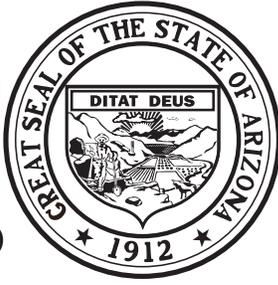


2016



Arizona Form 140A Resident Personal Income Tax Booklet

This Booklet Contains:

- Form 140A – Resident Personal Income Tax Return
- Form 204 – Extension Request

Where's my Refund?

Check your refund status at
www.AZTaxes.gov

Who can use Arizona Form 140A?

You can use Form 140A to file for 2016 if all of the following apply to you.

- You, and your spouse if married filing a joint return, are full year residents of Arizona.
- Your Arizona taxable income is **less than \$50,000**.
- You are not making any adjustments to income.
- You do not itemize deductions.
- You are **not** claiming any credits other than the family income tax credit, the property tax credit or the credit for increased excise taxes.
- You are not claiming estimated tax payments.



Do not file Form 140A if you are an active duty member of the U.S. Armed Forces.

If you are an active duty member of the U.S. Armed Forces, you may subtract all active duty military pay included in your federal adjusted gross income. To take this subtraction, **you must file your 2016 return using Form 140.**



consider it done

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CAUTION

The federal adjusted gross income that you use on your Arizona return may not be the same as the federal adjusted gross income from your federal tax return. Also, the federal Schedule A deductions used on the Arizona return may be different from the federal Schedule A deductions taken on your federal return.

Each year the Arizona State Legislature considers if they will adopt changes made to the federal tax law during the prior year. These forms assume the

Legislature will adopt all federal law changes made after January 1, 2016. If you use the amounts from your 2016 federal tax return to complete your Arizona return and the Legislature does not adopt the 2016 federal changes, you may have to amend your return at a later date for any difference between Arizona and federal law. For more details, visit www.azdor.gov and click on the link for 2016 conformity.

Notice

As a rule, the starting point for your Arizona return is your federal adjusted gross income. To take itemized deductions, you must start with the amount shown on the federal Schedule A. This is the case for 2016, except for changes Congress made to the federal tax code during 2016 and the following apply.

1. The changes affect how you figure your federal adjusted gross income.

AND/OR

2. The changes affect how you figure your itemized deductions.

When federal changes are made, Arizona legislature must adopt those changes if the Arizona starting points are to be kept the same. The legislature will address this issue when it is in session during 2017. We must publish these forms before this issue will be addressed by the legislature. When we went to print, Arizona had not yet adopted any federal tax law changes made after January 1, 2016.

What does this mean to you? It means that if any of the federal law changes made in 2016 apply to your 2016 return, you can opt to file your 2016 return using one of the following methods.

1. You can wait and file your 2016 return after this issue has been addressed.
 - To do this, you may need to ask for a filing extension. You must pay 90% of the tax due by the due date of the return before any extension.
2. You can file your 2016 return assuming that the federal law changes will be adopted. The 2016 tax forms make this assumption.

If you opt for method 2, one of the following will apply.

- If Arizona adopts those changes, you do not have to do anything more.
 - If Arizona does not adopt all those changes, you may need to amend your 2016 Arizona return. Your amended return will have to show the difference between the Arizona law and the federal law. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC. Generally, no penalties or interest will be assessed on these amended returns, if you follow the Department's instructions and pay any tax due when you file your original 2016 return and you file and pay the required amended return by the extended due date of your 2017 return.
3. You can file your 2016 return assuming that we will not adopt the federal law changes. If you opt for this method, you will have to do the following.
 - You will have to research all of the federal changes made after January 1, 2016.
 - You will have to figure out if any of those changes apply to you.
 - You will have figure out how to make adjustments for those changes on your return.

If you opt for method 3, one of the following will apply.

- If Arizona does not adopt those changes, you do not have to do anything more.
- If Arizona adopts those changes, you may need to amend your 2016 Arizona return. Your amended return will have to show the difference between what you reported and what you should have reported. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC.

Due date for calendar year filers

Because April 15, 2017, falls on a Saturday and District of Columbia Emancipation Day will be observed on Monday, April 17, 2017, you have until Tuesday, April 18, 2017, to file your income tax return.

2016 Individual Income Tax Brackets Adjusted for Inflation

For 2016, the individual income tax brackets have been adjusted for inflation.

2016 Arizona Standard Deduction

For 2016, the Arizona standard deduction was indexed for inflation. For a single taxpayer or a married taxpayer filing a separate return the amount is \$5,099. For a head of household or a married couple filing a joint return the amount is \$10,189.

Subtraction for Arizona Bonus Depreciation

For assets placed in service in taxable years beginning from and after December 31, 2015, the allowable subtraction for Arizona's bonus depreciation is 55% of the amount of federal bonus depreciation pursuant to Internal Revenue Code § 168(k).

Credit for Contributions made to Qualifying Charitable Organizations [Arizona Forms 321 and 352 (new for 2016)]

The laws providing for a credit for contributions made to qualifying Charitable Organizations have been amended. For tax years beginning from and after December 31, 2015:

- Donations to qualifying charitable organizations and donations to qualifying foster care organizations will be claimed as *separate* credits with separate limitations for each, rather than combined limitations.
 - Donations to qualifying charitable organizations (not including the qualifying foster care charitable organizations) will still be claimed on Arizona Form 321, *Credit for Contributions to Qualifying Charitable Organizations*.
For 2016, the maximum current year's credit is:
 - \$400 for single or head of household
 - \$800 for married filing joint
 - Donations to qualifying foster care charitable organizations will now be claimed on Arizona Form 352, *Credit for Contributions to Qualifying Foster Care Charitable Organizations*.
For 2016, the maximum current year's credit is:
 - \$500 for single or head of household
 - \$1,000 for married filing joint
- Credit eligible contributions made to a qualifying charitable organization or a qualifying foster care charitable organization that are made on or before the 15th day of the fourth month following the close of the taxable year may be applied to either the current or the

preceding taxable year and is considered to have been made on the last day of that taxable year. For example, a taxpayer who files a 2016 calendar year end tax return may claim qualifying contributions made between January 1, 2017 and April 18, 2017 on either the 2016 or 2017 income tax return.

NOTE: *Because calendar year filers have until April 18, 2017, to file their 2016 tax return, these taxpayers also have until April 18, 2017, to make qualifying contributions and claim these credits on their 2016 return.*

- If you have a carryover amount from a prior year for cash contributions made to a qualifying foster care charitable organization for which you claimed a credit on Form 321, you **must** claim the carryover amount on Form 321. Do not claim any carryover amount on Form 352 from contributions made to qualifying foster care charities and claimed on Form 321 in prior years.

Credit for Contributions Made or Fees Paid to Public Schools (Arizona Form 322)

The law providing for a credit for contributions made or fees paid to a public school by a taxpayer or on behalf of a taxpayer was amended to allow a taxpayer to claim a credit for contributions made or fees paid to a public school for extracurricular activities which may or may not require an enrolled student to pay fees to participate in a qualifying extracurricular activity. For more information on what qualifies as an extracurricular activity for the purpose of this credit, see Form 322.

Recent legislation also expanded what qualifies as an extracurricular activity. Beginning 2016, contributions made or fees paid for cardiopulmonary resuscitation training qualify for this credit. For more information, see Form 322.

Credit for Contributions to Private School Tuition Organizations (Arizona Form 323)

The allowable current year's credit for contributions to private school tuition organizations was adjusted for inflation purposes. For 2016, the maximum current year's credit is:

- \$545 for single or head of household
- \$1,090 for married filing joint

Solar Liquid Fuel Credit (Arizona Form 344)

The credit for solar liquid fuel was expanded for taxable years beginning from and after December 31, 2015, through December 31, 2026. Previously, the credit was limited to costs incurred during the taxable year costs for research and development associated with solar liquid fuel.

For 2016 taxable years, the credit also includes costs for the production of solar liquid fuel in this state in commercial quantities, and for costs incurred during the taxable year to

convert or modify existing motor vehicle fuel service stations for the retail sale of solar liquid fuel to customers. For more information, see Arizona Form 344.

Credit for Contributions Made to Certified School Tuition Organization (Arizona Form 348)

The allowable current year's credit for contributions to a certified school tuition organization was adjusted for inflation purposes. For 2016, the maximum current year's credit is:

- \$542 for single or head of household
- \$1,083 for married filing joint

2016 Resident Personal Income Tax Return (Short Form)

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications

To view or print the department's publications, go to our website and click on *Publications*.

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** For free *e-file* requirements, go to our website at www.azdor.gov.

Who Can Use Form 140A?

You can use Form 140A to file for 2016 if **all** of the following apply to you:

- You (and your spouse if married filing a joint return) are both full year residents of Arizona.
- Your Arizona **taxable income** is less than \$50,000, regardless of your filing status.
- You are a calendar year filer.
- You are not making any adjustments to income.
- You do not itemize deductions.
- The **only** tax credits you will claim are:
 - the Family Income Tax credit
 - the Property Tax credit
 - the credit for Increased Excise Taxes
- You are **not** claiming estimated tax payments.

NOTE: *Do not use Form 140A if you are an active duty military member. You may subtract all of your active duty military pay included in your federal adjusted gross income, but you cannot do this on Form 140A. To take this subtraction, you must file your 2016 return using Arizona Form 140. For more information, see Form 140 instructions.*

Do You Have to File?

Arizona Filing Requirements These rules apply to all Arizona taxpayers.		
You must file if you are:	and your Arizona adjusted gross income is at least:	or your gross income is at least:
• Single	\$ 5,500	\$15,000
• Married filing joint	\$11,000	\$15,000
• Married filing separate	\$ 5,500	\$15,000
• Head of household	\$ 5,500	\$15,000

If you are an Arizona resident, you must report income from **all** sources including **out-of-state** income.

To see if you have to file, figure your gross income the same as you would figure your gross income for federal income tax purposes. Then, you should exclude income Arizona law does not tax.

Income Arizona law does not tax includes:

- interest from U.S. Government obligations,
- social security retirement benefits received under Title II of the Social Security Act,
- benefits received under the Railroad Retirement Act, tier 1 or tier 2 railroad retirement benefits, railroad disability benefits reported on federal forms RRB-1099 and RRB-1099-R, railroad unemployment benefits and railroad sickness payments paid by the Railroad Retirement Board, or
- pay received for active service as a member of the Reserves, National Guard or the U.S. Armed Forces.

You can find your Arizona adjusted gross income on line 17 of Arizona Form 140A.

NOTE: *Even if you do not have to file, you must still file a return to get a refund of any Arizona income tax withheld.*

Do You Have to File if You Are an American Indian?

You must file if you meet the Arizona filing requirements unless **all** of the following apply to you:

- You are an enrolled member of an Indian tribe.
- You live on the reservation established for that tribe.
- You earned **all** of your income on that reservation.

Enrolled members of American Indian tribes that must file a return may subtract wages earned while living and working on their tribe's reservation. **If you are eligible to subtract these wages, you must file Arizona Form 140.** In this case, do not file Form 140A. For more information, see the department's ruling, ITR 96-4, *Income Taxation of Indians and Spouses*.

Do You Have to File if You Are the Spouse of an American Indian and You Are Not an Enrolled Indian?

You must file if you meet the Arizona filing requirements. For more information on the tax treatment of spouses of American Indians, see the department's ruling, ITR 96-4, *Income Taxation of Indians and Spouses*.

Do You Have to File if You Are in the Military?

You must file if you meet the Arizona filing requirements unless **all** the following apply to you:

- You are an active duty member of the United States armed forces.
- Your only income for the taxable year is pay received for active duty military service.
- There was no Arizona tax withheld from your active duty military pay.

If Arizona tax was withheld from your active duty military pay, you must file an Arizona income tax return to claim any refund you may be due from that withholding.

You must also file an Arizona income tax return if you have any other income besides pay received for active duty military service.

If you are an Arizona resident and you have to file an Arizona return, you should file using Form 140. If you were an Arizona resident when you entered the service, you remain an Arizona resident, no matter where stationed, until you establish a new domicile.

As an Arizona resident, you must report all of your income, no matter where stationed. You must include your military pay, but using Form 140, you may subtract all pay received for active duty military service; to the extent it is included in your federal adjusted gross income.

If you are not an Arizona resident, but stationed in Arizona, the following applies to you:

- You are not subject to Arizona income tax on your military pay.
- You must report any other income you earn in Arizona. Use Arizona Form 140NR, *Nonresident Personal Income Tax Return*, to report this income.

To find out more, see the department's publication, Pub 704, *Taxpayers in the Military*.

