona calendar return after October 15, 2014, your return will be late.

Making Your Payment

Individuals may make extension payments by check, electronic check, money order, or credit card. Partnerships or S corporations making an extension payment on behalf of nonresidents participating in the filing of a composite return must make those payments by check or money order.

Check or money order

If paying by check or money order, make your check or money order payable to Arizona Department of Revenue.

Write your SSN and **2013 extension** on the **front** of your check or money order.

Attach your check to the front of Form 204 in the upper left hand corner on page 1 of the return.

Electronic payment from your checking or savings account

You can make an electronic payment from your checking or savings account to pay your balance due for 2013. There is no fee to use this method. To make an electronic payment, go to www.aztaxes.gov and click on the "Make a Payment" link. The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

NOTE: You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.

Credit card payment

You can pay with your Visa, MasterCard, Discover, or American Express credit card. Go to www.aztaxes.gov and click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

Instructions Before Mailing

Make sure that you have completed all the information requested on the **front** of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90% (.90) of your Arizona tax liability.

2013 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 2013. 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 140A, line 21. Read across until you find your filing status as shown on Form 140A. Enter the tax on Form 140A, line 22.

Example: Mr. and Mrs. Timely are filing a joint return. Their taxable income on Form 140A, line 21 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 enter on Form 140A, line 22.	At Least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
	Your Tax Is -			
	19,300	19,350	528	501
	19,350	19,400	529	502
19,400	19,450	530	503	

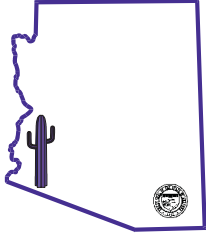
At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
If less than \$20 tax is 0				\$2,000				\$4,000			
Your Tax Is				Your Tax Is				Your Tax Is			
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
\$1,000				\$3,000				\$5,000			
Your Tax Is				Your Tax Is				Your Tax Is			
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
\$6,000 Your Tax Is				\$9,000 Your Tax Is				\$12,000 Your Tax Is			
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
\$7,000 Your Tax Is				\$10,000 Your Tax Is				\$13,000 Your Tax Is			
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
\$8,000 Your Tax Is				\$11,000 Your Tax Is				\$14,000 Your Tax Is			
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
\$15,000 Your Tax Is				\$18,000 Your Tax Is				\$21,000 Your Tax Is			
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
\$16,000 Your Tax Is				\$19,000 Your Tax Is				\$22,000 Your Tax Is			
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
\$17,000 Your Tax Is				\$20,000 Your Tax Is				\$23,000 Your Tax Is			
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
\$24,000 Your Tax Is				\$27,000 Your Tax Is				\$30,000 Your Tax Is			
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
\$25,000 Your Tax Is				\$28,000 Your Tax Is				\$31,000 Your Tax Is			
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
\$26,000 Your Tax Is				\$29,000 Your Tax Is				\$32,000 Your Tax Is			
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
\$33,000 Your Tax Is				\$36,000 Your Tax Is				\$39,000 Your Tax Is			
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
\$34,000 Your Tax Is				\$37,000 Your Tax Is				\$40,000 Your Tax Is			
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
\$35,000 Your Tax Is				\$38,000 Your Tax Is				\$41,000 Your Tax Is			
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
\$42,000 Your Tax Is				\$45,000 Your Tax Is				\$48,000 Your Tax Is			
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
\$43,000 Your Tax Is				\$46,000 Your Tax Is				\$49,000 Your Tax Is			
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
\$44,000 Your Tax Is				\$47,000 Your Tax Is				 <p>End of Optional Tables</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				

YOU MAY QUALIFY TO FILE YOUR FEDERAL AND ARIZONA INDIVIDUAL INCOME TAX RETURNS FOR FREE!!!



Go to our website at www.azdor.gov and click on the Free File logo.



BE SURE TO USE WWW.AZDOR.GOV TO ACCESS YOUR PREFERRED SOFTWARE VENDOR TO ENSURE FREE FILING FOR YOUR FEDERAL AND STATE RETURNS.

www.azdor.gov

Do-It-Yourself using the Internet



Arizona wants to reunite you with your unclaimed, lost or forgotten assets.

- Uncashed payroll, dividend or cashier's checks
- Stocks, mutual fund accounts, bonds
- Bank accounts and safe deposit box contents
- Insurance proceeds
- Court deposits, trust funds, escrow accounts

To find out if we have unclaimed property for you visit our web site www.azunclaimed.gov

State of Arizona Unclaimed Property Unit, (602) 364-0380 Toll Free 1-877-492-9957



Free Federal and State Tax Preparation for taxpayers who are:

- Elderly
- Americans with Disabilities
- Low Income

For Locations, call 211 or go to

www.cir.org



Faster refunds when you e-File and select the Direct Deposit option!



DO YOU QUALIFY FOR AN ARIZONA TAX CREDIT?

