



2014 Arizona ATS Test

Test: **400-00-7506**

Form: **140**

Description: MFS, Self-Employed, Standard Deductions, Estimated Payment(s)

Forms used

Form 140

Form 202

<u>Income Information</u>	<u>Total</u>	<u>Arizona</u>
Business Income	10,195	10,195
Asset Sales (1 Business Property)	500	500
Income from Partnership & "S" Corporation Investments	9,400	9,400
Federal AGI	19,375	

<u>Deductions and Adjustments</u>	<u>Total</u>	<u>Arizona</u>
Deductible part of Self-Employment Tax	720	720
AZ Standard Deductions		5,009

Other

Credit Forms 305, 310, 321 and 322.

Preparer Information

Name = Teresa Taxpro

Firm = H&R Block

Address = 101 Robin Lane, Dublin, OH 43017

Phone = 614-659-1505

Self Employed = No

SSN =

EIN = 43-1632899

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 SELF	Last Name EMPLOYED	Enter your SSN(s).	Your Social Security Number 400 00 7506
1	Spouse's First Name and Middle Initial (if box 4 or 6 checked) SEPARATE	Last Name FILER		Spouse's Social Security No. 400 00 1016
2	Current Home Address - number and street, rural route 456 MY BUSINESS WAY		Apt. No.	Daytime Phone (with area code) 94 (928) 555-1020

3	City, Town or Post Office FORT MOHAVE	State AZ	ZIP Code 86426	Last Names Used in Prior Year(s)
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FILING STATUS	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 checked="" type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above.		
7 <input type="checkbox"/> Single		
EXEMPTIONS	↓ 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	80 RCVD

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					<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	19,375	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	10,479	00
17	Subtotal: Add lines 12 through 16 and enter the total	17	29,854	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	2,500	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	1,500	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	12,750	00
36	Subtract lines 22 through 35 from line 17. Enter the total	36	13,104	00

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"/>

For calendar year 2014, or fiscal year beginning MM/DD/2014 and ending MM/DD/20YY.

- The spouse claiming more than one-half (1/2) of the total personal exemption must include the original election to his or her Arizona income tax return.
- The spouse claiming less than one-half (1/2) of the total personal exemption must include a copy of the election to his or her Arizona income tax return.
- Both spouses must sign and date this form on page 2.

Name of Spouse – claiming more than one-half (1/2) of the total exemption SEPARATE FILER	Social Security Number 400 00 1016
Name of Spouse – claiming less than one-half (1/2) of the total exemption SELF EMPLOYED	Social Security Number 400 00 7506

Who Must File Form 202

The following taxpayers must complete Form 202:

1. Married taxpayers filing separate returns, claiming no dependents, with one spouse claiming a personal exemption of more than \$2,100 of the \$4,200 exemption. Complete Part 1 or Part 2.
2. Married taxpayers filing separate returns, claiming at least one dependent, with one spouse claiming a personal exemption of more than \$3,150 of the \$6,300 exemption. Complete Part 3 or Part 4.
3. A married person who qualifies to file as head of household, with one spouse claiming a personal exemption of more than \$3,150 of the \$6,300 exemption. Complete Part 3 or Part 4.

Once you make this election for the tax year, you cannot change the agreed upon amounts for that year without making another election. You must complete a new Form 202, and each spouse must file an amended Arizona income tax return (Form 140X) to change an election.

- ☒ Original Election
☐ Amended Election

If one spouse is a full-year resident and the other spouse is a part-year resident or nonresident, the full-year resident should complete the appropriate column in Part 1 or Part 3, and the part-year resident or nonresident should complete the appropriate column in Part 2 or Part 4.

