

Arizona



2014 Arizona ATS Test

Test: 400-00-7508

Form: **140**

Description: Resident, Head of Household, 1 Dependent

Forms used

Form 140

Other

Tax Due; Voluntary Contributions increase Amount Owed

<u>Income Information</u>	<u>Total</u>	<u>Arizona</u>
Wages from one W-2 Form	13,200	13,200
Federal AGI	25,241	
<u>Deductions and Adjustments</u>		
Itemized Deduction (uses IRS Schedule A)	13,795	13,795

Arizona Form

140

Resident Personal Income Tax Return

FOR CALENDAR YEAR

2014

82F ☐ Check box 82F
if filing under extension

OR FISCAL YEAR BEGINNING MM/DD/2014 AND ENDING MM/DD/20YY 66

1 Your First Name and Middle Initial BABY		Last Name SITTER		Enter your SSN(s).	Your Social Security Number 400 00 7508	
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 222 NURSERY LN				Apt. No.	Daytime Phone (with area code) 94 (602)666-1313	

3 City, Town or Post Office PHOENIX		State AZ	ZIP Code 85007	Last Names Used in Prior Year(s)	
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EXEMPTIONS FILING STATUS	4 <input type="checkbox"/> Married filing joint return	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88	
	5 <input checked="" type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line: JOHN DOE		
	6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number 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)		If completing lines 8 through 11, also complete lines 38 through 41.
	9 <input type="checkbox"/> Blind (you and/or spouse)		
	10 <input type="checkbox"/> Dependents: Do not include self or spouse.		
	11 <input type="checkbox"/> Qualifying parents and grandparents		
	81 PM		

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

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if this person did not qualify as a dependent on your federal return	(f) ✓ if you did not claim this person on your federal return due to educational credits
10a	JOHN DOE	600-00-2008	SON	12	<input type="checkbox"/>	<input type="checkbox"/>
10b					<input type="checkbox"/>	<input type="checkbox"/>
10c					<input type="checkbox"/>	<input type="checkbox"/>

Dependent Information (Box 11): Qualifying parents and grandparents. See instructions. For more space, (check) ☐ and complete page 3.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if age 65 or over	(f) ✓ if died in 2014
11a					<input type="checkbox"/>	<input type="checkbox"/>
11b					<input type="checkbox"/>	<input type="checkbox"/>

12 Federal adjusted gross income (from your federal return)				12	25,241	00
13 Non-Arizona municipal interest.....				13		00
14 Ordinary income portion of lump-sum distributions excluded on your federal return				14		00
15 Total federal depreciation				15		00
16 Other additions to income: See instructions and include your own schedule				16		00
17 Subtotal: Add lines 12 through 16 and enter the total				17	25,241	00
18 Total net capital gain or (loss) include on line 12.....				18	00	
19 Total net short-term capital gain or (loss) included on line 12.....				19	00	
20 Total net long-term capital gain or (loss): Enter the amount from your worksheet, line 14, col. (b)				20	00	
21 Net long-term capital gain from assets acquired after December 31, 2011. Enter the amount from your worksheet, line 14, col. (d)				21	00	
22 Multiply line 21 by 20% (.20) and enter the result				22		00
23 Net capital gain derived from Investment in Qualified Small Business.....				23		00
24 Recalculated Arizona depreciation				24		00
25 2013 Arizona depreciation adjustment				25		00
26 Adjustment for I.R.C. §179 expense not allowed				26		00
27 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....				27		00
28 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....				28		00
29 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)				29		00
30 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)				30		00
31 Certain wages of American Indians.....				31		00
32 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces.....				32		00
33 Net operating loss adjustment: See instructions before you make an entry here.....				33		00
34 Contributions to 529 College Savings Plans				34		00
35 Other Subtractions: See instructions				35		00
36 Subtract lines 22 through 35 from line 17. Enter the total				36	25,241	00

