



2014 Arizona ATS Test

Test: **400-00-7504**

Form: **140**

Description: Resident (Deceased), MFJ, Age 65, Blind, Investment & Retirement Income, No Dependents

Forms used

Form 140, 131, 1099-R (2)

Other

<u>Income Information</u>	<u>Total</u>	<u>Arizona</u>
Income from Investments	33,500	33,500
Retirement Income	10,500	10,500
Social Security Benefits	10,880	10,880
Federal AGI	54,880	
Net Capital Gains		

<u>Deductions and Adjustments</u>	<u>Total</u>	<u>Arizona</u>
AZ Standard Deduction	10010	

Preparer Information

Name = Kathleen Taxpro

Firm = H&R Block

Address = 599 Thunderbird Blvd, 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 PASSED (DEC 2014-10-15)	Last Name AWAY	Enter your SSN(s).	Your Social Security Number 400 00 7504
1	Spouse's First Name and Middle Initial (if box 4 or 6 checked) INVESTOR	Last Name WIDOW		Spouse's Social Security No. 400 00 1014
2	Current Home Address - number and street, rural route 111 MAIN STREET		Apt. No.	Daytime Phone (with area code) 94 (623)487-9238

3	City, Town or Post Office SURPRISE	State AZ	ZIP Code 85387	Last Names Used in Prior Year(s)
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EXEMPTIONS	FILING STATUS	4 <input checked="" 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 Number above.		
		7 <input type="checkbox"/> Single		
		↓ Enter the number claimed. Do not put a check mark.		
		8 2 Age 65 or over (you and/or spouse)		If completing lines 8 through 11, also complete lines 38 through 41.
9 1 Blind (you and/or spouse)				
10 _____ Dependents: Do not include self or spouse.				
11 _____ 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	54,880	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	54,880	00

18	Total net capital gain or (loss) include on line 12	18	200	00
19	Total net short-term capital gain or (loss) included on line 12	19	9,300	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	10,880	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	44,000	00

Your Name (as shown on page 1) PASSED AWAY		Your Social Security Number 400-00-7504	
Exemptions	37	Enter the amount from page 1, line 36	37 44,000 00
	38	Age 65 or over: Multiply the number in box 8 by \$2,100	38 4,200 00
	39	Blind: Multiply the number in box 9 by \$1,500	39 1,500 00
	40	Dependents: Multiply the number in box 10 by \$2,300	40 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 38,300 00
	43	Deductions: Check box and enter amount. See instructions 43 <input type="checkbox"/> ITEMIZED 43 <input checked="" type="checkbox"/> STANDARD	43 10,010 00
	44	Personal exemptions: See instructions	44 4,200 00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42.	45 24,090 00
	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables	46 665 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	48 665 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	51 665 00
Total Payments and Refundable Credits	52	Arizona income tax withheld during 2014	52 341 00
	53	Arizona estimated tax payments for 2014	53 1,000 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 1,341 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 00
	60	OVERPAYMENT: If line 58 is larger than line 51, subtract line 51 from line 58 and enter amount of overpayment	60 676 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	62 676 00
Voluntary Gifts	63 - 73 Voluntary Gifts to:		
	Solutions Teams Assigned to Schools 63 00 Arizona Wildlife 64 00		
	Child Abuse Prevention 65 00	Domestic Violence Shelter 66 00	Political Gift 67 00
	National Guard Relief Fund 68 00	Neighbors Helping Neighbors 69 00	Special Olympics 70 00
	Veterans' Donations Fund ... 71 00	I Didn't Pay Enough Fund 72 00	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 75 00		
	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		
Refund or Amount Owed	Direct Deposit of Refund: Check box 78A if your deposit will be ultimately placed in a foreign account; see instructions. 78A <input type="checkbox"/>		
	ROUTING NUMBER ACCOUNT NUMBER C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings		
	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 _____ OCCUPATION DECEASED	
	SPOUSE'S SIGNATURE _____		DATE _____ SPOUSE'S OCCUPATION RETIRED	
	PAID PREPARER'S SIGNATURE _____		DATE _____ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) H&R BLOCK	
	PAID PREPARER'S STREET ADDRESS 599 THUNDERBIRD BLVD		PAID PREPARER'S TIN P7777777	
	PAID PREPARER'S CITY DUBLIN STATE OH ZIP CODE 43017		PAID PREPARER'S PHONE NUMBER () _____	

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.
Include the payment with Form 140.