Part 1 For Full-Year Residents Only (Form 140 or 140A) Claiming No Dependents		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed married taxpayers claiming no dependents	1	\$ 4,200.00	\$ 4,200.00
Amount of personal exemption each spouse is claiming on his or her separate Arizona return.			
2 Enter the result here. Also enter the result on Form 140, page 2, line 44, or Form 140A, page 1, line 19. If one spouse is a nonresident or part-year resident, that spouse should complete Part 2 below.....	2	\$ 2,200.00	\$ 2,000.00

Part 2 For Part-Year Residents (Form 140PY) or Nonresidents (Form 140NR) Claiming No Dependents		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed (prior to prorating) married taxpayers claiming no dependents.	1	\$ 4,200.00	\$ 4,200.00
2 Amount of personal exemption each spouse is claiming (prior to prorating) on his or her separate Arizona return. If you are a part-year resident who is an active duty military member who either began or gave up Arizona residency during 2014, skip lines 3 and 4, and enter this amount on Form 140PY, page 2, line 57. If you are a nonresident who is an active military member, skip lines 3 and 4, and enter this amount on Form 140NR, page 2, line 54. All other taxpayers complete lines 3 and 4.....	2	\$.00	\$.00
3 If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 1, line 28. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 1, line 27	3	%	%
4 Multiply line 2 by the percentage on line 3. If you are a part-year resident, enter the result here and on Form 140PY, page 2, line 57. If you are a nonresident, enter the result here and on Form 140NR, page 2, line 54	4	\$.00	\$.00

Name of Spouse – claiming more than 1/2 of the total exemption as shown on page 1 SEPARATE FILER	Social Security Number 400-00-1016
Name of Spouse – claiming less than 1/2 of the total exemption as shown on page 1 SELF EMPLOYED	Social Security Number 400-00-7506

Part 3 For Full-Year Residents Only (Form 140 or 140A) Claiming at Least One Dependent		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed married taxpayers claiming at least one dependent.....	1	\$ 6,300.00	\$ 6,300.00
Amount of personal exemption each spouse is claiming on his or her separate Arizona return.			
2 Enter the result here. Also enter the result on Form 140, page 2, line 44, or Form 140A, page 1, line 19. If one spouse is a nonresident or part-year resident, that spouse should complete Part 4 below	2	\$.00	\$.00

Part 4 For Part-Year Residents (Form 140PY) or Nonresidents (Form 140NR) Claiming at Least One Dependent		SPOUSE CLAIMING MORE THAN 1/2	SPOUSE CLAIMING LESS THAN 1/2
1 Total personal exemption allowed (prior to prorating) married taxpayers claiming at least one dependent.....	1	\$ 6,300.00	\$ 6,300.00
2 Amount of personal exemption each spouse is claiming (prior to prorating) on his or her separate Arizona return. If you are a part-year resident who is an active duty military member who either began or gave up Arizona residency during 2014, skip lines 3 and 4, and enter this amount on Form 140PY, page 2, line 57. If you are a nonresident who is an active military member, skip lines 3 and 4, and enter this amount on Form 140NR, page 2, line 54. All other taxpayers complete lines 3 and 4.....			
3 If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 1, line 28. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 1, line 27	3	%	%
4 Multiply line 2 by the percentage on line 3. If you are a part-year resident, enter the result here and on Form 140PY, page 2, line 57. If you are a nonresident, enter the result here and on Form 140NR, page 2, line 54	4	\$.00	\$.00

We, the undersigned, agree to divide the personal exemption as shown in Part 1, Part 2, Part 3 or Part 4 of this form. **Both spouses must sign:**

→ _____
Signature of spouse claiming more than one-half (1/2) of total personal exemption Date

→ _____
Signature of spouse claiming less than one-half (1/2) of total personal exemption Date

Include with your return.

For the calendar year 2014 or fiscal year beginning MM,DD,2014 and ending MM,DD,20YY.

Your Name as shown on Form 140, 140PY, 140NR or 140X

SELF EMPLOYED

Your Social Security Number

400 | 00 | 7506

Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return)

Spouse's Social Security Number

Part 1

Nonrefundable Individual Tax Credits Available

Enter total available tax credits.