Residency Status

If you are not sure if you are an Arizona resident for state income tax purposes, we may be able to help. See the department's procedure, ITP 92-1, *Procedure for Determining Residency*.

Residents

You are a resident of Arizona if your domicile is in Arizona. Domicile is the place where you have your permanent home. It is where you intend to return if you are living or working temporarily in another state or country. If you leave Arizona for a temporary period, you are still an Arizona resident while gone. A resident is subject to tax on all income no matter where the income is earned.

Part-Year Residents

If you are a part-year resident, you must file Arizona Form 140PY, *Part-Year Resident Personal Income Tax Return*.

You are a part-year resident if you did either of the following during 2016:

- You moved into Arizona with the intent of becoming a resident.
- You moved out of Arizona with the intent of giving up your Arizona residency.

Nonresidents

If you are a nonresident, you must file Arizona Form 140NR, *Nonresident Personal Income Tax Return*.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 2016, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.

If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should use the form the taxpayer would have used. The person who files the return should print the word "deceased" after the decedent's name in the address section of the form. Also, enter the date of death after the decedent's name.

If your spouse died in 2016, and you did not remarry in 2016 or if your spouse died in 2017 before filing a return for 2016, you may file a joint return. If your spouse died in 2016, the joint return should show your spouse's 2016 income before death and your income for all of 2016. If your spouse died in 2017, before filing the 2016 return, the joint return should show all of your income and all of your spouse's income for 2016. Print "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign the return.

Are Any Other Returns Required?

You may also have to file a fiduciary income tax return (Form 141AZ). For details about filing a fiduciary income tax return, call the department at (602) 255-3381.

Claiming a Refund for a Deceased Taxpayer

If you are claiming a refund for a deceased taxpayer, you **must** complete Arizona Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*.

Place the completed Form 131 on top of the front of the return.

What Are the Filing Dates and Penalties?

When Should You File?

Your 2016 calendar year tax return is due no later than midnight, April 18, 2017. File your return as soon as you can after January 1, but no later than April 18, 2017.

NOTE: Because April 15, 2017, falls on a Saturday, and District of Columbia Emancipation Day will be observed on April 17, 2017, you have until Tuesday, April 18, 2017, to file your return.

What if You Cannot File on Time?

You may request an extension if you know you will not be able to file on time.

NOTE: An extension does not extend the time to pay your income tax. See the instructions for Arizona Form 204.

To get a filing extension, you can either

- Apply for a state extension. To apply for a state extension, file Arizona Form 204 by April 18, 2017. See Form 204 for details. You do not have to include a copy of the extension with your return when you file, but make sure that you check box **82F** on page 1 of the return. If you must make a payment, use Arizona Form 204, or visit www.AZTaxes.gov to make an electronic payment.
- Use your federal extension (federal Form 4868). File your Arizona return by the same due date. You do not have to include a copy of your federal extension with your return, but make sure that you check box **82F** on page 1 of the return.

NOTE: Because October 15, 2017, falls on a Sunday, you have until Monday, October 16, 2017, to file your return.

When Should You File if You Are a Nonresident Alien?

The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 18, 2017, even though your federal return is due on June 15, 2017. If you want to file your Arizona return after April 18, 2017, you must ask for a filing extension. You must file this request by April 18, 2017. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 16, 2017. See Arizona Form 204 for extension filing details.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months.

Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 16, 2017, even though your federal return will not be due until December 15, 2017.

If you file your 2016 Arizona calendar year return after October 16, 2017, your return will be late.

NOTE: Because October 15, 2017, falls on a Sunday, you have until October 16, 2017, to file your return.

What if You File or Pay Late?

If you file or pay late, we will charge you interest and penalties on the amount you owe. If the U.S. Post Office postmarks your 2016 calendar year return by April 18, 2017, your return will not be late. You may also use certain private delivery services designated by the Internal Revenue Service (IRS) to meet the “timely mailing as timely filed” rule. For more information, see “Mailing Your Return” at the end of these instructions.

Late Filing Penalty

If you file late, we will charge you a late filing penalty. This penalty is 4½% (.045) of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25% (.25) of the tax found to be remaining due.

Late Payment Penalty

If you pay your tax late, we will charge you a late payment penalty. This penalty is ½ of 1% (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed a total of 10% (.10) of the unpaid tax.

Extension Underpayment Penalty

If you file your return under an extension, you must pay 90% (.90) of the tax shown on your return by the return's original due date. If you do not pay this amount, we may charge you a penalty. This penalty is ½ of 1% (.005) of the tax not paid for each 30-day period or fraction of a 30-day period. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed 25% (.25) of the unpaid tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

NOTE: If you are subject to two or more of the above penalties, the total cannot exceed 25%.

Interest

We charge interest on any tax not paid by the due date. We will charge you interest even if you have an extension. If you have an extension, we will charge you interest from the original due date until the date you pay the tax. The Arizona interest rate is the same as the federal rate.

When Should You Amend a Return?

If you need to make changes to your return after you have filed, **do not** file a new return using Form 140A. You **must** file Arizona Form 140X, *Individual Amended Income Tax Return*. File your amended return after your original return has processed. Generally, you have four years to amend a return to claim a refund.

If you amend your federal return for any year, you must also file a Form 140X for that year.

If the IRS makes a change to your federal taxable income for any year, you must report that change to Arizona. You must file Form 140X within 90 days of the final determination of the IRS. You may use one of the following two options to report this change.

Option 1

You may file a Form 140X for that year. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Include a complete copy of the federal notice with your Form 140X.

Option 2

You may file a copy of the final federal notice with the department within 90 days of the final determination of the IRS. If you choose this option, you must include a statement in which you must:

1. Request that the department recompute your tax.
2. Indicate if you agree or disagree with the federal notice.

If you do not agree with the federal notice, you must also include any documents that show why you do not agree.

If you choose option 2, mail the federal notice and any other documents to:

Individual Income Audit
Arizona Department of Revenue
PO Box 29084
Phoenix, AZ 85038-9084

Line-by-Line Instructions

Tips for Preparing Your Return

- Make sure that you write your Social Security Number (SSN) on your return.
- Complete your return using black ink.
- You **must** round dollar amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Do not enter cents.
- You must complete your federal return before you can start your Arizona return.
- Make sure you include your daytime telephone number.

Entering Your Name, Address, and SSN

Lines 1, 2, and 3 -

Print or type your name, address, and SSN in the space provided. If you are filing a joint return, enter your SSNs in the same order as your names. *If your name appears first on the return, make sure your SSN is the first number listed.*

If you are married filing separately, enter your name and SSN on the first line 1. Enter your spouse's name and SSN on the second line 1. If you are a nonresident of the United States or a resident alien who does not have an SSN, use the individual taxpayer identification number (ITIN) the IRS issued to you.

NOTE: Make sure your SSN is correct. If you are filing a joint return, also make sure you list your SSNs in the same order every year.

Make sure that you enter your SSN on your return. Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It will take longer to process your return if SSNs are missing, incorrect, or unclear.

Use your current home address. The department will mail your refund or correspond with you at that address. For a deceased taxpayer, see page 2 of these instructions.

Foreign Addresses

If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Last Name(s) Used in Last 4 Prior Years

If the last name that you or your spouse are using on this return is not the same as the last name you or your spouse used on returns filed for the last 4 years, enter any other last name(s) that you or your spouse used when filing your return during the last 4 years.

Identification Numbers for Paid Preparers

If you pay someone else to prepare your return, that person must also include an identification number where requested.

A paid preparer may use any of the following:

- his or her PTIN,
- his or her SSN, or
- the EIN for the business.

A paid preparer who fails to include the proper identification number may also be subject to a penalty.

Determining Your Filing Status

The filing status that you use on your Arizona return may be different from that used on your federal return.

Use this section to determine your filing status. Check the correct box (4 through 7) on the front of Form 140A.

If you qualify as married for federal purposes, you qualify as married for Arizona purposes and must file using the status of either married filing joint or married filing separate.

If you are single you must file as single or if qualified you may file as head of household (see the instructions for box 5).

Box 4 - Married Filing Joint Return

If you are married and filing a joint return, check box 4.

You may file a joint return if you were married as of December 31, 2016. It does not matter whether or not you were living with your spouse. You may file a joint return, even if you and your spouse filed separate federal returns.

You may file a joint return if your spouse died during 2016 and you did not remarry in 2016. See page 2 of these instructions for details.

Form 140A is for full year residents only. You may not file a joint Arizona income tax return on Form 140A if any of the following apply:

- Your spouse is a nonresident alien (citizen of and living in another country).

- Your spouse is a resident of another state.
- Your spouse is a part-year Arizona resident.

If filing a joint return with your nonresident spouse, you must file a joint return using Arizona Form 140NR. See Form 140NR instructions.

If filing a joint return with your part-year resident spouse, you must file a joint return using Arizona Form 140PY. See Form 140PY instructions.

NOTE: For more information, see the department's ruling, *ITR 14-1, Filing a Joint Tax Return When a Resident Spouse is Married to a Part-Year Resident or Nonresident.*

Box 5 - Head of Household

If you are filing as a head of household, check box 5.

You may file as head of household on your Arizona return, only if one of the following applies:

- You qualify to file as head of household on your federal return.
- You qualify to file as a qualifying widow or widower on your federal return.

Box 6 - Married Filing Separate Return

If you are filing a separate return, check box 6 and enter your spouse's name and SSN on the second line 1.

If you were married as of December 31, 2016, you may choose to file a separate return. You may file a separate return, even if you and your spouse filed a joint federal return.

Arizona is a community property state. If you file a separate return, you must figure how much income to report using community property laws. Under these laws, a separate return must reflect one-half of the community income from all sources plus any separate income.

When you file separate returns, you must account for community deductions and credits on the same basis as community income. Both you and your spouse must either itemize or not itemize. If one of you itemizes, you both must itemize. If one of you takes a standard deduction, you both must take a standard deduction. One of you may not claim a standard deduction while the other itemizes.

If you and your spouse support a dependent child from community income, either you or your spouse may claim the dependent. Both of you cannot claim the same dependent on both returns.

For more information, see the department's ruling, *ITR 93-18, Income Reporting Requirements for Married Arizona Residents Who File Separate Arizona Individual Income Tax Returns*, and *ITR 93-19, Deductions, Exemptions, and Credits for Married Taxpayers Who File Separate Arizona Individual Income Tax Returns*.

NOTE: In some cases, you may treat community income as separate income. For more information, see the department's ruling, *ITR 93-22, When Community Income May Be Treated as Separate Income*.

If one spouse is a resident and the other spouse is not, other special rules may apply when filing a separate return. For more information, see the department's ruling, *ITR 93-20, Income Reporting Requirements of Resident and Nonresident Spouses Who File Separate Arizona Individual Income Tax Returns*; and publication, *Pub. 200, Income Tax Issues Affecting Married and Divorced Taxpayers*.

Box 7 - Single Return

If you are filing as single, check box 7.

Use this filing status if you were single on December 31, 2016. You are single if any of the following apply to you:

- You have never been married.
- You are legally separated under a decree of divorce or of separate maintenance.
- You were widowed before January 1, 2016, and you did not remarry in 2016, and you do not qualify to file as a qualifying widow or widower with dependent children on your federal return.

NOTE: If you got divorced during the year, see the department's *Individual Income Tax Ruling, ITR 14-2, Reporting Income, Deductions, Exemptions, and Withholding for Divorced Individuals for the Year of Divorce*; and publication, *Pub. 200, Income Tax Issues Affecting Married and Divorced Taxpayers, for help completing your return*.

Exemptions

Enter the **number** of exemptions you are claiming in boxes 8, 9, 10, and 11. **Do not put a check mark.** You may lose the exemption if you put a checkmark in these boxes. You may lose the dependent exemption if you do not complete the Dependent Section, on page 1. You may lose the exemption for qualifying parents or grandparents if you do not complete the Dependent Section, on page 1.

Box 8 - Age 65 or Over

- If you are single or filing as head of household, enter "1" in box 8 if you were 65 or older in 2016 and not claimed as a dependent by another taxpayer.
- If you are married filing a joint return, enter "1" in box 8 if you were 65 or older and not claimed as a dependent by another taxpayer or your spouse was 65 or older in 2016 and not claimed as a dependent by another taxpayer. Enter "2" in box 8 if both you and your spouse were 65 or older in 2016 and neither of you are claimed as a dependent by another taxpayer.
- If you are married and filing a separate return, enter "1" in box 8 if you were 65 or older and not claimed by another taxpayer. You cannot take an exemption for your spouse. Your spouse, if 65 or older and not claimed by another taxpayer, may take this exemption on his/her own separate return.

Box 9 - Blind

If you or your spouse were partially blind as of December 31, 2016, you must get a statement certified by your eye doctor or registered optometrist that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses.
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to that effect instead. You must keep the statement for your records.

