

Arizona



## 2014 Arizona ATS Test

Test: **400-00-7514**

Form: **140PY**

**Description:** Part Year Resident, MFJ, 1 Blind, 3 Dependents, Refund

### Forms used

Form 140PY (resident of AZ and NC), Schedule A(PYN)

### Other

Refund to: Aid to Education Fund

AZ Residency: 7/1/2014-12/31/2014

Taxpayers' Daytime Phone Number: (520) 349-5960

Taxpayers' Home Phone Number: (520) 524-4838

<u>Income Information</u>	<u>Total</u>	<u>Arizona</u>
Wages from two W-2 Forms	62,840	32,000
Federal AGI	62,840	

<u>Deductions and Adjustments</u>	<u>Total</u>	<u>Arizona</u>
Medical and Dental Paid while an AZ Resident		3,800
Taxes Incurred and Paid while an AZ Resident		2,196
Home Mortgage Interest Paid while an AZ Resident		5,700
Gifts to Charity Paid while an AZ Resident		400
Medical and Dental Paid while a Nonresident but Partially Allowable as an AZ deduction		1,562
Federal Schedule A Total (Standard Deduction)		12,500

Arizona Form  
**140PY**

## Part-Year 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**

Your First Name and Middle Initial <b>1</b> THOMAS D		Last Name PARTYGUY		Enter your SSN(s). 400 00 7514 400 00 7568
Spouse's First Name and Middle Initial (if box 4 or 6 checked) <b>1</b> MARY B		Last Name PARTYGUY		
Current Home Address - number and street, rural route <b>2</b> 923 HOPE ST			Apt. No.	Daytime Phone (with area code) <b>94</b> (520)349-5960

City, Town or Post Office <b>3</b> DOUGLAS	State AZ	ZIP Code 85607	Last Names Used in Prior Year(s)
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FILING STATUS	<b>4</b> <input checked="" type="checkbox"/> Married filing joint return	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. <b>88</b>	
	<b>5</b> <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line: _____		
	<b>6</b> <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above.		
	<b>7</b> <input type="checkbox"/> Single		
	<b>↓ Enter the number claimed. Do not put a check mark.</b>		
	<b>8</b> <input type="checkbox"/> Age 65 or over (you and/or spouse)		If completing lines 8 through 11, also complete lines 49 through 54.
<b>9</b> <b>1</b> Blind (you and/or spouse)			
<b>10</b> <b>3</b> Dependents: <i>Do not include self or spouse.</i>			
<b>11</b> <input type="checkbox"/> Qualifying parents and grandparents			

12-13 **Residency Status (check one):** **12** ☒ Part-Year Resident Other than Active Military **13** ☐ Part-Year Resident Active Military

Dependent Information (Box 10): Children and other dependents. For more space, (check) <input checked="" type="checkbox"/> 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	JEFFREY	PARTYGUY	400-55-7566	SON	12	<input type="checkbox"/>
10b	SAMUEL	PARTYGUY	400-55-7567	SON	12	<input type="checkbox"/>
Dependent Information (Box 11): Qualifying parents and grandparents. See instructions. For more space, (check) <input type="checkbox"/> 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"/>

14 Dates of Arizona residency: From <u>07/01/2014</u> to <u>12/31/2014</u> List other state(s) of residency: <u>CO</u>		<b>2014 FEDERAL</b> Amount from Federal Return		<b>2014 ARIZONA</b> Amount Only	
15 Wages, salaries, tips, etc.	15	62,840	00	32,000	00
16 Interest	16		00		00
17 Dividends	17		00		00
18 Arizona income tax refunds	18		00		00
19 Alimony received	19		00		00
20 Business income (or loss) from federal Schedule C	20		00		00
21 Gains (or losses) from federal Schedule D	21		00		00
22 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E	22		00		00
23 Other income reported on your federal return	23		00		00
24 Total income: Add lines 15 through 23	24	62,840	00	32,000	00
25 Other federal adjustments: Include your own schedule	25		00		00
26 Federal adjusted gross income: Subtract line 25 from line 24 in the FEDERAL column	26	62,840	00		
27 Arizona income: Subtract line 25 from line 24 in the ARIZONA column	27			32,000	00
28 <b>Arizona percentage:</b> Divide line 27 by line 26, and enter the result (not over 100%)	28			50.9	%
29 Total depreciation included in Arizona gross income	29				00
30 Other additions to income: See instructions and include your own schedule	30				00
31 <b>Subtotal:</b> Add lines 27, 29, and 30	31			32,000	00
32 Total Arizona sourced net capital gain or (loss)	32		00		
33 Total net short-term capital gain or (loss) included on line 21, ARIZONA column	33		00		
34 Total net long-term capital gain or (loss): Enter the amount from your worksheet, line 14, col. (c)	34		00		
35 Net long-term capital gain from assets acquired after December 31, 2011. Enter the amount from your worksheet, line 14, col. (e)	35		00		
36 Multiply line 35 by 20% (.20) and enter the result	36				00
37 Net capital gain derived from Investment in Qualified Small Business	37				00
38 Contributions to 529 College Savings Plans	38				00
39 Subtract lines 36 and 37 from line 31. Enter the difference	39			32,000	00