	(a) Current Year Credit	(b) Available Carryover	(c) Total Available Credit (a) + (b)
1 Enterprise Zone Credit Form 304 ▶ 1			00
2 Environmental Technology Facility Credit..... Form 305 ▶ 2			25 00
3 Military Reuse Zone Credit..... Form 306 ▶ 3			00
4 Recycling Equipment Credit Form 307 ▶ 4			00
5 Credit for Increased Research Activities – Individuals..... Form 308-I ▶ 5			00
6 Credit for Taxes Paid to Another State or Country..... Form 309 ▶ 6			00
7 Credit for Solar Energy Devices Form 310 ▶ 7			100 00
8 Agricultural Water Conservation System Credit Form 312 ▶ 8			00
9 Pollution Control Credit..... Form 315 ▶ 9			00
10 Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets Form 319 ▶ 10			00
11 Credit for Employment of TANF Recipients..... Form 320 ▶ 11			00
12 Credit for Contributions to Qualifying Charitable Organizations... Form 321 ▶ 12			250 00
13 Credit for Contributions Made or Fees Paid to Public Schools..... Form 322 ▶ 13			288 00
14 Credit for Contributions to Private School Tuition Organizations.. Form 323 ▶ 14			00
15 Agricultural Pollution Control Equipment Credit Form 325 ▶ 15			00
16 Credit for Donation of School Site Form 331 ▶ 16			00
17 Credits for Healthy Forest Enterprises Form 332 ▶ 17			00
18 Credit for Employing National Guard Members..... Form 333 ▶ 18			00
19 Motion Picture Credits Form 334 ▶ 19			00
20 Credit for Solar Energy Devices – Commercial and Industrial Applications..... Form 336 ▶ 20			00
21 Credit for Investment in Qualified Small Businesses..... Form 338 ▶ 21			00
22 Credit for Water Conservation Systems Form 339 ▶ 22			00
23 Credit for Donations to the Military Family Relief Fund Form 340 ▶ 23			00
24 Renewable Energy Production Tax Credit..... Form 343 ▶ 24			00
25 Solar Liquid Fuel Credit..... Form 344 ▶ 25			00
26 Credit for New Employment..... Form 345 ▶ 26			00
27 Additional Credit for Increased Research Activities for Basic Research Payments Form 346 ▶ 27			00
28 Credit for Qualified Health Insurance Plans Form 347 ▶ 28			00
29 Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the allowable credit on Arizona Form 323).. Form 348 ▶ 29			00
30 Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers Form 351 ▶ 30			00
31 Total available nonrefundable tax credits: Add lines 1 through 30 31			663 00

Continued on page 2 →



You must include Form 301 and the corresponding credit forms on which you computed your credit(s) with your individual income tax return.

Your Name (as shown on page 1) SELF EMPLOYED	Your Social Security Number 400-00-7506
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Part 2 Application of Tax Credits and Recapture
Enter tax, recapture tax, and tax credits used this taxable year.

32	Tax from Form 140, line 46; or Form 140PY, line 59; or Form 140NR, line 56; or Form 140X, line 31	32	160	00
33	Tax from recapture of Environmental Technology Facility Credit from Form 305, Part 5, line 23	33	400	00
34	Tax from recapture of Credits for Healthy Forest Enterprises from Form 332, Part 11, line 53, and Part 12, line 59	34	00	
35	Tax from recapture of Credit for Renewable Energy Industry from Form 342, Part 5, line 17	35	00	
36	Tax from recapture of Credit for Qualified Facilities from Form 349, Part 5, line 17	36	00	
37	Tax from recapture of Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers from Form 351, Part 5, line 25	37	00	
38	Recapture Total: Add lines 33, 34, 35, 36, and 37. Enter here and on Form 140, line 47; or Form 140PY, line 60; or Form 140NR, line 57; or Form 140X, line 32	38	400	00
39	Subtotal: Add lines 32 and 37	39	560	00
40	Family Income Tax Credit from Form 140, line 49; or Form 140PY, line 62; or Form 140X, line 34	40		00
41	Subtract line 40 from line 39. Enter the difference. If less than zero, enter "zero"	41	560	00

Nonrefundable Tax Credits Used This Taxable Year

Enter amount of credits actually used from Part 1.