- If you are single or filing as head of household, enter "1" in box 9 if you are totally or partially blind.
- If you are married filing a joint return, enter "1" in box 9 if you or your spouse is totally or partially blind. Enter "2" in box 9 if both you and your spouse are totally or partially blind.
- If you are married and filing a separate return, you may take an exemption for yourself if you are totally or partially blind. You may only claim an exemption for your spouse if (1) your spouse is totally or partially blind, (2) has no Arizona adjusted gross income for the calendar year, and (3) is not the dependent of another taxpayer. Enter "1" in box 9 if you are totally or partially blind or your spouse is totally or partially blind and your spouse meets the above criteria. Enter "2" in box 9 if you are totally or partially blind and your spouse is totally or partially blind and your spouse meets the above criteria.

Box 10 - Dependents

NOTE: *If a person who qualifies as your dependent is also a qualifying parent or grandparent, you may claim that person as a dependent in Box 10, or you may claim that person as a qualifying parent or grandparent in Box 11. You may **not** claim that same person in both Box 10 and Box 11.*

You must complete the Dependent section on page 1 (and page 3, if more space is needed) of your return before you can total your dependent exemptions. You may claim only the following as a dependent:

- A person that qualifies as your dependent on your federal return.
If you do not claim a dependent exemption for a student on your federal return in order to allow the student to claim a federal education credit on the student's federal return, you may still claim the exemption on your Arizona return. For more information, see the department's ruling, ITR 05-02, *Will Arizona Allow a Dependent Exemption When a Taxpayer Does Not Claim Federal Exemption in Order to Claim the Education Credit?*
- A person who is age 65 or over (related to you or not) that does not qualify as your dependent on your federal return, but one of the following applies:
 1. In 2016, you paid more than one-fourth of the cost of keeping this person in an Arizona nursing care institution, an Arizona residential care institution, or an Arizona assisted living facility. Your cost must be more than \$800.
 2. In 2016, you paid more than \$800 for either Arizona home health care or other medical costs for the person.

- A stillborn child if the following applies:
 1. The stillbirth occurred during 2016.
 2. You received a certificate of birth resulting in stillbirth from the Arizona Department of Health Services.
 3. The child would have otherwise been a member of your household.

Box 11 - Qualifying Parents and Grandparents

NOTE: *If a person who is a qualifying parent or grandparent also qualifies as your dependent, you may claim that person as a dependent in Box 10, or you may claim that person as a qualifying parent or grandparent in Box 11. You may **not** claim that same person in both Box 10 and Box 11.*

You must complete the Qualifying parents and grandparents section on page 1 (and page 3, if more space is needed), before you can total your exemptions for qualifying parents and grandparents. A qualifying parent or grandparent may be any one of the following.

- Your parent, grandparent, or great grandparent, etc.
- If married filing a joint return, your spouse's parent, grandparent, or great grandparent, etc.

You may claim this exemption if **all** of the following apply.

1. The parent, grandparent or great grandparent was 65 years old or older during 2016.
2. The parent, grandparent or great grandparent lived in your principal residence for the entire taxable year.
If your parent or grandparent died during the taxable year, this requirement will still be met if he or she lived with you for the entire part of the year in which he or she was alive. Temporary absences by the parent or grandparent for special circumstances, such as a hospital stay or care in a hospice facility, count as time lived in the taxpayer's principle residence.
3. You paid more than one-half of the support and maintenance costs of the parent or grandparent during the taxable year.

To help you determine if you paid more than one-half of your parent or grandparent's support during the taxable year, it is recommended that you review the department's procedure, ITP 14-1, *Procedure for Determining Support for Purposes of the Parents and Grandparents Exemption Allowed under A.R.S. § 43-1023(C)*, and complete the worksheet. Keep the worksheet for your records.

4. The parent or grandparent required assistance with activities of daily living.
The term "activities of daily living" means two or more of the listed categories. Activities of daily living include both basic activities of daily living and instrumental activities of daily living. The categories of activities of daily living are dressing, eating, ambulating, toileting, medicating and hygiene, shopping, housekeeping, managing personal finances, basic communication, food-preparation and transportation.

For more information regarding what the term “activities of daily living” means when determining an Arizona resident taxpayer’s eligibility for this exemption, see the department’s ruling, ITR 14-3, *“Activities of Daily Living” for the Purpose of the Exemption Allowed Under A.R.S. § 43-1023(C)*.

To help you determine if your parent or grandparent required assistance with activities of daily living to meet this requirement, it is recommended that you review the department’s procedure, ITP 14-2, *Procedure for Determining Whether a Parent or Grandparent Requires Assistance with Activities of Daily Living for Purposes of the Exemption Allowed under A.R.S. § 43-1023(C)*, and complete the checklist. Keep the checklist for your records.

You may lose the exemption if you do not furnish this information.

Enter the total **number** of dependents listed in Box 10.

Qualifying parents and grandparents

Enter the following in columns (a) through (f):

- a) The name of the qualifying parent or grandparent.
- b) The SSN of the qualifying parent or grandparent.
- c) The qualifying parent’s or grandparent’s relationship to you, or your spouse if filing a joint return.
- d) The number of months the qualifying parent or grandparent lived in your home during 2016.

Temporary absences: Temporary absences by the parent or grandparent for special circumstances, such as a hospital stay or care in a hospice facility, count as time lived in the taxpayer’s principal residence.

- e) Check the box if this person is age 65 or older.
- f) Check the box if this person died in 2016.

You may lose the exemption if you do not furnish this information.

Enter the total **number** of qualifying parents and grandparents listed in box 11.

Dependents

Completing the Dependent Section

If you need additional lines to list **all** of your dependents, including qualifying parents and grandparents, **complete page 3, Dependent Information – Continuation Sheet**, and include this page with your return. **Be sure to check the box on page 1 indicating you are completing page 3.** Do not include page 3 with your return if you do not use it.

Dependent information: children and other dependents

Enter the following in columns (a) through (f):

- a) The dependent's name. If you are claiming an exemption for a stillborn child and the child was not named, enter “stillborn child” in place of a name.
- b) The dependent's SSN. If you are claiming an exemption for a stillborn child, enter the certificate number from the certificate of birth resulting in stillbirth.
- c) The dependent's relationship to you.
- d) The number of months the dependent lived in your home during 2016. If you are claiming an exemption for a stillborn child, enter the date of birth resulting in the stillbirth.

Temporary absences: Your child or dependent is considered to have lived with you during periods of time when temporarily absent due to special circumstances such as: illness; education; business; or vacation. Your child is also considered to have lived with you during any required hospital stay following birth, as long as the child would have lived with you during that time but for the hospitalization.

- e) Check the box if this person did not qualify as a dependent on your federal return.
- f) Check the box if you did not claim this person (student) as an dependent on your federal return in order to allow that student to claim a federal education credit on the student’s federal return.

Totaling Your Income

Line 12 - Federal Adjusted Gross Income

You must complete your federal return before you enter an amount on line 12. You must complete a 2016 federal return to figure your federal adjusted gross income. You must complete a federal return even if you do not have to file a federal return.

Arizona uses federal adjusted gross income as a starting point to determine Arizona taxable income. Your federal adjusted gross income is your Arizona gross income.

NOTE: *Be sure to use your federal adjusted gross income and not your federal taxable income.*

Exemptions

Line 13 - Age 65 or Over

Multiply the number you entered in box 8 by \$2,100.

Line 14 - Blind

Multiply the number you entered in box 9 by \$1,500.

Line 15 - Dependents

Multiply the number you entered in box 10 by \$2,300.

Line 16 - Qualifying Parents and Grandparents

Multiply the number you entered in box 11 by \$10,000.

Line 17 - Arizona Adjusted Gross Income

Subtract lines 13, 14, 15 and 16 from line 12.

Figuring Your Tax

Line 18 - Standard Deduction

If your filing status is:	Your standard deduction is:
• Single	\$5,099
• Married filing separate	\$5,099
• Married filing joint	\$10,189
• Head of household	\$10,189

Line 19 - Personal Exemptions

The amount you may claim as a personal exemption depends on your filing status. If married, the amount you may claim as a personal exemption also depends on whether you or your spouse claims dependents.

You may use the following chart to figure your personal exemption. If married, you may also use Arizona Form 202, *Personal Exemption Allocation Election*, to figure your personal exemption.

Personal Exemption Chart	
If you checked filing status:	Enter:
• Single (Box 7)	\$2,100
• Married filing joint return (Box 4) and claiming no dependents (Box 10)	\$4,200
• Married filing joint return (Box 4) and claiming at least one dependent (Box 10) excluding persons listed who did not qualify as a dependent on your federal return [Box 10, column (e)].	\$6,300
• Head of household and you are not married (Box 5)	\$4,200
• Head of household and you are a married person who qualifies to file as head of household (Box 5)	\$3,150, or Complete Form 202
• Married filing separate return (Box 6) with neither spouse claiming any dependents (Box 10)	\$2,100, or Complete Form 202
• Married filing separate return (Box 6) with one spouse claiming at least one dependent (Box 10) excluding persons listed who did not qualify as a dependent on your federal return [Box 10, column (e)].	\$3,150, or Complete Form 202

A married couple who does not claim any dependents may take one personal exemption of \$4,200. If the husband and wife file separate returns, either spouse may take the entire \$4,200 exemption, or the spouses may divide the \$4,200 between them. You and your spouse must complete Form 202 if either you or your spouse claims a personal exemption of more than \$2,100. If you and your spouse do not complete Form 202, you may take an exemption of only \$2,100 (one-half of the total \$4,200).

A married couple who claims at least one dependent may take one personal exemption of \$6,300. If the husband and wife file

separate returns, either spouse may take the entire \$6,300 exemption, or the spouses may divide the \$6,300 between them. You and your spouse must complete Form 202 if either you or your spouse claims a personal exemption of more than \$3,150. If you and your spouse do not complete Form 202, you may take an exemption of only \$3,150 (one-half of the total \$6,300).

If you are a married person who qualifies to file as a head of household, you may take the entire \$6,300 personal exemption or you may divide the exemption with your spouse. You and your spouse must complete Form 202 if either you or your spouse claims a personal exemption of more than \$3,150. If you and your spouse do not complete Form 202, you may take an exemption of only \$3,150 (one-half of the total \$6,300).

The spouse who claims more than one-half of the total personal exemption must include the original Form 202 with his or her return. The spouse who claims less than one-half of the total personal exemption must include a copy of the completed Form 202 with his or her return.

Line 20 - Arizona Taxable Income

Subtract lines 18 and 19 from line 17 and enter the difference. Use this amount to find your tax using the Optional Tax Tables.

STOP! You must file a Form 140 if your Arizona taxable income is \$50,000 or more.

Line 21 - Tax Amount

Enter the tax from the Optional Tax Tables.

Line 22 - Family Income Tax Credit

 **E-file** software will let you know if you are eligible and will figure the credit for you.

NOTE: The family income tax credit will only reduce your tax and cannot be refunded.

You may take this credit if your income does not exceed the maximum income allowed for your filing status. You may qualify for this credit even if your parents can claim you as a dependent on their income tax return.

- Complete Steps 1, 2, and 3 to see if you qualify for this credit.
- If you qualify to take this credit, complete the worksheet in Step 4.

Step 1

Enter the amount from Form 140A, page 1, line 12.	\$
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Step 2

Look at the following tables. Find your filing status.

- Use Table I if married filing a joint return.
- Use Table II if head of household.
- Use Table III if single or married filing a separate return.

Step 3

- Look at the column (a) labeled "number of dependents" and find the number of dependents you are claiming on

Form 140A, page 1, box 10, excluding persons listed who did not qualify as your dependent on your federal return [Box 10, column (e)].

- Find the maximum income [in column (b)] for the number of dependents you are claiming.
- Compare that income [the amount in column (b)] with the income listed in Step 1.

If the amount entered in Step 1 is equal to or less than the maximum income allowed for the number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as your dependent on your federal return, you qualify to claim this credit. To figure your credit, complete Step 4.

Table I Married Filing Joint	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return [Box 10, column (e)].	Maximum Income
• 0 or 1	\$20,000
• 2	\$23,600
• 3	\$27,300
• 4 or more	\$31,000

Table II Head of Household	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return [Box 10, column (e)].	Maximum Income
• 0 or 1	\$20,000
• 2	\$20,135
• 3	\$23,800
• 4	\$25,200
• 5 or more	\$26,575

Table III Single or Married Filing Separate	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return [Box 10, column (e)].	Maximum Income
• 0 or more	\$10,000

Step 4

If you qualify to claim the credit complete worksheet II.