You may claim the **FAMILY TAX CREDIT** if:

- your income is \$31,000 or less for Married Filing Joint
- your income is \$26,575 or less for Head of Household
- your income is \$10,000 or less for Single

UP TO \$240

You may claim the **INCREASED EXCISE TAX CREDIT** if:

- you are an Arizona resident
- you are not claimed as a dependent by any other taxpayer
- your federal adjusted gross income was \$ 25,000 or less (\$12,500 if single)
- you were not sentenced for at least 60 days of 2013 to a county, state or federal prison

Up to
\$100
per household

Tax Credits Available

Over 100,000 eligible Arizona families failed to receive thousands of dollars in tax credits because they did not file a tax return. **You may qualify for these special credits when you file your state and federal taxes.**

Tax Year 2013 Federal Earned Income Tax Credit Eligibility Table		
Number of Qualifying Children	Earned Income (less than)	Maximum Credit
0*	\$14,340 (\$19,680 if MFJ)	\$487
1	\$37,870 (\$43,210 if MFJ)	\$3,250
2	\$43,038 (\$48,378 if MFJ)	\$5,372
3 or more	\$46,227 (\$51,567 if MFJ)	\$6,044

*your age 25 - 64

MFJ = Married Filed Jointly

Tax Year 2013 Federal Child Tax Credit Eligibility Table	
Qualifications	Maximum Credit Amount Per Qualifying Child
Children under the age of 17 years at the end of the 2013 tax year	\$1,000 per child

Parents and children must have Social Security number or ITIN (Individual Taxpayer Identification Number) to claim credit.

Arizona Family Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on filing status and number of dependents	\$31,000 or less per year

Arizona Increased Excise Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on Arizona residency and filing status	\$25,000 or less per year

To Qualify!

You must file your state and federal taxes

How To File!

Get your taxes prepared FREE at one of the community tax assistance sites. The sites will also e-file your taxes; that means a FREE FAST REFUND.

Where To File!

For locations call 2-1-1 within Arizona
 From anywhere (877) 211-8661
 TDD/TTY AZ Relay (800) 367-8939
 Web Site: www.cir.org

Earn it! Keep it! Save it!

- Save for a House
- Save for a Car
- Save for a College Education

Have You Paid Your Use Tax? ... What's That?

A use tax is levied on any person who uses, stores or consumes any tangible personal property upon which no tax has been collected by a retailer. The Arizona state use tax rate is 5.6%; some cities also impose a city use tax.

An Arizona purchaser is liable for use tax on goods purchased from an out-of-state vendor that did not collect the use tax. Internet sales are also subject to use tax. There is no exemption from use taxes on Internet purchases. The Internet Tax Freedom Act is a moratorium on any imposition of new taxes. The Arizona use tax law has been in effect since the 1950s.

Any purchase of a vehicle, aircraft, boat, or any other tangible personal item purchased from an out-of-state vendor is also subject to the use tax if no tax was paid. Items brought into the State of Arizona that were subject to U.S. Customs may also be liable for the use tax as well, minus your personal U.S. Customs exemption.

Basically, use taxes and transaction privilege taxes (often referred to as sales taxes) are complementary taxes. In effect, you must pay one or the other but never both. If you purchase an item from a mail order entity and that entity also has an Arizona location, then you may be liable for a transaction privilege tax instead of a use tax.

Use taxes were instituted to prevent unfair competition by out-of-state vendors in the Arizona market. The passing of a use tax law helped create a more suitable balance in this area.

So how does an individual report a use tax? Currently, you should calculate your purchase amount, multiply that amount by 5.6% and remit this total along with a cover letter that includes your name, address and taxpayer identification number to the Arizona Department of Revenue along with a copy of the original invoice. Failure to comply may result in penalties and interest.

If you have questions regarding use tax or how to report your use tax, please contact Taxpayer Information and Assistance by calling 602-255-2060.

Mail your cover letter, payment and copy of invoice to:

Arizona Department of Revenue
Use Tax Unit, Room 620
1600 West Monroe Street
Phoenix, AZ 85007



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QUICK AND EASY ACCESS TO TAX HELP AND FORMS



PERSONAL COMPUTER

You may use a personal computer and modem to get the forms and information you need.

Here is a sample of what you will find when you visit our web site at www.azdor.gov:

- Forms and Instructions
- Brochures
- Tax Rulings and Procedures
- Other General Tax Information



PHONE

Information by phone...

Individual Income Tax:

Phoenix..... (602) 255-3381
 Toll-free from
 area codes 520 and 928..... (800) 352-4090

Reasonable accommodations for any person with a disability can be made.

WALK-IN SERVICE

You may get forms and information at any of our offices.



We have offices at the following locations:

Phoenix

1600 West Monroe

Gilbert

275 East Germann Road
 Building 2, Suite 180

Tucson

400 West Congress

Did You Know?

Tax software does all the hard work for you! The software:

- Calculates Tax
- Does the Math
- Selects Forms and Schedules
- Makes Complex Returns Simple
- Checks for Errors Before You File
- E-Files the IRS and AZ Returns at the same time
- Gives Proof of E-Filing



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For details & eligibility

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