42	Enterprise Zone Credit	Form 304 ▶ 42		00
43	Environmental Technology Facility Credit (not to exceed 75% of line 39)	Form 305 ▶ 43	25	00
44	Military Reuse Zone Credit	Form 306 ▶ 44		00
45	Recycling Equipment Credit (not to exceed the lesser of 25% of line 39 or \$5,000)	Form 307 ▶ 45		00
46	Credit for Increased Research Activities – Individuals	Form 308-I ▶ 46		00
47	Credit for Taxes Paid to Another State or Country	Form 309 ▶ 47		00
48	Credit for Solar Energy Devices	Form 310 ▶ 48	100	00
49	Agricultural Water Conservation System Credit	Form 312 ▶ 49		00
50	Pollution Control Credit	Form 315 ▶ 50		00
51	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	Form 319 ▶ 51		00
52	Credit for Employment of TANF Recipients	Form 320 ▶ 52		00
53	Credit for Contributions to Qualifying Charitable Organizations	Form 321 ▶ 53	250	00
54	Credit for Contributions Made or Fees Paid to Public Schools	Form 322 ▶ 54	288	00
55	Credit for Contributions to Private School Tuition Organizations	Form 323 ▶ 55		00
56	Agricultural Pollution Control Equipment Credit	Form 325 ▶ 56		00
57	Credit for Donation of School Site	Form 331 ▶ 57		00
58	Credits for Healthy Forest Enterprises	Form 332 ▶ 58		00
59	Credit for Employing National Guard Members	Form 333 ▶ 59		00
60	Motion Picture Credits	Form 334 ▶ 60		00
61	Credit for Solar Energy Devices – Commercial and Industrial Applications	Form 336 ▶ 61		00
62	Credit for Investment in Qualified Small Businesses	Form 338 ▶ 62		00
63	Credit for Water Conservation Systems	Form 339 ▶ 63		00
64	Credit for Donations to the Military Family Relief Fund: Enter the smaller of Part 1, line 23 or Part 2, line 39	Form 340 ▶ 64		00
65	Renewable Energy Production Tax Credit	Form 343 ▶ 65		00
66	Solar Liquid Fuel Credit	Form 344 ▶ 66		00
67	Credit for New Employment	Form 345 ▶ 67		00
68	Additional Credit for Increased Research Activities for Basic Research Payments	Form 346 ▶ 68		00
69	Credit for Qualified Health Insurance Plans	Form 347 ▶ 69		00
70	Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the maximum allowable credit on Arizona Form 323).	Form 348 ▶ 70		00
71	Credit for Renewable Energy Investment and Production for Self-Consumption by Manufacturers	Form 351 ▶ 71		00
72	Total Tax Credits Used: Add lines 42 through 71. Total cannot be more than line 41. Enter this amount on Form 140, line 50; or Form 140PY, line 63; or Form 140NR, line 59; or Form 140X, line 35	72	560	00

Include with your return.

For the calendar year 2014 or fiscal year beginning MM/DD/2014 and ending MM/DD/20YY.

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165 SELF EMPLOYED	Social Security or Employer Identification Number 400-00-7506
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Certification number from the former Arizona Department of Commerce: _____

Part 1

Schedule of Cost of Equipment or Property Used in Construction of Facility for Current Year and Current Taxable Year's Credit Calculation

1 Date of facility's initial construction..... 1 | 06 | 15 | 2001

(a) Description		(b) Cost	
REPLACEMENT OF CERTAIN EQUIPMENT		250	00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
2	Total	2	250 00
3	Current year's credit: Multiply line 2, column (b), by 10 percent (.10)	3	25 00

Part 2

Recapture of Environmental Technology Facility Credit

4 Date facility was placed in service..... 4 | 06 | 15 | 2004 | Y | Y |

5	Date facility ceased to operate as an environmental manufacturing, producing or processing facility	5	06	30	2008	Y Y
---	---	---	----	----	------	-----

6	Enter total credit actually claimed for the total facility.....	6	2,000	00
7	Enter percent based on the year facility ceased to operate as an environmental manufacturing, producing or processing facility	7	20	%
8	Total environmental technology facility credit recapture: Multiply line 6 by line 7	8	400	00

Continued on page 2 ➔

Name (as shown on page 1) SELF EMPLOYED	TIN 400-00-7506
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Part 3 S Corporation Credit Election and Shareholder's Share of Credit and Credit Recapture

9 The S corporation has made an irrevocable election for the taxable year ending MM/DD/YYYY to (check only one box):

☐ Claim the environmental technology facility credit, as shown on Part 1, line 3, column (b) (for the taxable year mentioned above);

OR

☐ Pass the environmental technology facility credit, as shown on Part 1, line 3, column (b) (for the taxable year mentioned above) through to its shareholders.