Worksheet II You must complete Steps 1 through 3 before you complete this Worksheet.	
1. Enter the number of dependents you entered on Form 140A, page 1, box 10, excluding persons listed who did not qualify as a dependent on your federal return [Box 10, column (e)].	
2. Number of personal exemptions. If you checked filing status 4, enter the number 2. If you checked filing status 5, 6, or 7, enter the number 1.	
3. Add lines 1 and 2. Enter the total.	
4. Multiply the number on line 3 by \$40. Enter the result.	\$
5. If you checked filing status 4 or 5, enter \$240 here. If you checked filing status 6 or 7, enter \$120 here.	\$
6. Enter the lesser of line 4 or line 5. Also, enter this amount on Form 140A, page 1, line 22.	\$

Line 23 - Balance of Tax

Subtract line 22 from line 21. Enter the difference. If line 22 is more than line 21, enter zero.

Totaling Payments and Credits

Line 24 - Arizona Income Tax Withheld

Enter the Arizona income tax withheld shown on the Form(s) W-2 from your employer. Include the Form(s) W-2 after the last page of your return.

NOTE: You should receive your Form(s) W-2 no later than January 31. If you did not receive a Form W-2 or you think your Form W-2 is wrong, contact your employer.

Line 25 - 2016 Arizona Extension Payment (Form 204)

Use this line to report the payment you sent with your 2016 extension request (Arizona Form 204) or the electronic extension payment you made using www.AZTaxes.gov.

Line 26 - Increased Excise Tax Credit

You may claim this credit if you meet **all** of the following:

- You **must** have an SSN that is valid for employment.
- You meet the income threshold for your filing status;
 - If you are married filing a joint return, or a head of household, you may claim this credit if the amount on Form 140A, line 12, is \$25,000 or less.
 - If you are single or married filing a separate return, you may claim this credit if the amount on Form 140A, line 12, is \$12,500 or less.
- You are not claimed as a dependent by any other taxpayer.
- You were not sentenced for at least 60 days of 2016 to a county, state, or federal prison.

NOTE: If you are filing a joint return with your spouse, and your spouse was sentenced for at least 60 days during 2016 to a county, state or federal prison, you may claim the Excise Tax Credit if you otherwise qualify to claim the credit, but you cannot claim the credit for your spouse. If your spouse has a valid SSN, but you do not, neither you nor your spouse can claim this credit.

For complete information on how incarceration affects this credit, see the department’s publication, Pub. 709, *Excise Tax Credit – How Does Incarceration Affect Eligibility?*

If you are married filing a joint return, you may also claim a credit for your spouse if your spouse has either a valid SSN or an ITIN issued by the IRS.

If you also claim a credit for qualifying children, your qualifying children must have either a valid SSN or an ITIN issued by the IRS. To figure your credit, complete the following worksheet.

NOTE: Do not complete the following worksheet if you are claiming the property tax credit on Arizona Form 140PTC. Use Form 140PTC to figure both the credit for increased excise taxes and the property tax credit.

If you are claiming both the credit for increased excise taxes and the property tax credit, enter the increased excise tax credit from Form 140PTC, page 1, line 17, here and enter the property tax credit from Form 140PTC, page 1, line 15, on Form 140A, line 27.

Credit for Increased Excise Taxes Worksheet		
If you checked filing status 4 or 5, is the amount on Form 140A, line 12, \$25,000 or less? If you checked filing status 6 or 7, is the amount on Form 140A, line 12, \$12,500 or less?	Check one	
	Yes	No
If you checked no, STOP. You do not qualify for this credit. If you checked yes, complete the worksheet.		
1. Enter the number of dependents you entered on Form 140A, box 10, excluding persons who did not qualify as your dependent on your federal return [Box 10, column (e)]. Also, exclude any dependent that is not an Arizona resident.		
2. Number of personal exemptions. If you checked filing status 4, enter the number 2 here. If you checked filing status 5, 6, or 7, enter the number 1 here.		
3. Add lines 1 and 2. Enter the total.		
4. Multiply the amount on line 3 by \$25. Enter the result.	\$	
5. Maximum credit.	\$ 100	00
6. Enter the smaller of line 4 or line 5 here and also on Form 140A, page 1, line 26.	\$	00

NOTE: The credit cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit. If someone else in your household has claimed less than \$100, you may claim the credit as long as all credit claims filed from your household do not exceed \$100.

Line 27 - Property Tax Credit

You may claim the property tax credit if you meet **all** the following:

1. You were either 65 or older in 2016 or, if under age 65, you were receiving SSI Title 16 income from the Social Security Administration.

NOTE: SSI Title 16 income is not the normal Social Security disability.

2. You were an Arizona resident for the full year in 2016.
3. You paid property tax on your Arizona home in 2016. You paid rent on taxable property for the entire year or you did a combination of both.
4. If you lived alone, your total household income was under \$3,751. If you lived with others, the total household income was under \$5,501. To see what income is included in household income, see Arizona Form 140PTC instructions.

Complete Form 140PTC to figure your credit. Enter the amount from Form 140PTC, page 1, line 15. Include Form 140PTC with your return.

TAX TIP: To claim a property tax credit, you must file your claim or extension request by April 18, 2017. You cannot claim this credit on an amended return if you file the amended return after the due date of your return.

Figuring Your Tax Due or Overpayment

Line 28 - Total Payments and Refundable Credits

Add lines 24 through 27. Enter the total.

Line 29 - Tax Due

If line 23 is larger than line 28, you have tax due. Subtract line 28 from line 23 and enter the amount of tax due. Skip line 30.

Line 30 - Overpayment

If line 28 is larger than line 23, subtract line 23 from line 28 and enter the difference.

Line 31 -

Enter the amount from page 1, line 29 (Tax Due) **or** from line 30 (Overpayment).

Making Voluntary Gifts

You can make voluntary gifts to each of the funds shown below. A gift will reduce your refund or increase the amount due with your return.

NOTE: If you make a gift, you cannot change the amount of that gift later on an amended return.

DO NOT STAPLE ANY ITEMS TO THE RETURN.

STOP! If your Arizona taxable income is \$50,000 or more, you must use Arizona Form 140.

82F Check box 82F if filing under extension

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

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

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

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

FILING STATUS: 4 Married filing joint return, 5 Head of household, 6 Married filing separate return, 7 Single. EXEMPTIONS: 8 Age 65 or over, 9 Blind, 10 Dependents, 11 Qualifying parents and grandparents.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88, 81 PM, 80 RCVD

(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) NO. OF MONTHS LIVED IN YOUR HOME IN 2016, (e) if this person did not qualify as a dependent, (f) if you did not claim this person.

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

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2016, (e) if age 65 or over, (f) if died in 2016.

Summary table with 3 columns: Description, Line Number, Amount. Includes Federal adjusted gross income, Exemptions, Balance of Tax, Total payments and refundable credits, and TAX DUE.

Continued on page 2 ->

PLEASE BE SURE TO SIGN THE RETURN ON THE REVERSE SIDE OF THIS PAGE.

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

Your Name (as shown on page 1) _____ Your Social Security Number _____

Voluntary Gifts

31 Enter the amount from page 1, line 29 (Tax Due) or 30 (Overpayment) **31** _____ **00**

32 - 41 Voluntary Gifts to:

Solutions Teams Assigned to Schools.....	32	_____	00	Arizona Wildlife.....	33	_____	00
Child Abuse Prevention	34	_____	00	Domestic Violence Shelter	35	_____	00
Neighbors Helping Neighbors..	37	_____	00	Special Olympics.....	38	_____	00
I Didn't Pay Enough Fund.....	40	_____	00	Sustainable State Parks and Road Fund.....	41	_____	00
Political Party (if amount is entered on line 36 - check only one box):				Political Gift.....	36	_____	00
421 <input type="checkbox"/> Democratic	422 <input type="checkbox"/> Green Party	423 <input type="checkbox"/> Libertarian	424 <input type="checkbox"/> Republican	Veterans' Donations Fund	39	_____	00

43 Total voluntary gifts: Add lines 32 through 41 **43** _____ **00**

Refund or Amount Owed

44 REFUND: If line 31 is an overpayment, subtract line 43 from line 31. If less than zero, enter amount owed on line 45 **44** _____ **00**

Direct Deposit of Refund: **Check box 44A** if your deposit will be ultimately placed in a **foreign account**; see instructions. **44A**

98 C Checking or S Savings

ROUTING NUMBER: _____ ACCOUNT NUMBER: _____

45 AMOUNT OWED: If line 31 is a tax due, add lines 31 and 43. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return..... **45** _____ **00**

PLEASE SIGN HERE

Under penalties of perjury, I declare that I have read this return and any documents with it, and 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 _____

→ SPOUSE'S SIGNATURE _____ DATE _____ SPOUSE'S 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 _____

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

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 <small>(Do not list yourself or spouse.)</small>	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2016	(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 <small>(Do not list yourself or spouse.)</small>	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2016	(e) ✓ if age 65 or over	(f) ✓ if died in 2016
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"/>
11k					<input type="checkbox"/>	<input type="checkbox"/>

DO NOT STAPLE ANY ITEMS TO THE RETURN.

For the calendar year 2016 or fiscal year beginning MM,DD,YY 2,0,1,6 and ending MM,DD,YY 2,0,1,6 **66**

1 Your First Name and Middle Initial	Last Name	Enter your SSN(s).	Your Social Security Number
1 Spouse's First Name and Middle Initial (if filing joint)	Last Name		Spouse's Social Security No.
2 Current Home Address - number and street, rural route		Apt. No.	Daytime Phone (with area code) 94
3 City, Town or Post Office		State	ZIP Code

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
88

- Resident Personal Income Tax Forms – Check only one box:**
- 140 140A 140EZ 140PTC 140ET
 - Part-Year Resident Personal Income Tax, Form 140PY
 - Nonresident Personal Income Tax, Form 140NR
 - Nonresident Composite, Form 140NR

81 PM	80 RCVD
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All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a Saturday, Sunday, or legal holiday. In that case, your request must be postmarked on or before the business day following that Saturday, Sunday, or legal holiday. If you are a calendar year filer, your request for a 2016 filing extension must be postmarked on or before April 18, 2017.

An Arizona extension cannot be granted for more than six months beyond the original due date of the return. Arizona will grant an automatic six-month extension to individuals filing Forms 140, 140A, 140EZ, 140NR, 140PY, 140PTC or 140ET. Arizona will accept a valid federal extension for the period covered by the federal extension. This includes the automatic six-month individual federal filing extension.

CHECK ONE BOX:	Fiscal Tax Year Ending	Return Due Date
<input type="checkbox"/> Individual Calendar Year Filers: (filing Forms 140, 140A, 140EZ, 140NR, 140PY, 140PTC or 140ET) This is a request for an automatic 6-month filing extension		October 16, 2017
<input type="checkbox"/> Individual Fiscal Year Filers: (automatic 6-month extension period) Enter taxable year-end date and 6-month extended due date	<u>MM,DD,YY,YY</u>	<u>MM,DD,YY,YY</u>
<input type="checkbox"/> A federal extension will be used to file this tax return. This form is being used to transmit the Arizona extension payment.		

1 Tax liability for 2016. You may estimate this amount	1		00
2 Arizona income tax withheld during 2016	2	00	
3 Arizona estimated tax payments for 2016	3	00	
4 Credits you will claim on your 2016 return. See Arizona Form 301 for a list of credits. 4	4	00	
5 Add lines 2 through 4	5	00	
6 Balance of Tax: Subtract line 5 from line 1	6	00	
7 Enter amount of payment enclosed with this extension..... PAYMENT ENCLOSED ▶	7	00	

- Make check payable to Arizona Department of Revenue; **write your SSN and tax year on your payment.**
- **Include your payment with this form.**
- For **Nonresident Composite returns**, write "Composite 140NR" on payment and include the tax year and entity's EIN.

- **IMPORTANT:** If you are filing under a federal extension but are making an Arizona extension *payment by credit card or electronic payment*, **do not mail Form 204** to us. We will apply your extension tax payment to your account.
- If you **are** sending a payment with this request, mail to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.
- If you are **not** sending a payment with this request, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

2016 Filing Extension For Individuals

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Legal Research* then click on *Procedures* or *Rulings* and select a tax type from the drop down menu.

Publications

To view or print the department's publications, go to our website and click on *Publications*.

 **Leave the paper behind and e-file your Arizona extension request.**

Visit www.azdor.gov for e-file requirements.

Use of Form 204

Use Arizona Form 204 to apply for an extension of time to file an Arizona Form 140, 140A, 140EZ, 140ET, 140PTC, 140PY, or 140NR. Individuals use this form to apply for an automatic six (6) month extension.

