

82F  Check box 82F if filing under extension OR FISCAL YEAR BEGINNING 2,0,1,4 AND ENDING 2,0,1,4 66F

1 Your First Name and Middle Initial ADAMS Last Name SMITH Enter your SSN(s) Your Social Security Number

1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) EVE Last Name SMITH Spouse's Social Security No.

2 Current Home Address - number and street, rural route 1234 MAIN STREET Apt. No. Daytime Phone (with area code) 94

3 City, Town or Post Office ANYTOWN, AZ, 00001 State ZIP Code Last Names Used in Last Four Prior Year(s) (if different)

4 X Married filing joint return REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88 WITH CREDIT

5 Head of household: Enter name of qualifying child or dependent on next line: 6 Married filing separate return: Enter spouse's name and Social Security Number above. 7 Single

8 Age 65 or over (you and/or spouse) 9 Blind (you and/or spouse) 10 Dependents: Do not include self or spouse. 11 Qualifying parents and grandparents. Enter the number claimed. Do not put a check mark.

81 PM 80 RCVD If completing lines 8 through 11, also complete lines 38 through 41.

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

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NUMBER 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.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NUMBER OF MONTHS LIVED IN YOUR HOME IN 2014, (e) if age 65 or over, (f) if died in 2014.

12 Federal adjusted gross income (from your federal return) 12 90,000 00

13 Non-Arizona municipal interest 13 00 00

14 Ordinary income portion of lump-sum distributions excluded on your federal return 14 00 00

15 Total federal depreciation 15 00 00

16 Other additions to income: See instructions on page 7 and include your own schedule 16 00 00

17 Subtotal: Add lines 12 through 16 and enter the total 17 90,000 00

18 Total net capital gain or (loss) included on line 12 18 00 00

19 Total net short-term capital gain or (loss) included on line 12 19 00 00

20 Total net long-term capital gain or (loss): Enter the amount from your worksheet, line 14, col. (b) 20 00 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 00

22 Multiply line 21 by 20% (.20) and enter the result 22 00 00

23 Net capital gain derived from investment in qualified small business 23 00 00

24 Recalculated Arizona depreciation 24 00 00

25 2013 Arizona depreciation adjustment 25 00 00

26 Adjustment for I.R.C. §179 expense not allowed 26 00 00

27 Interest on U.S. obligations such as U.S. savings bonds and treasury bills 27 00 00

28 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer) 28 00 00

29 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only) 29 00 00

30 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount) 30 00 00

31 Certain wages of American Indians 31 00 00

32 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces 32 00 00

33 Net operating loss adjustment: See instructions on page 11 before you make an entry here 33 00 00

34 Contributions to 529 College Savings Plans 34 00 00

35 Other Subtractions: See instructions on page 12 and include your own schedule 35 00 00

36 Subtract lines 22 through 35 from line 17. Enter the total 36 90,000 00

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Place any required federal and AZ schedules or other documents after Form 140.