Your Name (as shown on page 1) <div style="text-align: center; font-weight: bold; font-size: 1.2em;">BABY SITTER</div>	Your Social Security Number <div style="text-align: center; font-weight: bold; font-size: 1.2em;">400-00-7508</div>
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Exemptions	37	Enter the amount from page 1, line 36	37	25,241	00																																							
	38	Age 65 or over: Multiply the number in box 8 by \$2,100	38		00																																							
	39	Blind: Multiply the number in box 9 by \$1,500	39		00																																							
	40	Dependents: Multiply the number in box 10 by \$2,300	40	2,300	00																																							
	41	Qualifying parents and grandparents: Multiply box 11 by \$10,000	41		00																																							
Balance of Tax	42	Arizona adjusted gross income: Subtract lines 38 through 41 from line 37	42	22,941	00																																							
	43	Deductions: Check box and enter amount. See instructions 43 <input checked="" type="checkbox"/> ITEMIZED 43 <input type="checkbox"/> STANDARD	43	13,795	00																																							
	44	Personal exemptions: See instructions.....	44	4,200	00																																							
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42.	45	4,946	00																																							
	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables.....	46	128	00																																							
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 38	47		00																																							
	48	Subtotal of tax: Add lines 46 and 47 and enter the total	48	128	00																																							
	49	Family income tax credit (from your worksheet in the instructions).....	49		00																																							
	50	Credits from Arizona Form 301, Part 2, line 72	50		00																																							
	51	Balance of tax: Subtract lines 49 and 50 from line 48. If the sum of lines 49 and 50 is more than line 48, enter zero	51	128	00																																							
Total Payments and Refundable Credits	52	Arizona income tax withheld during 2014.....	52	125	00																																							
	53	Arizona estimated tax payments for 2014	53		00																																							
	54	2014 Arizona extension payment (Form 204).....	54		00																																							
	55	Increased Excise Tax Credit (Form 140PTC or worksheet - see instructions).....	55		00																																							
	56	Property Tax Credit from Form 140PTC	56		00																																							
	57	Other refundable credits: Check the box(es) and enter the total amount..... 57 <input type="checkbox"/> 308-I 57 <input type="checkbox"/> 342 57 <input type="checkbox"/> 349	57		00																																							
	58	Total payments and refundable credits: Add lines 52 through 57 and enter the total	58	125	00																																							
Tax Due or Overpayment	59	TAX DUE: If line 51 is larger than line 58, subtract line 58 from line 51 and enter amount of tax due. Skip lines 60, 61 and 62.....	59	3	00																																							
	60	OVERPAYMENT: If line 58 is larger than line 51, subtract line 51 from line 58 and enter amount of overpayment.....	60		00																																							
	61	Amount of line 60 to be applied to 2015 estimated tax.....	61		00																																							
	62	Balance of overpayment: Subtract line 61 from line 60.....	62		00																																							
Voluntary Gifts	63 - 73 Voluntary Gifts to: <table style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">Solutions Teams Assigned to Schools.....</td> <td style="text-align: center;">63</td> <td style="text-align: right;">00</td> <td>Arizona Wildlife.....</td> <td style="text-align: center;">64</td> <td style="text-align: right;">00</td> </tr> <tr> <td>Child Abuse Prevention</td> <td style="text-align: center;">65</td> <td style="text-align: right;">25</td> <td>Domestic Violence Shelter</td> <td style="text-align: center;">66</td> <td style="text-align: right;">00</td> </tr> <tr> <td>National Guard Relief Fund.....</td> <td style="text-align: center;">68</td> <td style="text-align: right;">00</td> <td>Neighbors Helping Neighbors.....</td> <td style="text-align: center;">69</td> <td style="text-align: right;">00</td> </tr> <tr> <td>Veterans' Donations Fund ...</td> <td style="text-align: center;">71</td> <td style="text-align: right;">00</td> <td>I Didn't Pay Enough Fund.....</td> <td style="text-align: center;">72</td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="2">Political Gift.....</td> <td style="text-align: center;">67</td> <td style="text-align: right;">00</td> <td>Special Olympics.....</td> <td style="text-align: center;">70</td> <td style="text-align: right;">25</td> </tr> <tr> <td colspan="2">Sustainable State Parks and Road Fund.....</td> <td style="text-align: center;">73</td> <td style="text-align: right;">00</td> <td></td> <td></td> <td></td> </tr> </table>					Solutions Teams Assigned to Schools.....		63	00	Arizona Wildlife.....	64	00	Child Abuse Prevention	65	25	Domestic Violence Shelter	66	00	National Guard Relief Fund.....	68	00	Neighbors Helping Neighbors.....	69	00	Veterans' Donations Fund ...	71	00	I Didn't Pay Enough Fund.....	72	00	Political Gift.....		67	00	Special Olympics.....	70	25	Sustainable State Parks and Road Fund.....		73	00			
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	Political Gift.....		67	00	Special Olympics.....	70	25																																					
	Sustainable State Parks and Road Fund.....		73	00																																								
	74 Voluntary Political Gift (check only one): 74 <input type="checkbox"/> Americans Elect 74 <input type="checkbox"/> Democratic 74 <input type="checkbox"/> Green 74 <input type="checkbox"/> Libertarian 74 <input type="checkbox"/> Republican																																											
	75 Estimated payment penalty and Arizona Long-Term Health Care Savings Account (AZLTHSA) penalty																																											
	76 76 <input type="checkbox"/> Annualized/Other 76 <input type="checkbox"/> Farmer or Fisherman 76 <input type="checkbox"/> Form 221 included 76 <input type="checkbox"/> AZLTHSA Penalty																																											
77 Add lines 63 through 73 and 75; enter the total.....																																												
78 REFUND: Subtract line 77 from line 62. If less than zero, enter amount owed on line 79																																												
Direct Deposit of Refund: Check box 78A if your deposit will be ultimately placed in a foreign account ; see instructions. 78 <input type="checkbox"/>																																												
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">ROUTING NUMBER</td> <td style="width:30%;">ACCOUNT NUMBER</td> <td style="width:40%;"> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings </td> </tr> <tr> <td> <div style="border: 1px solid black; padding: 2px;">98</div> <div style="border: 1px solid black; height: 15px; width: 100%;"></div> </td> <td> <div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; height: 15px; width: 100%;"></div> </td> <td></td> </tr> </table>						ROUTING NUMBER	ACCOUNT NUMBER	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	<div style="border: 1px solid black; padding: 2px;">98</div> <div style="border: 1px solid black; height: 15px; width: 100%;"></div>	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																																		
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79 AMOUNT OWED: Add lines 59 and 77. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return																																												