If you are using Form 204 to request a filing extension for an Arizona Form 140NR composite return, enter the partnership or S corporation's employer identification number (EIN) in the area designated for an individual's Social Security Number (SSN).

Also, use Form 204 to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension. However, if you are filing under a federal extension, but making an electronic extension payment or making an extension payment using a credit card, you do not need to mail in Form 204.

Arizona will accept your federal extension for the period covered by the federal extension.

Foreign Address

If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

When to File Form 204

All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a Saturday, Sunday, or legal holiday.

In that case, your request must be postmarked on or before the business day following that Saturday, Sunday or legal holiday. For more information, see the department's general tax ruling,

GTR 16-2, *Timely Filing of Income or Withholding Tax Return - Holidays and Weekends*.

For calendar year filers: *Because April 15, 2017, falls on a Saturday, and District of Columbia Emancipation Day will be observed on April 17, 2017, you have until Tuesday, April 18, 2017, to file the request for an extension.*

Since October 15, 2016, falls on a Sunday, you will have until October 16, 2017, to file your income tax return.

Complete Form 204 to request an automatic six (6) month extension. **Mark your envelope "2016 Extension Request."**

If you are **sending a payment** with this request, mail the form to:

Arizona Department of Revenue
PO Box 29085
Phoenix, AZ 85038-9085

If you are **not sending a payment** with your request, mail the form to:

Arizona Department of Revenue
PO Box 52138
Phoenix, AZ 85072-2138

The department will not return a copy of the Form 204 to you. Be sure to keep a copy of the completed Form 204.

An extension does not extend the time to pay your income tax. You must still pay your tax liability by April 18, 2017, (or by the original due date of your return).

NOTE: *Because April 15, 2017, falls on a Saturday and District of Columbia Emancipation Day will be observed on April 17, 2017, you have until Tuesday, April 18, 2017, to pay your tax liability.*

If you do not pay at least 90% (.90) of the income tax liability disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty. We charge interest from the original due date to the date of payment.

Extension Underpayment Penalty: We impose this penalty if you do not pay at least 90% (.90) of the income tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is ½ of 1% (.005) of the income tax not paid for each 30-day period or fraction of a 30-day period. We impose this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25% (.25) of the unpaid income tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

Nonresident Aliens

The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 18, 2017, even though your federal return is due on June 15, 2017. If you want to file your 2016 Arizona return after April 18, 2017, you must ask for a filing extension.

For Calendar Year Filers: *Because April 15, 2017, falls on a Saturday and District of Columbia Emancipation Day will be observed on April 17, 2017, you have until Tuesday, April 18, 2017, to pay your tax liability.*

Arizona will allow up to a 6-month extension. This will allow you to file your return by October 16, 2017.

NOTE: *Because October 15, 2017, falls on a Sunday, you have until October 16, 2017, to file your return.*

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months.

Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 16, 2017, even though your federal return will not be due until December 15, 2017. If you file your 2016 Arizona calendar year return after October 16, 2017, your return will be late.

Making Your Payment

Individuals may make extension payments by check, electronic check, money order, or credit card.

Partnerships or S corporations making an extension payment on behalf of nonresidents participating in the filing of an Arizona Form 140NR composite return must make that payment by check or money order.

Check or money order

If paying by check or money order, make your check or money order payable to Arizona Department of Revenue.

Write your SSN (or EIN) and *2016 Extension Request* on the **front** of your check or money order.

Include your check or money order with Form 204.

Electronic payment from your checking or savings account

You can make an electronic payment from your checking or savings account to pay your balance due for 2016. There is no fee to use this method. To make an electronic payment, go to www.AZTaxes.gov and click on the “Make a Payment” link.

Be sure to enter the correct routing number and account number for your checking or savings account. You will be charged a \$25 NSF (non-sufficient funds) fee if you provide an incorrect routing number or an incorrect account number. Check with your financial institution to get the correct routing and account numbers.

The “E-Check” option in the “Payment Method” drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

NOTE: *You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.*

Credit card payment

You can pay with your Visa, MasterCard, Discover, or American Express credit card. Go to www.AZTaxes.gov and click on the “Make a Payment” link and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

Instructions Before Mailing

Make sure that you have completed all the information requested on the **front** of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90% (.90) of your Arizona tax liability.

Line 32 - Solutions Teams Assigned to Schools Fund

You may give some or all of your refund to the Solutions Teams Assigned to Schools Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 32.

Gifts go to the Arizona Assistance for Education Fund. The Arizona Board of Education will distribute money to the Arizona Department of Education to fund solutions teams assigned to schools.

Line 33 - Arizona Wildlife Fund

You may give some or all of your refund to the Arizona Wildlife Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 33.

Your gift to the Arizona Wildlife Fund helps protect wildlife in the state. Many species like bald eagles, Apache trout, and black-footed ferrets benefit from your gifts to this fund. Gifts are also used to improve areas for watching wildlife statewide.

Line 34 - Child Abuse Prevention Fund

You may give some or all of your refund to the Arizona Child Abuse Prevention Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 34.

Gifts go to the Arizona Child Abuse Prevention Fund. This fund provides financial aid to community agencies for child abuse prevention programs.

Line 35 - Domestic Violence Shelter Fund

You may give some or all of your refund to the Domestic Violence Shelter Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 35.

Gifts go to the Domestic Violence Shelter Fund. This fund provides financial aid to shelters for victims of domestic violence.

Line 36 - Political Gift

You may give some or all of your refund to a political party. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 36.

If you donate to a political party, complete line 42.

Gifts go to one of the following political parties:

- Democratic
- Green Party
- Libertarian
- Republican

Line 37 - Neighbors Helping Neighbors Fund

You may give some or all of your refund to the Neighbors Helping Neighbors Fund. You may also give more than your

entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 37.

Gifts go to the Neighbors Helping Neighbors Fund. This fund provides eligible recipients with emergency aid in paying utility bills, conserving energy and weatherization.

Line 38 - Special Olympics Fund

You may give some or all of your refund to the Special Olympics Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 38.

Gifts go to the Special Olympics Fund. This fund helps provide programs of the Arizona Special Olympics.

Line 39 - Veterans' Donations Fund

You may give some or all of your refund to the Veterans' Donations Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 39.

Gifts go to the Veterans' Donations Fund, which may be used for veterans in Arizona.

Line 40 - I Didn't Pay Enough Fund

You may give some or all of your refund to the I Didn't Pay Enough Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 40.

Gifts that you make to the I Didn't Pay Enough Fund will aid the state by going to the Arizona general fund.

Line 41 - Sustainable State Parks and Roads Fund

You may give some or all of your refund to the Sustainable State Parks and Roads Fund. You may also give more than your entire refund. If you send in additional money with your return, include that amount on line 45. Enter the amount you want to donate on line 41.

Gifts that you make to the Sustainable State Parks and Roads Fund will aid the state to operate, maintain and make capital improvements to buildings, roads, parking lots, highway entrances and any related structure used to operate state parks.

Line 42 - Political Party

If line 36 has an amount entered, check the box for the political party to which you wish to give. You may select only one party. If you do not select a political party, the department will return the amount on line 36.

Line 43 - Total Voluntary Gifts

Add lines 32 through 41 and enter the total.

Figuring Your Refund or Amount Owed

Line 44 - Refund

If line 31 is an overpayment, subtract line 43 from line 31. Enter your refund on line 44 and skip line 45.

If you owe money to any Arizona state agency, court, county, incorporated city or town and certain federal agencies, your refund may go to pay some of the debt. If so, the department will let you know by letter.

TAX TIP: *If you change your address before you get your refund, let the department know. Write to Refund Desk, Arizona Department of Revenue, PO Box 29216, Phoenix, AZ 85038-9216. Include your SSN in your letter.*

Direct Deposit of Refund

Complete the direct deposit line if you want us to directly deposit the amount shown on line 44 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending a check.

NOTE: *Check the box on line 44A if the direct deposit will ultimately be placed in a foreign account. If you check box 44A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will send you a check instead.*

Why Use Direct Deposit?

- You will get your refund fast – even faster if you e-file!
- Payment is more secure - there is no check to get lost.
- It is more convenient. No trip to the bank to deposit your check.
- It saves tax dollars. A refund by direct deposit costs less to process than a check.

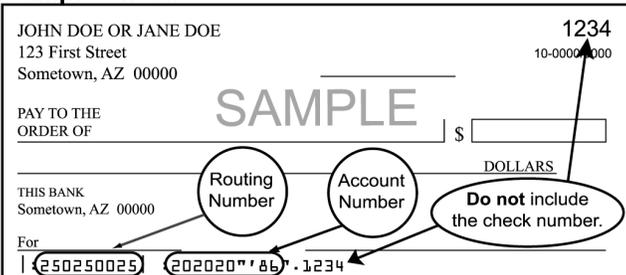
NOTE: *We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

Routing Number

MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER.

The routing number must be nine digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025.

Sample Check



Note: *The routing and account numbers may be in different places on your check.*

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

Account Number

MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.

The account number can be up to 17 characters (both numbers and letters). **DO NOT** include hyphens, spaces, or special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 20202086. Be sure **not** to include the check number.

NOTE: *If the direct deposit is rejected, a check will be mailed instead.*

Line 45 - Amount Owed

If line 31 is a tax due, add lines 31 and 43. Enter the amount you owe on line 45. If you are making voluntary donations on lines 32 through 41 in excess of your overpayment, enter the difference on line 45. You may pay only with a check, electronic check, money order, or credit card.

Check or money order

Include your check or money order with your return. Please do not send cash.

Make your check payable to Arizona Department of Revenue. Write your SSN and tax year on the front of your check or money order.

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

Electronic payment from your checking or savings account

You can make an electronic payment from your checking or savings account to pay your balance due for 2016. There is no fee to use this method. To make an electronic payment, go to www.AZTaxes.gov and click on the “Make a Payment” link.

Be sure to enter the correct routing number and account number for your checking or savings account. You will be charged a \$25 NSF (non-sufficient funds) fee if you provide an incorrect routing number or an incorrect account number. Check with your financial institution to get the correct routing and account numbers.

The “E-Check” option in the “Payment Method” drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

NOTE: *You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.*

Credit card payment

You can pay with your Discover, MasterCard, Visa, or American Express credit card. Go to www.AZTaxes.gov and click on the “Make a Payment” link and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee

based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

Installment Payments

If you cannot pay the full amount shown on line 45 when you file, you may ask to make monthly installment payments. To make this request, complete Arizona Form 140-IA and mail the completed form to the address on the Form 140-IA. **Do not mail Form 140-IA with your income tax return.** You may obtain Arizona Form 140-IA from our website at www.azdor.gov.

If you cannot pay the full amount shown on line 45, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 18, 2017. To limit the interest and penalty charges, pay as much of the tax as possible when you file.

Sign Your Return

You must sign your return. If married filing a joint return, both you and your spouse must sign even if only one had income. Form 140A is not considered a valid return unless you sign it. If the return does not have the proper signatures, the department cannot send a refund check.

Instructions Before Mailing

- **DO NOT STAPLE YOUR RETURN. DO NOT STAPLE ANY SCHEDULE, FORM OR PAYMENT TO YOUR RETURN.**
- Make sure your **NAME** is on the return.
- Make sure your **SSN** is on your return.
- Be sure you enter your daytime telephone number in the space provided on the front of your return.
- Check to make sure that your math is correct. A math error can cause delays in processing your return.
- If claiming **dependent** exemptions, write the number of dependents claimed on the **front** of the return. On page 1 of the return, also write each dependent's name, relationship, SSN, and the number of months that he or she lived in your home.
- If claiming exemptions for qualifying parents or grandparents, write the number of qualifying parents or grandparents claimed on the **front** of the return. On page 1 of the return, also write each parent's or grandparent's name, relationship, SSN, and the number of months that he or she lived in your home.
- Check the **boxes** to make sure you filled in all required boxes.
- If you requested a filing extension, make sure that you check box **82F** on page 1 of the return.
- Sign your return and have your spouse sign, if filing jointly.

- Write your SSN and tax year on the front of your check. Include your check with your return.

The Department of Revenue may charge you \$25 for a check returned unpaid by your financial institution.

- Include **all** required documents.
 1. Include Form(s) W-2 after the last page of your return.
 2. If you are claiming a property tax credit, include a completed Form 140PTC and all required documents.
- Do not send correspondence with your return.

Mailing Your Return

If you are mailing your return, make a copy of your return before mailing. Also, make a copy of any schedules that you are sending in with your return. Keep the copies for your records. Be sure that you file the original and not a copy.

To avoid delays, if you are mailing more than one return, please use separate envelopes for each return.

Where Should I Mail My Return?