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.

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"/>

Claim for Refund on Behalf of Deceased Taxpayer

Please print or type.

☒ For calendar year decedent was due a refund: 2014 OR ☐ Fiscal year ending: MONTH YEAR 66

1 Decedent's Name (last, first, middle initial) AWAY, PASSED		2 Date of Death 10 15 2014	3 Decedent's Social Security Number 400 00 7504
4 Name of Person Claiming Refund (last, first, middle initial) WIDOW, INVESTOR		5 Claimant's Social Security or Federal I.D. No. 400-00-1014	
6 Home Address of Person Claiming Refund - number and street, rural route 111 MAIN STREET		Apt. No.	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88
7 City, Town or Post Office SURPRISE	State AZ	ZIP Code 85387	
8 Claimant's Relationship to Decedent SPOUSE			

Part 1 Check the box that applies to you. Check only one box.
Be sure to complete Part 3 below.

81 PM	80 RCVD
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- 9a ☐ Surviving spouse claiming a refund based on a joint return.
- 9b ☒ Court-appointed or certified personal representative.
Include a court certificate (issued after death) showing your appointment.
- 9c ☐ Person other than 9a or 9b claiming refund for the decedent's estate.
See instructions and complete Part 2 below.

Part 2 Complete Part 2 only if you checked box 9c in Part 1 above.

	YES	NO
10a Did the decedent leave a will?	10a <input type="checkbox"/>	<input type="checkbox"/>
10b Has a personal representative been appointed for the estate of the decedent?	10b <input type="checkbox"/>	<input type="checkbox"/>
10c If you answered "No" on line 10b, will one be appointed? If you answered "Yes" to 10a or 10b, do not file this form. The personal representative must file for the refund.	10c <input type="checkbox"/>	<input type="checkbox"/>
11 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	11 <input type="checkbox"/>	<input type="checkbox"/>

If you answered "No" on line 11, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or until you submit other evidence that you are entitled under state law to receive the refund.

Part 3

I request a refund of taxes overpaid by, or on behalf of, the decedent. Under penalties of perjury, I declare that the statements made on this form have been examined by me and to the best of my knowledge, they are true, correct and complete.

→ _____
Signature of Person Claiming Refund Date

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code DAGWOOD & BLONDIES'S SANDWICH JOINT 123 BLUEBIRD CIRCLE BETHLEHEM PA 40007		1 Gross distribution 11,000 \$		OMB No. 1545-0119 2014 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department		
		2a Taxable amount 11,000 \$				2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>	
		3 Capital gain (included in box 2a) \$				4 Federal income tax withheld 5,000 \$	
PAYER'S federal identification number 61-6737341		RECIPIENT'S identification number 400-00-7504					
RECIPIENT'S name PASSED AWAY Street address (including apt. no.) 111 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code SURPRISE, AZ 85387		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) IRA/SEP/SIMPLE <input checked="" type="checkbox"/>		8 Other \$ %			
		9a Your percentage of total distribution %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld 341 \$			
				13 State/Payer's state no. AZ/61-6737341			
				14 State distribution 9,200.00 \$			
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality \$			
				17 Local distribution \$			

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code DAGWOOD & BLONDIES'S SANDWICH JOINT 123 BLUEBIRD CIRCLE BETHLEHEM PA 40007		1 Gross distribution \$ 1,300 2a Taxable amount \$ 1,300		OMB No. 1545-0119 2014 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S federal identification number 61-6737342	RECIPIENT'S identification number 400-00-1014	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name INVESTOR WIDOW Street address (including apt. no.) 111 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code SURPRISE, AZ 85387		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %				
		9a Your percentage of total distribution %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$		13 State/Payer's state no. AZ/61-6737342		14 State distribution \$ 1,300	
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality		17 Local distribution \$	

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service