Signature _____ Title _____ Date _____

If passing the credit through to the shareholders, complete lines 10 through 12 separately for each shareholder. If passing credit recapture through to the shareholders, also complete line 13 separately for each shareholder. Furnish each shareholder with a copy of pages 1, 2 and 3 of Form 305.

10 Name of shareholder: _____

11 Shareholder's TIN: _____

12 Shareholder's share of the current year's credit from Part 1, line 3, column (b)..... 12

	00
--	----

13 Shareholder's share of credit recapture from Part 2, line 8 13

	00
--	----

Part 4 Partner's Share of Credit and Credit Recapture

Complete lines 14 through 16 separately for each partner. If passing credit recapture through to the partners, also complete line 17 separately for each partner. Furnish each partner with a copy of pages 1, 2 and 3 of Form 305.

14 Name of partner: _____

15 Partner's TIN: _____

16 Partner's share of the current year's credit from Part 1, line 3, column (b) 16

	00
--	----

17 Partner's share of credit recapture from Part 2, line 8 17

	00
--	----

Part 5 Credit Recapture Summary

18 Enter the taxable year(s) in which you took a credit or credit carryover for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility:

19 Enter the total amount of credit originally claimed for the facility 19

	2,000	00
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20 Enter the total amount of the credit to be recaptured.

• Individuals, corporations, exempt organizations with UBTI, and S corporations:

Enter the amount from Part 2, line 8.

• S corporation shareholders: Enter the amount from Part 3, line 13.

• Partners of a partnership: Enter the amount from Part 4, line 17 20

	400	00
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21 Subtract line 20 from line 19 and enter the difference. This is the amount of credit allowable for the facility that has ceased to operate as an environmental manufacturing, producing or processing facility 21

	1,600	00
--	-------	----

22 Amount of credit on line 19 that you have claimed on prior years' returns 22

	2,000	00
--	-------	----

23 Subtract line 22 from line 21 and enter the difference 23

	-400	00
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• If the difference is a positive number, that is the amount of credit carryover remaining that you may use in future taxable years. Enter this positive number in Part 6, column (d), on the line for the year in which the disqualified credit arose.

• If the difference is a negative number, that is the amount of credit you must recapture. If a negative number, enter "zero" in Part 6, column (d), on the line for the year in which the disqualified credit arose.

◦ Corporations, exempt organizations with UBTI, and S corporations also enter this amount as a positive number on Form 300, Part 2, line 26.

◦ Individuals, also enter this amount as a positive number on Form 301, Part 2, line 33.

Continued on page 3 →

Name (as shown on page 1)	SELF EMPLOYED	TIN	400-00-7506
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Part 6 Available Credit Carryover

	(a) Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
24	12/31/2005	2,000 00	2,000 00	00
25		00	00	00
26		00	00	00
27		00	00	00
28		00	00	00
29		00	00	00
30		00	00	00
31		00	00	00
32		00	00	00
33		00	00	00
34		00	00	00
35		00	00	00
36		00	00	00
37		00	00	00
38		00	00	00
39	TOTAL AVAILABLE CARRYOVER: Add lines 24 through 38 in column (d)			39 00

Part 7 Total Available Credit

40	Current year's credit:		
	• Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount from Part 1, line 3, column (b).		
	• S corporation shareholders: Enter the amount from Part 3, line 12.		
	• Partners of a partnership: Enter the amount from Part 4, line 16	40 25	00
41	Available credit carryover from Part 6, line 39, column (d)	41	00
42	Total available credit. Add lines 40 and 41.		
	• Corporations, exempt organizations with UBTI, and S corporations: Enter total here and on Form 300, Part 1, line 2.		
	• Individuals: Enter total here and on Form 301, Part 1, line 2	42 25	00

Include with your return.