If you are **sending a payment** with this return, mail the return to:

Arizona Department of Revenue
PO Box 52016
Phoenix, AZ 85072-2016

If you are **expecting a refund, or owe no tax, or owe tax but are not sending a payment**, mail the return to:

Arizona Department of Revenue
PO Box 52138
Phoenix, AZ 85072-2138

Make sure you put enough postage on the envelope

The U.S. Post Office or United States mail service must postmark your return or extension request by midnight April 18, 2017.

The term "United States mail" includes any private delivery service designated by the United States Secretary of the Treasury pursuant to Internal Revenue Code § 7502(f) and the term "postmark" includes any date recorded or marked by any such designated delivery service.

An income tax return that is mailed to the department is timely filed if it is delivered on or before its due date. Additionally, if the envelope or wrapper containing the return sent through the United States mail bears a postmark of the United States mail and that tax return is delivered to the department after its due date that return will be considered timely filed if all of the following apply:

1. The return was deposited in an official depository of the United States mail;
2. The date of the postmark is no later than the due date;
3. The return was properly addressed; and
4. The return had proper postage.

If the envelope or wrapper containing a return sent through the United States mail bears a private meter postmark made by other than the United States mail, the return is treated as timely filed if both of the following apply:

1. The private meter postmark bears a date on or before the due date for filing; and
2. The return is received no later than the time it would ordinarily have been received from the same point of origin by the same class of U.S. postage. If the return is received by the department within five business days of the private meter postmark date the department will consider this requirement satisfied.

You may also use certain private delivery services designated by the IRS to meet the “timely mailing as timely filed” rule.

For more information, see the department’s ruling, GTR 16-1, *Timely Filing of Income or Withholding Tax Returns Through the United States Mail.*

How Long to Keep Your Return

You must keep your records as long as they may be needed for the administration of any provision of Arizona tax law. Generally, this means you must keep records that support items shown on your return until the period of limitations for that return runs out.

The period of limitations is the period of time in which you can amend your return to claim a credit or refund or the department can assess additional tax. A period of limitations is the limited time after which no legal action can be brought. Usually, this is four years from the date the return was due or filed.

In some cases, the limitation period is longer than four years. The period is six years from when you file a return if you underreport the income shown on that return by more than 25% (.25). The department can bring an action at any time if a return is false or fraudulent, or you do not file a return. To find out more about what records you should keep, get federal Publication 552.

Where is my Refund?

You can check on your refund by visiting www.azdor.gov or AZTaxes.gov and clicking on “Where’s my refund?” or you may call one of the numbers listed on page 1 of these instructions. Before you call, be sure to have a copy of your 2016 tax return on hand. You will need to know your SSN, your filing status and your 5-digit ZIP Code.

Contacting the Department

Your tax information on file with the department is confidential. If you want the department to discuss your tax matters with someone other than yourself, you must authorize the department to release confidential information to that person. You may use Arizona Form 285 to authorize the department to release confidential information to your appointee. See Form 285 for details.

HOW MUCH INCOME CAN YOU HAVE AND PAY NO TAXES?

EXAMPLES:

You still have to file a return, but you pay no taxes if your income is less than the levels shown in the chart below. ***For purposes of this chart, “income” means Arizona adjusted gross income plus the dependent exemption claimed** (Form 140, page 2, line 42 plus the amount on Form 140, page 2, line 40; or Form 140A, page 1, line 17, plus the amount on Form 140A, page 1, line 15, or Form 140EZ, page 1, line 6). *To rely on this chart, you must claim the family income tax credit, if you qualify.*

FILING STATUS				
NUMBER OF DEPENDENTS	SINGLE	MARRIED FILING SEPARATE	UNMARRIED HEAD OF HOUSEHOLD	MARRIED FILING JOINT
0	\$ 8,748	\$ 8,748	N/A	\$ 17,488
1	(A) 10,000	10,568	\$ 19,788	20,000
2	11,818	12,868	20,135	23,600
3	14,118	15,168	23,800	27,300
4	16,418	17,468	25,200	(C) 31,000
5	18,718	19,768	(B) 26,575	31,000

	(A) single, \$10,000 income*, one dependent	(B) unmarried head of household, \$26,575 income*, five dependents	(C) married filing joint, \$31,000 income*, four dependents
Income*	\$ 10,000	\$ 26,575	\$ 31,000
less: Dependent exemption	-2,300	-11,500	-9,200
Standard deduction	-5099	-10,189	-10,189
Personal exemption	-2,100	-4,200	-6,300
Net taxable income	\$ 501	\$ 786	\$ 5,311
Tax (optional tax table)	\$ 14	\$ 17	\$ 138
less: Family tax credit	-80	-240	-240
Tax owed	\$ 0	\$ 0	\$ 0

*For purposes of these examples, “income” means Arizona adjusted gross income plus the dependent exemption claimed.

2016 Optional Tax Tables

If your taxable income is less than \$50,000, use the Optional Tax Tables. If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2016. In this case, you must file using Form 140.

To Find Your Tax: Read down the income column until you find your taxable income shown on Form 140A, line 20. Read across until you find your filing status as shown on Form 140A. Enter the tax on Form 140A, line 21.

Example: Mr. and Mrs. Timely are filing a joint return. Their taxable income on Form 140A, line 20 is \$19,360. First, they find the \$19,350-\$19,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income lines and filing status column meet is \$502. This is the tax amount they must write on Form 140A, line 21.	At Least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	Your Tax Is -			
	19,300	19,350	528	501				
	19,350	19,400	529	502				
	19,400	19,450	530	503				

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
If less than \$20 tax is 0				\$2,000				\$4,000			
Your Tax Is				Your Tax Is				Your Tax Is			
20	50	1	1	2,000	2,050	52	52	4,000	4,050	104	104
50	100	2	2	2,050	2,100	54	54	4,050	4,100	106	106
100	150	3	3	2,100	2,150	55	55	4,100	4,150	107	107
150	200	5	5	2,150	2,200	56	56	4,150	4,200	108	108
200	250	6	6	2,200	2,250	58	58	4,200	4,250	109	109
250	300	7	7	2,250	2,300	59	59	4,250	4,300	111	111
300	350	8	8	2,300	2,350	60	60	4,300	4,350	112	112
350	400	10	10	2,350	2,400	62	62	4,350	4,400	113	113
400	450	11	11	2,400	2,450	63	63	4,400	4,450	115	115
450	500	12	12	2,450	2,500	64	64	4,450	4,500	116	116
500	550	14	14	2,500	2,550	65	65	4,500	4,550	117	117
550	600	15	15	2,550	2,600	67	67	4,550	4,600	118	118
600	650	16	16	2,600	2,650	68	68	4,600	4,650	120	120
650	700	17	17	2,650	2,700	69	69	4,650	4,700	121	121
700	750	19	19	2,700	2,750	71	71	4,700	4,750	122	122
750	800	20	20	2,750	2,800	72	72	4,750	4,800	124	124
800	850	21	21	2,800	2,850	73	73	4,800	4,850	125	125
850	900	23	23	2,850	2,900	74	74	4,850	4,900	126	126
900	950	24	24	2,900	2,950	76	76	4,900	4,950	128	128
950	1,000	25	25	2,950	3,000	77	77	4,950	5,000	129	129
\$1,000				\$3,000				\$5,000			
Your Tax Is				Your Tax Is				Your Tax Is			
1,000	1,050	27	27	3,000	3,050	78	78	5,000	5,050	130	130
1,050	1,100	28	28	3,050	3,100	80	80	5,050	5,100	131	131
1,100	1,150	29	29	3,100	3,150	81	81	5,100	5,150	133	133
1,150	1,200	30	30	3,150	3,200	82	82	5,150	5,200	134	134
1,200	1,250	32	32	3,200	3,250	84	84	5,200	5,250	135	135
1,250	1,300	33	33	3,250	3,300	85	85	5,250	5,300	137	137
1,300	1,350	34	34	3,300	3,350	86	86	5,300	5,350	138	138
1,350	1,400	36	36	3,350	3,400	87	87	5,350	5,400	139	139
1,400	1,450	37	37	3,400	3,450	89	89	5,400	5,450	141	141
1,450	1,500	38	38	3,450	3,500	90	90	5,450	5,500	142	142
1,500	1,550	39	39	3,500	3,550	91	91	5,500	5,550	143	143
1,550	1,600	41	41	3,550	3,600	93	93	5,550	5,600	144	144
1,600	1,650	42	42	3,600	3,650	94	94	5,600	5,650	146	146
1,650	1,700	43	43	3,650	3,700	95	95	5,650	5,700	147	147
1,700	1,750	45	45	3,700	3,750	96	96	5,700	5,750	148	148
1,750	1,800	46	46	3,750	3,800	98	98	5,750	5,800	150	150
1,800	1,850	47	47	3,800	3,850	99	99	5,800	5,850	151	151
1,850	1,900	49	49	3,850	3,900	100	100	5,850	5,900	152	152
1,900	1,950	50	50	3,900	3,950	102	102	5,900	5,950	153	153
1,950	2,000	51	51	3,950	4,000	103	103	5,950	6,000	155	155

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$6,000 Your Tax Is				\$9,000 Your Tax Is				\$12,000 Your Tax Is			
6,000	6,050	156	156	9,000	9,050	234	234	12,000	12,050	316	311
6,050	6,100	157	157	9,050	9,100	235	235	12,050	12,100	318	313
6,100	6,150	159	159	9,100	9,150	236	236	12,100	12,150	319	314
6,150	6,200	160	160	9,150	9,200	238	238	12,150	12,200	321	315
6,200	6,250	161	161	9,200	9,250	239	239	12,200	12,250	322	317
6,250	6,300	163	163	9,250	9,300	240	240	12,250	12,300	324	318
6,300	6,350	164	164	9,300	9,350	242	242	12,300	12,350	325	319
6,350	6,400	165	165	9,350	9,400	243	243	12,350	12,400	326	321
6,400	6,450	166	166	9,400	9,450	244	244	12,400	12,450	328	322
6,450	6,500	168	168	9,450	9,500	245	245	12,450	12,500	329	323
6,500	6,550	169	169	9,500	9,550	247	247	12,500	12,550	331	324
6,550	6,600	170	170	9,550	9,600	248	248	12,550	12,600	332	326
6,600	6,650	172	172	9,600	9,650	249	249	12,600	12,650	334	327
6,650	6,700	173	173	9,650	9,700	251	251	12,650	12,700	335	328
6,700	6,750	174	174	9,700	9,750	252	252	12,700	12,750	336	330
6,750	6,800	175	175	9,750	9,800	253	253	12,750	12,800	338	331
6,800	6,850	177	177	9,800	9,850	254	254	12,800	12,850	339	332
6,850	6,900	178	178	9,850	9,900	256	256	12,850	12,900	341	333
6,900	6,950	179	179	9,900	9,950	257	257	12,900	12,950	342	335
6,950	7,000	181	181	9,950	10,000	258	258	12,950	13,000	344	336
\$7,000 Your Tax Is				\$10,000 Your Tax Is				\$13,000 Your Tax Is			
7,000	7,050	182	182	10,000	10,050	260	260	13,000	13,050	345	337
7,050	7,100	183	183	10,050	10,100	261	261	13,050	13,100	347	339
7,100	7,150	185	185	10,100	10,150	262	262	13,100	13,150	348	340
7,150	7,200	186	186	10,150	10,200	263	264	13,150	13,200	349	341
7,200	7,250	187	187	10,200	10,250	264	265	13,200	13,250	351	343
7,250	7,300	188	188	10,250	10,300	266	266	13,250	13,300	352	344
7,300	7,350	190	190	10,300	10,350	267	267	13,300	13,350	354	345
7,350	7,400	191	191	10,350	10,400	269	269	13,350	13,400	355	346
7,400	7,450	192	192	10,400	10,450	270	270	13,400	13,450	357	348
7,450	7,500	194	194	10,450	10,500	272	271	13,450	13,500	358	349
7,500	7,550	195	195	10,500	10,550	273	273	13,500	13,550	360	350
7,550	7,600	196	196	10,550	10,600	275	274	13,550	13,600	361	352
7,600	7,650	197	197	10,600	10,650	276	275	13,600	13,650	362	353
7,650	7,700	199	199	10,650	10,700	277	276	13,650	13,700	364	354
7,700	7,750	200	200	10,700	10,750	279	278	13,700	13,750	365	355
7,750	7,800	201	201	10,750	10,800	280	279	13,750	13,800	367	357
7,800	7,850	203	203	10,800	10,850	282	280	13,800	13,850	368	358
7,850	7,900	204	204	10,850	10,900	283	282	13,850	13,900	370	359
7,900	7,950	205	205	10,900	10,950	285	283	13,900	13,950	371	361
7,950	8,000	207	207	10,950	11,000	286	284	13,950	14,000	372	362
\$8,000 Your Tax Is				\$11,000 Your Tax Is				\$14,000 Your Tax Is			
8,000	8,050	208	208	11,000	11,050	288	286	14,000	14,050	374	363
8,050	8,100	209	209	11,050	11,100	289	287	14,050	14,100	375	365
8,100	8,150	210	210	11,100	11,150	290	288	14,100	14,150	377	366
8,150	8,200	212	212	11,150	11,200	292	289	14,150	14,200	378	367
8,200	8,250	213	213	11,200	11,250	293	291	14,200	14,250	380	368
8,250	8,300	214	214	11,250	11,300	295	292	14,250	14,300	381	370
8,300	8,350	216	216	11,300	11,350	296	293	14,300	14,350	383	371
8,350	8,400	217	217	11,350	11,400	298	295	14,350	14,400	384	372
8,400	8,450	218	218	11,400	11,450	299	296	14,400	14,450	385	374
8,450	8,500	220	220	11,450	11,500	300	297	14,450	14,500	387	375
8,500	8,550	221	221	11,500	11,550	302	298	14,500	14,550	388	376
8,550	8,600	222	222	11,550	11,600	303	300	14,550	14,600	390	377
8,600	8,650	223	223	11,600	11,650	305	301	14,600	14,650	391	379
8,650	8,700	225	225	11,650	11,700	306	302	14,650	14,700	393	380
8,700	8,750	226	226	11,700	11,750	308	304	14,700	14,750	394	381
8,750	8,800	227	227	11,750	11,800	309	305	14,750	14,800	396	383
8,800	8,850	229	229	11,800	11,850	311	306	14,800	14,850	397	384
8,850	8,900	230	230	11,850	11,900	312	308	14,850	14,900	398	385
8,900	8,950	231	231	11,900	11,950	313	309	14,900	14,950	400	387
8,950	9,000	232	232	11,950	12,000	315	310	14,950	15,000	401	388