PLEASE SIGN HERE	I have read this return and any documents with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	YOUR SIGNATURE _____		DATE _____	
	SPOUSE'S SIGNATURE _____		DATE _____	
	PAID PREPARER'S SIGNATURE _____		DATE _____	
	PAID PREPARER'S STREET ADDRESS _____		PAID PREPARER'S TIN _____	
	PAID PREPARER'S CITY _____		PAID PREPARER'S PHONE NUMBER _____	
	PAID PREPARER'S STATE _____		PAID PREPARER'S ZIP CODE _____	
	<div style="text-align: right; font-weight: bold;">TAX PREPARER</div> <div style="text-align: right;">OCCUPATION _____</div>			

Your Name (as shown on page 1)	Your Social Security Number
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Dependent Information - Continuation Sheet

from Page 1 Dependents

Include with your return **only** if listing additional dependents.

Complete this form **only** if you need additional space from page 1 to list your dependents.
If you do not list **all** dependents claimed on page 1 of your income tax return, you may lose the exemptions.

Children and other dependents, continued from page 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if this person did not qualify as a dependent on your federal return	(f) ✓ if you did not claim this person on your federal return due to educational credits
10d					<input type="checkbox"/>	<input type="checkbox"/>
10e					<input type="checkbox"/>	<input type="checkbox"/>
10f					<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>
10q					<input type="checkbox"/>	<input type="checkbox"/>
10r					<input type="checkbox"/>	<input type="checkbox"/>
10s					<input type="checkbox"/>	<input type="checkbox"/>
10t					<input type="checkbox"/>	<input type="checkbox"/>
10u					<input type="checkbox"/>	<input type="checkbox"/>

Qualifying parents and grandparents, continued from page 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014	(e) ✓ if age 65 or over	(f) ✓ if died in 2014
11c					<input type="checkbox"/>	<input type="checkbox"/>
11d					<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>
11j					<input type="checkbox"/>	<input type="checkbox"/>

Include with your return.

Your Name as shown on Form 140 BABY SITTER	Your Social Security Number 400 00 7508
Spouse's Name as shown on Form 140 (if filing joint)	Spouse's Social Security Number

To itemize on your Arizona return, you must first complete a federal Schedule A. Use Form 140, Schedule A, to adjust the amount shown on the federal Schedule A. Complete Form 140, Schedule A, **only if you are making changes** to the amount shown on the federal Schedule A. See instructions for details.

Adjustment to Medical and Dental Expenses

1 Medical and dental expenses.....	1		00
2 Amount of distributions used to pay qualified medical expenses from your Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 1.	2		00
3 Medical expenses allowed to be taken as a federal itemized deduction.....	3		00
4 Add line 2 and line 3, and enter the result.....	4		00
5 If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6.....	5		00
6 If line 4 is more than line 1, subtract line 1 from line 4.....	6		00

Adjustment to Interest Deduction

7 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2014 that is equal to the amount of your 2014 federal credit.....	7		00
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Adjustment to Gambling Losses

8 Wagering losses allowed as a federal itemized deduction.....	8		00
9 Total gambling winnings included in your federal adjusted gross income.....	9		00
10 Arizona lottery subtraction from Form 140, page 1, line 29.....	10		00
11 Maximum allowable gambling loss deduction: Subtract line 10 from line 9.....	11		00
12 If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero".....	12		00

Adjustment to Charitable Contributions

13 Amount of charitable contributions for which you are claiming a credit under Arizona law.....	13		00
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Other Adjustments

14 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax.....	14		00
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Adjusted Itemized Deductions

15 Add the amounts on lines 5 and 7.....	15		00
16 Add the amounts on lines 6, 12, 13 and 14.....	16		00
17 Total federal itemized deductions allowed to be taken on federal return.....	17	13,795	00
18 Enter the amount from line 15 above.....	18		00
19 Add lines 17 and 18.....	19	13,795	00
20 Enter the amount from line 16 above.....	20		00
21 Arizona itemized deductions: Subtract line 20 from line 19. Enter the result here and on Form 140, page 2, line 43.....	21	13,795	00



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

22222		a Employee's social security number 400-00-7508		OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation 13,200.00		2 Federal income tax withheld 1,200.00
c Employer's name, address, and ZIP code TINY TOTS 222 NURSERY LN PHOENIX AZ 85007			3 Social security wages 13,200.00		4 Social security tax withheld 554.00
			5 Medicare wages and tips 13,200.00		6 Medicare tax withheld 191.00
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. BABY SITTER 222 NURSERY LAN PHOENIX AZ 85007			11 Nonqualified plans		12a C o o l l e
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o l l e
			14 Other		12c C o o l l e
					12d C o o l l e
f Employee's address and ZIP code					
15 State AZ	Employer's state ID number 41-5555555	16 State wages, tips, etc. 13,200.00	17 State income tax 125.00	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service