For the calendar year 2014 or fiscal year beginning MM,DD,2014 and ending MM,DD,20YY.

Your Name as shown on Form 140, 140PY or 140X SELF EMPLOYED	Your Social Security Number 400 00 7506
Spouse's Name as shown on Form 140, 140PY or 140X (if a joint return)	Spouse's Social Security Number

Part 1 Current Year's Credit

NOTE: The cumulative credit for all solar energy devices installed at the same residence cannot exceed \$1,000.

- 1 Address of residence where you installed the solar energy device for which you are claiming the credit:

Number and street: 54 PALMER RDCity: PHOENIX State: AZ ZIP Code: 85041

2	Cost of the solar energy device installed during the current taxable year at the residence listed on line 1	2	1,200	00
3	Multiply the amount on line 2 by 25% (.25)	3	300	00
4	Enter the smaller of line 3 or \$1,000	4	300	00
5	Enter the amount of credit from prior taxable years (1995 through 2013) for other solar energy devices installed at the residence listed on line 1	5	1,000	00
6	Add line 4 and line 5	6	1,300	00
7	Enter the smaller of line 6 or \$1,000	7	1,000	00
8	Subtract line 5 from line 7	8		00
9	Current Year's Credit: Enter the smaller of line 4 or line 8. In most cases, if you are married filing a separate return, you must enter one-half (1/2) of the smaller of line 4 or line 8. See instructions	9		00

Part 2 Carryover from Prior Taxable Years

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount (See note below line 15)	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
10	2009	200 00	100 00	100 00
11	2010	00	00	00
12	2011	00	00	00
13	2012	00	00	00
14	2013	00	00	00
15	TOTAL AVAILABLE CARRYOVER: Add lines 10 through 14, column (d)			00

NOTE: For amounts entered in column (b), do not enter the cost of the device, **enter the original credit amount**. This amount cannot exceed \$1,000. If you are claiming an additional credit amount from a second Arizona home, see Note on page 1 of the general instructions.**Part 3 Total Available Credit**

16	Current Year's Credit: Enter the amount from Part 1, line 9	16		00
17	Enter the amount of available carryover from Part 2, line 15, column (d)	17	100	00
18	Total Available Credit: Add line 16 and line 17, and enter the total here. See page 2 of the instructions	18	100	00

Include with your return.

For the calendar year 2014 or fiscal year beginning MM, DD, 2014 and ending MM, DD, 20YY.Your Name as shown on Form 140, 140NR, 140PY or 140X
SELF EMPLOYED

Your Social Security Number

400 | 00 | 7506

Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)

Spouse's Social Security Number

Part 1 Current Year's Credit**SECTION A – Contributions to Qualifying Charitable Organizations**Complete **Section A** if you made cash contributions to a qualifying charitable organization other than a qualifying foster care charitable organization. Do not include donations to a qualifying foster care charitable organization in Section A.

NOTE: If you made cash contributions to more than three qualifying charities, include a separate schedule.

	(a) Name of Qualifying Charity to which you made cash contributions	(b) Location of Qualifying Charity (City, State)	(c) Cash Amount
1a	OUTREACH SERVICES		100 00
1b			00
1c			00
1d	Total Cash Contributions: Add the amounts in column (c) of lines 1a, 1b, and 1c. Also, add any amount included on a separate schedule.....		100 00
2	Single Taxpayers or heads of household, enter \$200. Married taxpayers, enter \$400		400 00
3	Enter the smaller of line 1d or line 2		100 00
<p>• If you did not make any cash contributions to a qualifying foster care organization, and your filing status is:</p> <p>■ Single, head of household, or married filing joint, do the following:</p> <p>□ Enter the total amount from line 3 on line 15 in Part 3.</p> <p>□ Skip Section B, and go to Part 2.</p> <p>■ Married filing separate (see instructions)</p> <p>□ In most cases, enter one-half (1/2) of the amount from line 3 on line 15 in Part 3.</p> <p>□ Skip Section B, and go to Part 2.</p> <p>• If you made any cash contributions to a qualifying foster care charitable organization, do the following:</p> <p>□ Enter amount from line 3 on line 5 in Section B.</p> <p>□ Complete Section B.</p>			

SECTION B – Contributions to Qualifying Foster Care Charitable OrganizationsComplete **Section B** to claim a credit for cash contributions made to a qualifying foster care charitable organization that provides foster care services to foster children in Arizona.