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$15,000 Your Tax Is				\$18,000 Your Tax Is				\$21,000 Your Tax Is			
15,000	15,050	403	389	18,000	18,050	489	467	21,000	21,050	576	547
15,050	15,100	404	390	18,050	18,100	491	468	21,050	21,100	577	548
15,100	15,150	406	392	18,100	18,150	492	469	21,100	21,150	578	549
15,150	15,200	407	393	18,150	18,200	493	471	21,150	21,200	580	551
15,200	15,250	408	394	18,200	18,250	495	472	21,200	21,250	581	552
15,250	15,300	410	396	18,250	18,300	496	473	21,250	21,300	583	554
15,300	15,350	411	397	18,300	18,350	498	475	21,300	21,350	584	555
15,350	15,400	413	398	18,350	18,400	499	476	21,350	21,400	586	557
15,400	15,450	414	400	18,400	18,450	501	477	21,400	21,450	587	558
15,450	15,500	416	401	18,450	18,500	502	479	21,450	21,500	588	559
15,500	15,550	417	402	18,500	18,550	504	480	21,500	21,550	590	561
15,550	15,600	419	403	18,550	18,600	505	481	21,550	21,600	591	562
15,600	15,650	420	405	18,600	18,650	506	482	21,600	21,650	593	564
15,650	15,700	421	406	18,650	18,700	508	484	21,650	21,700	594	565
15,700	15,750	423	407	18,700	18,750	509	485	21,700	21,750	596	567
15,750	15,800	424	409	18,750	18,800	511	486	21,750	21,800	597	568
15,800	15,850	426	410	18,800	18,850	512	488	21,800	21,850	599	570
15,850	15,900	427	411	18,850	18,900	514	489	21,850	21,900	600	571
15,900	15,950	429	412	18,900	18,950	515	490	21,900	21,950	601	572
15,950	16,000	430	414	18,950	19,000	516	491	21,950	22,000	603	574
\$16,000 Your Tax Is				\$19,000 Your Tax Is				\$22,000 Your Tax Is			
16,000	16,050	432	415	19,000	19,050	518	493	22,000	22,050	604	575
16,050	16,100	433	416	19,050	19,100	519	494	22,050	22,100	606	577
16,100	16,150	434	418	19,100	19,150	521	495	22,100	22,150	607	578
16,150	16,200	436	419	19,150	19,200	522	497	22,150	22,200	609	580
16,200	16,250	437	420	19,200	19,250	524	498	22,200	22,250	610	581
16,250	16,300	439	422	19,250	19,300	525	499	22,250	22,300	612	583
16,300	16,350	440	423	19,300	19,350	527	501	22,300	22,350	613	584
16,350	16,400	442	424	19,350	19,400	528	502	22,350	22,400	614	585
16,400	16,450	443	425	19,400	19,450	529	503	22,400	22,450	616	587
16,450	16,500	444	427	19,450	19,500	531	504	22,450	22,500	617	588
16,500	16,550	446	428	19,500	19,550	532	506	22,500	22,550	619	590
16,550	16,600	447	429	19,550	19,600	534	507	22,550	22,600	620	591
16,600	16,650	449	431	19,600	19,650	535	508	22,600	22,650	622	593
16,650	16,700	450	432	19,650	19,700	537	510	22,650	22,700	623	594
16,700	16,750	452	433	19,700	19,750	538	511	22,700	22,750	624	595
16,750	16,800	453	434	19,750	19,800	540	512	22,750	22,800	626	597
16,800	16,850	455	436	19,800	19,850	541	513	22,800	22,850	627	598
16,850	16,900	456	437	19,850	19,900	542	515	22,850	22,900	629	600
16,900	16,950	457	438	19,900	19,950	544	516	22,900	22,950	630	601
16,950	17,000	459	440	19,950	20,000	545	517	22,950	23,000	632	603
\$17,000 Your Tax Is				\$20,000 Your Tax Is				\$23,000 Your Tax Is			
17,000	17,050	460	441	20,000	20,050	547	519	23,000	23,050	633	604
17,050	17,100	462	442	20,050	20,100	548	520	23,050	23,100	635	606
17,100	17,150	463	444	20,100	20,150	550	521	23,100	23,150	636	607
17,150	17,200	465	445	20,150	20,200	551	523	23,150	23,200	637	608
17,200	17,250	466	446	20,200	20,250	552	524	23,200	23,250	639	610
17,250	17,300	468	447	20,250	20,300	554	525	23,250	23,300	640	611
17,300	17,350	469	449	20,300	20,350	555	526	23,300	23,350	642	613
17,350	17,400	470	450	20,350	20,400	557	528	23,350	23,400	643	614
17,400	17,450	472	451	20,400	20,450	558	529	23,400	23,450	645	616
17,450	17,500	473	453	20,450	20,500	560	531	23,450	23,500	646	617
17,500	17,550	475	454	20,500	20,550	561	532	23,500	23,550	648	619
17,550	17,600	476	455	20,550	20,600	563	534	23,550	23,600	649	620
17,600	17,650	478	456	20,600	20,650	564	535	23,600	23,650	650	621
17,650	17,700	479	458	20,650	20,700	565	536	23,650	23,700	652	623
17,700	17,750	480	459	20,700	20,750	567	538	23,700	23,750	653	624
17,750	17,800	482	460	20,750	20,800	568	539	23,750	23,800	655	626
17,800	17,850	483	462	20,800	20,850	570	541	23,800	23,850	656	627
17,850	17,900	485	463	20,850	20,900	571	542	23,850	23,900	658	629
17,900	17,950	486	464	20,900	20,950	573	544	23,900	23,950	659	630
17,950	18,000	488	466	20,950	21,000	574	545	23,950	24,000	660	631

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$24,000 Your Tax Is				\$27,000 Your Tax Is				\$30,000 Your Tax Is			
24,000	24,050	662	633	27,000	27,050	756	719	30,000	30,050	857	806
24,050	24,100	663	634	27,050	27,100	758	721	30,050	30,100	859	807
24,100	24,150	665	636	27,100	27,150	759	722	30,100	30,150	860	809
24,150	24,200	666	637	27,150	27,200	761	724	30,150	30,200	862	810
24,200	24,250	668	639	27,200	27,250	763	725	30,200	30,250	864	811
24,250	24,300	669	640	27,250	27,300	764	727	30,250	30,300	865	813
24,300	24,350	671	642	27,300	27,350	766	728	30,300	30,350	867	814
24,350	24,400	672	643	27,350	27,400	768	729	30,350	30,400	869	816
24,400	24,450	673	644	27,400	27,450	769	731	30,400	30,450	870	817
24,450	24,500	675	646	27,450	27,500	771	732	30,450	30,500	872	819
24,500	24,550	676	647	27,500	27,550	773	734	30,500	30,550	874	820
24,550	24,600	678	649	27,550	27,600	775	735	30,550	30,600	875	822
24,600	24,650	679	650	27,600	27,650	776	737	30,600	30,650	877	823
24,650	24,700	681	652	27,650	27,700	778	738	30,650	30,700	879	824
24,700	24,750	682	653	27,700	27,750	780	739	30,700	30,750	880	826
24,750	24,800	684	655	27,750	27,800	781	741	30,750	30,800	882	827
24,800	24,850	685	656	27,800	27,850	783	742	30,800	30,850	884	829
24,850	24,900	686	657	27,850	27,900	785	744	30,850	30,900	885	830
24,900	24,950	688	659	27,900	27,950	786	745	30,900	30,950	887	832
24,950	25,000	689	660	27,950	28,000	788	747	30,950	31,000	889	833
\$25,000 Your Tax Is				\$28,000 Your Tax Is				\$31,000 Your Tax Is			
25,000	25,050	691	662	28,000	28,050	790	748	31,000	31,050	890	835
25,050	25,100	692	663	28,050	28,100	791	750	31,050	31,100	892	836
25,100	25,150	694	665	28,100	28,150	793	751	31,100	31,150	894	837
25,150	25,200	695	666	28,150	28,200	795	752	31,150	31,200	895	839
25,200	25,250	696	667	28,200	28,250	796	754	31,200	31,250	897	840
25,250	25,300	698	669	28,250	28,300	798	755	31,250	31,300	899	842
25,300	25,350	699	670	28,300	28,350	800	757	31,300	31,350	901	843
25,350	25,400	701	672	28,350	28,400	801	758	31,350	31,400	902	845
25,400	25,450	702	673	28,400	28,450	803	760	31,400	31,450	904	846
25,450	25,500	704	675	28,450	28,500	805	761	31,450	31,500	906	847
25,500	25,550	706	676	28,500	28,550	806	763	31,500	31,550	907	849
25,550	25,600	707	678	28,550	28,600	808	764	31,550	31,600	909	850
25,600	25,650	709	679	28,600	28,650	810	765	31,600	31,650	911	852
25,650	25,700	711	680	28,650	28,700	811	767	31,650	31,700	912	853
25,700	25,750	712	682	28,700	28,750	813	768	31,700	31,750	914	855
25,750	25,800	714	683	28,750	28,800	815	770	31,750	31,800	916	856
25,800	25,850	716	685	28,800	28,850	817	771	31,800	31,850	917	858
25,850	25,900	717	686	28,850	28,900	818	772	31,850	31,900	919	859
25,900	25,950	719	688	28,900	28,950	820	774	31,900	31,950	921	860
25,950	26,000	721	689	28,950	29,000	822	775	31,950	32,000	922	862
\$26,000 Your Tax Is				\$29,000 Your Tax Is				\$32,000 Your Tax Is			
26,000	26,050	722	691	29,000	29,050	823	777	32,000	32,050	924	863
26,050	26,100	724	692	29,050	29,100	825	778	32,050	32,100	926	865
26,100	26,150	726	693	29,100	29,150	827	780	32,100	32,150	927	866
26,150	26,200	727	695	29,150	29,200	828	781	32,150	32,200	929	868
26,200	26,250	729	696	29,200	29,250	830	783	32,200	32,250	931	869
26,250	26,300	731	698	29,250	29,300	832	784	32,250	32,300	932	871
26,300	26,350	733	699	29,300	29,350	833	786	32,300	32,350	934	872
26,350	26,400	734	701	29,350	29,400	835	787	32,350	32,400	936	873
26,400	26,450	736	702	29,400	29,450	837	788	32,400	32,450	937	875
26,450	26,500	738	703	29,450	29,500	838	790	32,450	32,500	939	876
26,500	26,550	739	705	29,500	29,550	840	791	32,500	32,550	941	878
26,550	26,600	741	706	29,550	29,600	842	793	32,550	32,600	943	879
26,600	26,650	743	708	29,600	29,650	843	794	32,600	32,650	944	881
26,650	26,700	744	709	29,650	29,700	845	796	32,650	32,700	946	882
26,700	26,750	746	711	29,700	29,750	847	797	32,700	32,750	948	883
26,750	26,800	748	712	29,750	29,800	848	799	32,750	32,800	949	885
26,800	26,850	749	714	29,800	29,850	850	800	32,800	32,850	951	886
26,850	26,900	751	715	29,850	29,900	852	801	32,850	32,900	953	888
26,900	26,950	753	716	29,900	29,950	853	803	32,900	32,950	954	889
26,950	27,000	754	718	29,950	30,000	855	804	32,950	33,000	956	891