Your Name (as shown on page 1)		Your Social Security Number	
Exemptions	37	Enter the amount from page 1, line 36	00
	38	Age 65 or over: Multiply the number in box 8 by \$2,100	00
	39	Blind: Multiply the number in box 9 by \$1,500	00
	40	Dependents: Multiply the number in box 10 by \$2,300	00
	41	Qualifying parents and grandparents: Multiply box 11 by \$10,000	00
	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37	90,000
	43	<b>Deductions: Check box and enter amount.</b> See instructions on page 14 ..... 43I <input type="checkbox"/> ITEMIZED 43S <input checked="" type="checkbox"/> STANDARD	9,000
	44	Personal exemptions: See instructions on page 15	4,200
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42	76,800
	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables	2,667
Balance of Tax	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 38	00
	48	Subtotal of tax: Add lines 46 and 47 and enter the total	2,667
	49	Family income tax credit (from your worksheet in the instructions on page 15)	00
	50	Credits from Arizona Form 301, Part 2, line 72	2106
	51	<b>Balance of tax:</b> Subtract lines 49 and 50 from line 48. If the sum of lines 49 and 50 is more than line 48, enter zero	561
	52	Arizona income tax withheld during 2014	1,000
	53	Arizona estimated tax payments for 2014	00
	54	2014 Arizona extension payment (Form 204)	00
	55	Increased Excise Tax Credit (Form 140PTC or worksheet - see instructions on page 18)	00
	56	Property Tax Credit from Form 140PTC	00
Total Payments and Refundable Credits	57	Other refundable credits: Check the box(es) and enter the total amount..... 571 <input type="checkbox"/> 308-I 572 <input type="checkbox"/> 342 573 <input type="checkbox"/> 349	00
	58	<b>Total payments and refundable credits:</b> Add lines 52 through 57 and enter the total	1,000
	59	<b>TAX DUE:</b> 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	00
	60	<b>OVERPAYMENT:</b> If line 58 is larger than line 51, subtract line 51 from line 58 and enter amount of overpayment	439
	61	Amount of line 60 to be applied to 2015 estimated tax	00
	62	<b>Balance of overpayment:</b> Subtract line 61 from line 60	00
	63	Schools	00
	64	Arizona Wildlife	00
	65	Child Abuse Prevention	00
	66	Domestic Violence Shelter	00
67	Political Gift	00	
68	National Guard Relief Fund	00	
69	Neighbors Helping Neighbors	00	
70	Special Olympics	00	
71	Veterans' Donations Fund	00	
72	I Didn't Pay Enough Fund	00	
73	and Road Fund	00	
74	<b>Political Party</b> (if amount is entered on line 67 - check only one): 741 <input type="checkbox"/> Americans Elect 742 <input type="checkbox"/> Democratic 743 <input type="checkbox"/> Libertarian 744 <input type="checkbox"/> Republican 745 <input type="checkbox"/> AZ Green Party	00	
Tax Due or	75	Estimated payment penalty and Arizona Long-Term Health Care Savings Account (AZLTHSA) penalty	00
	76	761 <input type="checkbox"/> Annualized/Other 762 <input type="checkbox"/> Farmer or Fisherman 763 <input type="checkbox"/> Form 221 included 764 <input type="checkbox"/> AZLTHSA Penalty	00
	77	Add lines 63 through 73 and 75; enter the total	00
	78	<b>REFUND:</b> Subtract line 77 from line 62. If less than zero, enter amount owed on line 79	439
	79	<b>AMOUNT OWED:</b> Add lines 59 and 77. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return	00
	80	<b>Direct Deposit of Refund: Check box 78A</b> if your deposit will be ultimately placed in a foreign account; see instructions. 78A <input type="checkbox"/>	
	81	ROUTING NUMBER	
	82	ACCOUNT NUMBER	
	83	C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings	
	84		

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

**DRAFT**

**PLEASE SIGN HERE**

→ YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_

→ SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_ PAID PREPARER'S TIN \_\_\_\_\_