Your Name (as shown on page 1)		THOMAS D PARTYGUY		Your Social Security Number		400-00-7514				
Subtractions - cont. from page 1	40	Enter the amount from page 1, line 39	40	32,000	00					
	41	Recalculated Arizona depreciation	41		00					
	42	2013 Arizona depreciation adjustment	42		00					
	43	Adjustment for I.R.C. §179 expense not allowed	43		00					
	44	Interest on U.S. obligations such as U.S. savings bonds and treasury bills	44		00					
	45	Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	45		00					
	46	U.S. Social Security or Railroad Retirement Act benefits included in your Arizona income	46		00					
	47	Other subtraction: See instructions	47		00					
Exemptions	48	Subtract lines 41 through 47 from line 40	48		00					
	49	Age 65 or over: Multiply the number in box 8 by \$2,100	49		00					
	50	Blind: Multiply the number in box 9 by \$1,500	50	1,500	00					
	51	Dependents: Multiply the number in box 10 by \$2,300	51	6,900	00					
	52	Qualifying parents and grandparents: Multiply the number in box 11 by \$10,000	52		00					
	53	Add lines 49 through 52	53	8,400	00					
Balance of Tax	54	Multiply line 53 by the Arizona percentage on line 28	54	4,276	00					
	55	Arizona adjusted gross income: Subtract line 54 from line 48	55	27,724	00					
	56	Deductions: Check box and enter amount. See instructions 56I <input checked="" type="checkbox"/> ITEMIZED 56S <input type="checkbox"/> STANDARD	56	12,715	00					
	57	Personal exemptions: See instructions	57	3,207	00					
	58	Arizona taxable income: Subtract lines 56 and 57 from line 55	58	11,802	00					
	59	Compute the tax using amount from line 58 and Tax Table X or Y	59	306	00					
	60	Tax from recapture of credits from Arizona Form 301, Part 2, line 38	60		00					
	61	Subtotal of tax: Add lines 59 and 60 and enter the total	61	306	00					
Total Payments and Refundable Credits	62	Family income tax credit (from your worksheet in the instructions)	62		00					
	63	Credits from Arizona Form 301, Part 2, line 72	63		00					
	64	Balance of tax: Subtract lines 62 and 63 from line 61. If the sum of lines 62 and 63 is more than line 61, enter zero	64	306	00					
	65	Arizona income tax withheld during 2014	65	796	00					
	66	Arizona estimated tax payments for 2014	66		00					
	67	2014 Arizona extension payment (Form 204)	67		00					
	68	Increased Excise Tax Credit from worksheet: See instructions	68		00					
	69	Other refundable credits: Check the box(es) and enter the total amount. 691 <input type="checkbox"/> 308-I 692 <input type="checkbox"/> 342 693 <input type="checkbox"/> 349	69		00					
Tax Due or Overpayment	70	Total payments and refundable credits: Add lines 65 through 69 and enter the total	70	796	00					
	71	TAX DUE: If line 64 is larger than line 70, subtract line 70 from line 64, and enter amount of tax due. Skip lines 72, 73 and 74	71		00					
	72	OVERPAYMENT: If line 70 is larger than line 64, subtract line 64 from line 70, and enter amount of overpayment	72	490	00					
	73	Amount of line 72 to be applied to 2015 estimated tax	73		00					
	74	Balance of overpayment: Subtract line 73 from line 72	74	490	00					
	Voluntary Gifts	75 - 85 Voluntary Gifts to:								
		Child Abuse Prevention 77		00	Solutions Teams Assigned to Schools 75		00	Arizona Wildlife 76		00
		National Guard Relief Fund 80		00	Domestic Violence Shelter 78		00	Political Gift 79		00
Veterans' Donations Fund 83			00	Neighbors Helping Neighbors 81		00	Special Olympics 82		00	
			00	I Didn't Pay Enough Fund 84		00	Sustainable State Parks and Road Fund 85		00	
86		Voluntary Political Gift (check only one): 861 <input type="checkbox"/> Americans Elect 862 <input type="checkbox"/> Democratic 863 <input type="checkbox"/> Green 864 <input type="checkbox"/> Libertarian 865 <input type="checkbox"/> Republican								
Penalty		87	Estimated payment penalty and Arizona Long-Term Health Care Savings Account (AZLTHSA) penalty	87		00				
		88	881 <input type="checkbox"/> Annualized/Other 882 <input type="checkbox"/> Farmer or Fisherman 883 <input type="checkbox"/> Form 221 included 884 <input type="checkbox"/> AZLTHSA Penalty							
	89	Add lines 75 through 85 and 87; enter the total	89		00					
Refund or Amount Owed	90	REFUND: Subtract line 89 from line 74. If less than zero, enter amount owed on line 91	90	490	00					
	Direct Deposit of Refund: Check box 90A if your deposit will be ultimately placed in a foreign account; see instructions. 90A <input type="checkbox"/>									
	ROUTING NUMBER: 98 <input type="checkbox"/> ACCOUNT NUMBER: <input type="checkbox"/> C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings									
PLEASE SIGN HERE	91	AMOUNT OWED: Add lines 71 and 89. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return	91		00					
	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	CONSTRUCTION FOREMAN						
	SPOUSE'S SIGNATURE		DATE	REAL ESTATE PROFESSIONAL						
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 NUMBER						