NOTE: If you made cash contributions to more than three qualifying foster care charities, include a separate schedule.

	(a) Name of Qualifying Foster Care Charity to which you made cash contributions	(b) Location of Qualifying Charity (City, State)	(c) Cash Amount
4a			00
4b			00
4c			00
4d	Total Cash Contributions: Add the amounts in column (c) of lines 4a, 4b, and 4c. Also, add any amount included on a separate schedule.....		00
5	Enter the amount from Section A, line 3		00
6	Add line 4d and line 5, enter the total		00
7	Single taxpayers or heads of household, enter \$400. Married taxpayers filing joint, enter \$800		00
8	Enter the smaller of line 6 or line 7. In most cases, if you are married filing a separate return, enter one-half (1/2) of the smaller of line 6 or line 7. See instructions		00

Your Name (as shown on page 1)	Your Social Security Number
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Part 2 Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
9	2009	400 00	200 00	200 00
10	2010	00	00	00
11	2011	00	00	00
12	2012	00	00	00
13	2013	00	00	00
14	TOTAL AVAILABLE CARRYOVER: Add lines 9 through 13, column (d)			200 00

Part 3 Total Available Credit

15	Current year's credit: Enter the amount from Part 1, Section A, line 3 or Section B, line 8..... Enter this amount on Arizona Forms 301, line 12, column (a).	15	50 00
16	Available credit carryover from from Part 2, line 14, column (d)..... Enter this amount on Arizona Form 301, line 12, column (b).	16	200 00
17	Total Available Credit: Add line 15 and line 16..... Enter this amount on Arizona Form 301, Part 1, line 12, column (c).	17	250 00

Include with your return.

- Do not use this form for contributions to a private school tuition organizations.
- See Form 323 for contributions to private school tuition organizations.

For the calendar year 2014 or fiscal year beginning MM/DD/2014 and ending MM/DD/20YY.

Your Name as shown on Form 140, 140NR, 140PY or 140X SELF EMPLOYED	Your Social Security Number 400 00 7506
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return)	Spouse's Social Security Number

Part 1 Current Year's Credit

Note: If you made cash contributions to more than three public schools, include a separate schedule.

	(a) Name of Public School to which you made contributions or paid fees to:	(b) School District Name and Number	(c) Location of Public School (City, State)	(d) Contribution Made or Fees Paid	
1	SCHOOL DISTRICT 1	JEFFREY ELEMENTRY	561 E JEFERSON ST PHOENIX AZ 85008	100	00
2	SCHOOL DISTRICT 2	MARTIN LUTHER KING HIGH SCHOOL	9968 NW GRAND AVE PHOENIX AZ 85007	25	00
3					00
4	Total cash contributions made or fees paid to public schools in Arizona during 2014: Add the amounts in column (d) of lines 1, 2, and 3. Also add any amount included on a separate schedule			125	00
5	Single taxpayers or heads of household, enter \$200. Married taxpayers filing joint enter \$400			400	00
6	Current year's credit: Enter the smaller of line 4 or line 5. In most cases, if you are married filing a separate return, enter one-half of the smaller of line 4 or line 5. See instructions			63	00

Part 2 Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
7	2009	00	00	00
8	2010	00	00	00
9	2011	00	00	00
10	2012	00	00	00
11	2013	00	00	00
12	TOTAL AVAILABLE CARRYOVER: Add lines 7 through 11, column (d)			00

Part 3 Total Available Credit

13	Current year's credit: Enter the amount from Part 1, line 6	63	00
14	Available credit carryover from Part 2, line 12, column (d).....	225	00
15	Total Available Credit: Add line 13 and line 14.....	350	00