PAID PREPARER'S CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ PAID PREPARER'S PHONE NUMBER \_\_\_\_\_

**EXAMPLE #1**

**with Payment Due**

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 \_\_\_\_\_

Exemptions	37	Enter the amount from page 1, line 36.....	37		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		00
	41	Qualifying parents and grandparents: Multiply box 11 by \$10,000.....	41		00
Balance of Tax	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37.....	42	90,000	00
	43	<b>Deductions: Check box and enter amount.</b> See instructions on page 14..... 43 <input type="checkbox"/> ITEMIZED 43 <input checked="" type="checkbox"/> STANDARD		9,000	00
	44	Personal exemptions: See instructions on page 15.....	44	4,200	00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42.....	45	76,800	00
	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables.....	46	2,667	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	2,667	00
	49	Family income tax credit (from your worksheet in the instructions on page 15).....	49		00
	50	Credits from Arizona Form 301, Part 2, line 72.....	50		00
	51	<b>Balance of tax:</b> Subtract lines 49 and 50 from line 48. If the sum of lines 49 and 50 is more than line 48, enter zero.....	51	2,667	00
Total Payments and Refundable Credits	52	Arizona income tax withheld during 2014.....	52	1,000	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 on page 18).....	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	<b>Total payments and refundable credits:</b> Add lines 52 through 57 and enter the total.....	58	1,000	00
Tax Due or	59	<b>TAX DUE:</b> 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	1,667	00
	60	<b>OVERPAYMENT:</b> 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	<b>Balance of overpayment:</b> Subtract line 61 from line 60.....	62		00
Refund or Amount Owed	Solutions Teams Assigned to 63 - 73 <b>Voluntary Gifts to:</b>				00
	Schools	Arizona Wildlife	64		00
	Child Abuse Prevention..... 65	Domestic Violence Shelter..... 66			00
	National Guard Relief Fund..... 68	Neighbors Helping Neighbors..... 69			00
	Veterans' Donations Fund..... 71	I Didn't Pay Enough Fund..... 72			00
	Political Party (if amount is entered on line 67 - check only one): 74 <input type="checkbox"/> Americans Elect 74 <input type="checkbox"/> Democratic 74 <input type="checkbox"/> Libertarian 74 <input type="checkbox"/> Republican 74 <input type="checkbox"/> AZ Green Party	Political Gift..... 67			00
	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.....	77		00
	78	<b>REFUND:</b> Subtract line 77 from line 62. If less than zero, enter amount owed on line 79.....	78		00
<b>Direct Deposit of Refund: Check box 78A</b> if your deposit will be ultimately placed in a foreign account; see instructions. 78A <input type="checkbox"/>					
ROUTING NUMBER: <input type="text"/> ACCOUNT NUMBER: <input type="text"/>					
C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings					
79	<b>AMOUNT OWED:</b> Add lines 59 and 77. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return.....	79	1,667	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

**PLEASE SIGN HERE**

**DRAFT**

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ SPOUSE'S OCCUPATION \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

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82F  Check box 82F if filing under extension OR FISCAL YEAR BEGINNING 2,0,1,4 AND ENDING 2,0,1,4 66F

1 Your First Name and Middle Initial ADAMS Last Name SMITH Enter your SSN(s) Your Social Security Number

1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) EVE Last Name SMITH Spouse's Social Security No.

2 Current Home Address - number and street, rural route 1234 MAIN STREET Apt. No. Daytime Phone (with area code) 94

3 City, Town or Post Office ANYTOWN, AZ, 00001 State ZIP Code Last Names Used in Last Four Prior Year(s) (if different)

4 Married filing joint return
5 Head of household: Enter name of qualifying child or dependent on next line:
6 Married filing separate returns: Enter spouse's name and Social Security Number above.
7 Single
Enter the number claimed. Do not put a check mark.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. WITHOUT CREDIT

8 Age 65 or over (you and/or spouse)
10 Blind (you and/or spouse)
11 Dependents: Do not include self or spouse. Qualifying parents and grandparents. If completing lines 8 through 11, also complete lines 38 through 41.

Table with 5 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NUMBER, (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.

Table with 5 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NUMBER, (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2014, (e) if age 65 or over, (f) if died in 2014.

Main tax calculation table with 36 rows. Line 12: Federal adjusted gross income (from your federal return) 90,000.00. Line 17: Subtotal: Add lines 12 through 16 and enter the total 90,000.00. Line 36: Subtract lines 22 through 35 from line 17. Enter the total 90,000.00.

DO NOT STAPLE ANY ITEMS TO THE RETURN. Place any required federal and AZ schedules or other documents after Form 140

DRAFT EXAMPLE #1 with Payment Due