Your Name (as shown on page 1) <b>THOMAS D PARTYGUY</b>	Your Social Security Number <b>400-00-7514</b>
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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
10c	JOHN	PARTYGUY	400-00-7599	SON	12	<input type="checkbox"/>
10d						<input type="checkbox"/>
10e						<input type="checkbox"/>
10f						<input type="checkbox"/>
10g						<input type="checkbox"/>
10h						<input type="checkbox"/>
10i						<input type="checkbox"/>
10j						<input type="checkbox"/>
10k						<input type="checkbox"/>
10l						<input type="checkbox"/>
10m						<input type="checkbox"/>
10n						<input type="checkbox"/>
10o						<input type="checkbox"/>
10p						<input type="checkbox"/>
10q						<input type="checkbox"/>
10r						<input type="checkbox"/>
10s						<input type="checkbox"/>
10t						<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 140PY <b>THOMAS D PARTYGUY</b>	Your Social Security Number <b>400   00   7514</b>
Spouse's Name as shown on Form 140PY (if filing joint) <b>MARY B PARTYGUY</b>	Spouse's Social Security Number <b>400   00   7568</b>

**Part 1 Itemized Deductions for the Period of the Year While an Arizona Resident Plus Arizona Source Itemized Deductions for the Period While a Nonresident**

**Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity**

1	Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	1	3,800	00
2	Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	2	2,196	00
3	Interest expense: See instructions .....	3	5,700	00
4	Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	4	400	00

**Casualty and Theft Losses**

5	Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	5		00
6	Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor .....	6		00
7	Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident.....	7		00
8	Divide line 7 by line 6, and enter the percentage .....	8		%
9	Multiply line 5 by the percentage on line 8 .....	9		00

**Job Expenses and Other Miscellaneous Expenses**

10	Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation .....	10		00
11	Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	11		00
12	Divide line 11 by line 10, and enter the percentage.....	12		%
13	Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation .....	13		00
14	Multiply line 13 by the percentage on line 12 .....	14		00
15	Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	15		00
<b>Skip lines 16 through 20 if not deducting gambling losses.</b>				
16	Wagering losses included on line 15 .....	16		00
17	Total gambling winnings included in your Arizona gross income.....	17		00
18	Arizona lottery subtraction from Form 140PY, page 2, line 45 .....	18		00
19	Maximum allowable gambling loss deduction: Subtract line 18 from line 17.....	19		00
20	If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero". .....	20		00
21	If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here .....	21		00
22	Add lines 14 and 21 .....	22		00

Continued on page 2 →

Your Name (as shown on page 1)	THOMAS D PARTYGUY	Your Social Security Number	400-00-7514
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**Subtotal Itemized Deductions**

**23** Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22, and enter the total on line 23.

Complete lines 24 through 28 below if your federal adjusted gross income is:

- more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or
- \$279,650 (head of household), or
- \$254,200 (unmarried individual who is not a surviving spouse or head of household), or
- \$152,525 (married filing a separate return)

Otherwise, skip lines 24 through 28

**24** Enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold if your federal adjusted gross income is:

- more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or
- \$279,650 (head of household), or
- \$254,200 (unmarried individual who is not a surviving spouse or head of household) or
- \$152,525 (married filing a separate return)

**25** Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation

**26** Divide line 23 by line 25, and enter the percentage

**27** Multiply line 24 by the percentage on line 26, and enter the result

**28** Subtract line 27 from line 23. Enter the result here

23	12,096	00
24		
25		00
26		%
27		00
28	12,096	00

**Part 2 Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident**
**Adjustment to Medical and Dental Expenses**

**29** Medical and dental expenses

**30** Amount of distributions used to pay qualified medical expenses from your Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 29

**31** Medical expenses allowed to be taken as a federal itemized deduction

**32** Add lines 30 and 31, and enter the total

**33** If line 29 is the same as or more than line 32, subtract line 32 from line 29. Otherwise, go to line 34

**34** If line 32 is more than line 29, subtract line 29 from line 32

29	812	00
30		00
31		00
32		00
33	812	00
34		00

**Adjustment to Interest Deduction**

**35** 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

**Adjustment to Gambling Losses**

**36** Wagering losses allowed as a federal itemized deduction

**37** Total gambling winnings included in your federal adjusted gross income

**38** Arizona lottery subtraction from Form 140PY, page 2, line 45

**39** Maximum allowable gambling loss deduction: Subtract line 38 from line 37

**40** If line 39 is less than line 36, subtract line 39 from line 36; otherwise enter "zero"

36		00
37		00
38		00
39		00
40		00

**Adjustment to Charitable Contributions**

**41** Amount of charitable contributions for which you are taking a credit under Arizona law

**Adjusted Itemized Deductions**

**42** Add the amounts on lines 33 and 35

**43** Add lines 34, 40 and 41

**44** Total itemized deductions allowed to be taken on federal return

**45** Enter the amount from line 42 above

**46** Add the amount on lines 44 and 45

**47** Enter the amount from line 43 above

**48** Subtract line 47 from line 46

**49** If you skipped lines 24 through 28, enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here

**50** Subtract line 49 from line 48

**51** Arizona percentage from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions

**52** Multiply the percentage on line 51 by the amount on line 50

**53** Add lines 49 and 52. Enter the total here and on Form 140PY, page 2, line 56

42	812	00
43		00
44	12,500	00
45	812	00
46	13,312	00
47		00
48	13,312	00
49	12,096	00
50	1,216	00
51	50.9	%
52	619	00
53	12,715	00

22222		a Employee's social security number 400-00-7514		OMB No. 1545-0008			
b Employer identification number (EIN) 56-3046224				1 Wages, tips, other compensation 37,000.00		2 Federal income tax withheld 680.00	
c Employer's name, address, and ZIP code  WORKINGHARD INDUSTRIES 280 LABOR ST FAITH NC 28041-0281				3 Social security wages 37,000.00		4 Social security tax withheld 2,294.00	
				5 Medicare wages and tips 37,000.00		6 Medicare tax withheld 537.00	
				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.  MARY B PARTYGUY 923 HOPE ST DOUGLAS AZ 85607				11 Nonqualified plans		12a C o o l l e	
				13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" 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	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
AZ	56-1241111	32,000.00	796.00				
NC	56221133	5,000.00	124.00				

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

2014

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-7568		OMB No. 1545-0008		
b Employer identification number (EIN) 56-3046224			1 Wages, tips, other compensation 25,840.00		2 Federal income tax withheld 880.00	
c Employer's name, address, and ZIP code  GOLD BLAZER REAL ESTATE 459 DWELLING AVE FAITH NC 28041			3 Social security wages 25,840.00		4 Social security tax withheld 1,602.00	
			5 Medicare wages and tips 25,840.00		6 Medicare tax withheld 375.00	
			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.  MARY B PARTYGUY 923 HOPE ST DOUGLAS AZ 85607			11 Nonqualified plans		12a C o o l L 575.00	
			13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b C o o l	
			14 Other		12c C o o l	
					12d C o o l	
f Employee's address and ZIP code						
15 State NC	Employer's state ID number 56-3046224	16 State wages, tips, etc. 25,840.00	17 State income tax 275.00	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