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$33,000 Your Tax Is				\$36,000 Your Tax Is				\$39,000 Your Tax Is			
33,000	33,050	958	892	36,000	36,050	1,058	979	39,000	39,050	1,159	1,065
33,050	33,100	959	894	36,050	36,100	1,060	980	39,050	39,100	1,161	1,066
33,100	33,150	961	895	36,100	36,150	1,062	981	39,100	39,150	1,163	1,068
33,150	33,200	963	896	36,150	36,200	1,063	983	39,150	39,200	1,164	1,069
33,200	33,250	964	898	36,200	36,250	1,065	984	39,200	39,250	1,166	1,071
33,250	33,300	966	899	36,250	36,300	1,067	986	39,250	39,300	1,168	1,072
33,300	33,350	968	901	36,300	36,350	1,069	987	39,300	39,350	1,169	1,074
33,350	33,400	969	902	36,350	36,400	1,070	989	39,350	39,400	1,171	1,075
33,400	33,450	971	904	36,400	36,450	1,072	990	39,400	39,450	1,173	1,076
33,450	33,500	973	905	36,450	36,500	1,074	991	39,450	39,500	1,174	1,078
33,500	33,550	974	907	36,500	36,550	1,075	993	39,500	39,550	1,176	1,079
33,550	33,600	976	908	36,550	36,600	1,077	994	39,550	39,600	1,178	1,081
33,600	33,650	978	909	36,600	36,650	1,079	996	39,600	39,650	1,179	1,082
33,650	33,700	979	911	36,650	36,700	1,080	997	39,650	39,700	1,181	1,084
33,700	33,750	981	912	36,700	36,750	1,082	999	39,700	39,750	1,183	1,085
33,750	33,800	983	914	36,750	36,800	1,084	1,000	39,750	39,800	1,184	1,087
33,800	33,850	985	915	36,800	36,850	1,085	1,002	39,800	39,850	1,186	1,088
33,850	33,900	986	917	36,850	36,900	1,087	1,003	39,850	39,900	1,188	1,089
33,900	33,950	988	918	36,900	36,950	1,089	1,004	39,900	39,950	1,189	1,091
33,950	34,000	990	919	36,950	37,000	1,090	1,006	39,950	40,000	1,191	1,092
\$34,000 Your Tax Is				\$37,000 Your Tax Is				\$40,000 Your Tax Is			
34,000	34,050	991	921	37,000	37,050	1,092	1,007	40,000	40,050	1,193	1,094
34,050	34,100	993	922	37,050	37,100	1,094	1,009	40,050	40,100	1,195	1,095
34,100	34,150	995	924	37,100	37,150	1,095	1,010	40,100	40,150	1,196	1,097
34,150	34,200	996	925	37,150	37,200	1,097	1,012	40,150	40,200	1,198	1,098
34,200	34,250	998	927	37,200	37,250	1,099	1,013	40,200	40,250	1,200	1,099
34,250	34,300	1,000	928	37,250	37,300	1,100	1,015	40,250	40,300	1,201	1,101
34,300	34,350	1,001	930	37,300	37,350	1,102	1,016	40,300	40,350	1,203	1,102
34,350	34,400	1,003	931	37,350	37,400	1,104	1,017	40,350	40,400	1,205	1,104
34,400	34,450	1,005	932	37,400	37,450	1,105	1,019	40,400	40,450	1,206	1,105
34,450	34,500	1,006	934	37,450	37,500	1,107	1,020	40,450	40,500	1,208	1,107
34,500	34,550	1,008	935	37,500	37,550	1,109	1,022	40,500	40,550	1,210	1,108
34,550	34,600	1,010	937	37,550	37,600	1,111	1,023	40,550	40,600	1,211	1,110
34,600	34,650	1,011	938	37,600	37,650	1,112	1,025	40,600	40,650	1,213	1,111
34,650	34,700	1,013	940	37,650	37,700	1,114	1,026	40,650	40,700	1,214	1,112
34,700	34,750	1,015	941	37,700	37,750	1,116	1,027	40,700	40,750	1,216	1,114
34,750	34,800	1,016	943	37,750	37,800	1,117	1,029	40,750	40,800	1,218	1,115
34,800	34,850	1,018	944	37,800	37,850	1,119	1,030	40,800	40,850	1,220	1,117
34,850	34,900	1,020	945	37,850	37,900	1,121	1,032	40,850	40,900	1,221	1,118
34,900	34,950	1,021	947	37,900	37,950	1,122	1,033	40,900	40,950	1,223	1,120
34,950	35,000	1,023	948	37,950	38,000	1,124	1,035	40,950	41,000	1,225	1,121
\$35,000 Your Tax Is				\$38,000 Your Tax Is				\$41,000 Your Tax Is			
35,000	35,050	1,025	950	38,000	38,050	1,126	1,036	41,000	41,050	1,226	1,123
35,050	35,100	1,027	951	38,050	38,100	1,127	1,038	41,050	41,100	1,228	1,124
35,100	35,150	1,028	953	38,100	38,150	1,129	1,039	41,100	41,150	1,230	1,125
35,150	35,200	1,030	954	38,150	38,200	1,131	1,040	41,150	41,200	1,231	1,127
35,200	35,250	1,032	955	38,200	38,250	1,132	1,042	41,200	41,250	1,233	1,128
35,250	35,300	1,033	957	38,250	38,300	1,134	1,043	41,250	41,300	1,235	1,130
35,300	35,350	1,035	958	38,300	38,350	1,136	1,045	41,300	41,350	1,237	1,131
35,350	35,400	1,037	960	38,350	38,400	1,137	1,046	41,350	41,400	1,238	1,133
35,400	35,450	1,038	961	38,400	38,450	1,139	1,048	41,400	41,450	1,240	1,134
35,450	35,500	1,040	963	38,450	38,500	1,141	1,049	41,450	41,500	1,242	1,135
35,500	35,550	1,042	964	38,500	38,550	1,142	1,051	41,500	41,550	1,243	1,137
35,550	35,600	1,043	966	38,550	38,600	1,144	1,052	41,550	41,600	1,245	1,138
35,600	35,650	1,045	967	38,600	38,650	1,146	1,053	41,600	41,650	1,247	1,140
35,650	35,700	1,047	968	38,650	38,700	1,147	1,055	41,650	41,700	1,248	1,141
35,700	35,750	1,048	970	38,700	38,750	1,149	1,056	41,700	41,750	1,250	1,143
35,750	35,800	1,050	971	38,750	38,800	1,151	1,058	41,750	41,800	1,252	1,144
35,800	35,850	1,052	973	38,800	38,850	1,153	1,059	41,800	41,850	1,253	1,146
35,850	35,900	1,053	974	38,850	38,900	1,154	1,061	41,850	41,900	1,255	1,147
35,900	35,950	1,055	976	38,900	38,950	1,156	1,062	41,900	41,950	1,257	1,148
35,950	36,000	1,057	977	38,950	39,000	1,158	1,063	41,950	42,000	1,258	1,150

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$42,000 Your Tax Is				\$45,000 Your Tax Is				\$48,000 Your Tax Is			
42,000	42,050	1,260	1,151	45,000	45,050	1,361	1,238	48,000	48,050	1,462	1,324
42,050	42,100	1,262	1,153	45,050	45,100	1,363	1,239	48,050	48,100	1,463	1,326
42,100	42,150	1,263	1,154	45,100	45,150	1,364	1,241	48,100	48,150	1,465	1,327
42,150	42,200	1,265	1,156	45,150	45,200	1,366	1,242	48,150	48,200	1,467	1,328
42,200	42,250	1,267	1,157	45,200	45,250	1,368	1,243	48,200	48,250	1,468	1,330
42,250	42,300	1,268	1,159	45,250	45,300	1,369	1,245	48,250	48,300	1,470	1,331
42,300	42,350	1,270	1,160	45,300	45,350	1,371	1,246	48,300	48,350	1,472	1,333
42,350	42,400	1,272	1,161	45,350	45,400	1,373	1,248	48,350	48,400	1,473	1,334
42,400	42,450	1,273	1,163	45,400	45,450	1,374	1,249	48,400	48,450	1,475	1,336
42,450	42,500	1,275	1,164	45,450	45,500	1,376	1,251	48,450	48,500	1,477	1,337
42,500	42,550	1,277	1,166	45,500	45,550	1,378	1,252	48,500	48,550	1,478	1,339
42,550	42,600	1,279	1,167	45,550	45,600	1,379	1,254	48,550	48,600	1,480	1,340
42,600	42,650	1,280	1,169	45,600	45,650	1,381	1,255	48,600	48,650	1,482	1,341
42,650	42,700	1,282	1,170	45,650	45,700	1,383	1,256	48,650	48,700	1,483	1,343
42,700	42,750	1,284	1,171	45,700	45,750	1,384	1,258	48,700	48,750	1,485	1,344
42,750	42,800	1,285	1,173	45,750	45,800	1,386	1,259	48,750	48,800	1,487	1,346
42,800	42,850	1,287	1,174	45,800	45,850	1,388	1,261	48,800	48,850	1,489	1,347
42,850	42,900	1,289	1,176	45,850	45,900	1,389	1,262	48,850	48,900	1,490	1,349
42,900	42,950	1,290	1,177	45,900	45,950	1,391	1,264	48,900	48,950	1,492	1,350
42,950	43,000	1,292	1,179	45,950	46,000	1,393	1,265	48,950	49,000	1,494	1,351
\$43,000 Your Tax Is				\$46,000 Your Tax Is				\$49,000 Your Tax Is			
43,000	43,050	1,294	1,180	46,000	46,050	1,394	1,267	49,000	49,050	1,495	1,353
43,050	43,100	1,295	1,182	46,050	46,100	1,396	1,268	49,050	49,100	1,497	1,354
43,100	43,150	1,297	1,183	46,100	46,150	1,398	1,269	49,100	49,150	1,499	1,356
43,150	43,200	1,299	1,184	46,150	46,200	1,399	1,271	49,150	49,200	1,500	1,357
43,200	43,250	1,300	1,186	46,200	46,250	1,401	1,272	49,200	49,250	1,502	1,359
43,250	43,300	1,302	1,187	46,250	46,300	1,403	1,274	49,250	49,300	1,504	1,360
43,300	43,350	1,304	1,189	46,300	46,350	1,405	1,275	49,300	49,350	1,505	1,362
43,350	43,400	1,305	1,190	46,350	46,400	1,406	1,277	49,350	49,400	1,507	1,363
43,400	43,450	1,307	1,192	46,400	46,450	1,408	1,278	49,400	49,450	1,509	1,364
43,450	43,500	1,309	1,193	46,450	46,500	1,410	1,279	49,450	49,500	1,510	1,366
43,500	43,550	1,310	1,195	46,500	46,550	1,411	1,281	49,500	49,550	1,512	1,367
43,550	43,600	1,312	1,196	46,550	46,600	1,413	1,282	49,550	49,600	1,514	1,369
43,600	43,650	1,314	1,197	46,600	46,650	1,415	1,284	49,600	49,650	1,515	1,370
43,650	43,700	1,315	1,199	46,650	46,700	1,416	1,285	49,650	49,700	1,517	1,372
43,700	43,750	1,317	1,200	46,700	46,750	1,418	1,287	49,700	49,750	1,519	1,373
43,750	43,800	1,319	1,202	46,750	46,800	1,420	1,288	49,750	49,800	1,520	1,375
43,800	43,850	1,321	1,203	46,800	46,850	1,421	1,290	49,800	49,850	1,522	1,376
43,850	43,900	1,322	1,205	46,850	46,900	1,423	1,291	49,850	49,900	1,524	1,377
43,900	43,950	1,324	1,206	46,900	46,950	1,425	1,292	49,900	49,950	1,525	1,379
43,950	44,000	1,326	1,207	46,950	47,000	1,426	1,294	49,950	50,000	1,527	1,380
\$44,000 Your Tax Is				\$47,000 Your Tax Is				 <p>End of Optional Tables</p>			
44,000	44,050	1,327	1,209	47,000	47,050	1,428	1,295				
44,050	44,100	1,329	1,210	47,050	47,100	1,430	1,297				
44,100	44,150	1,331	1,212	47,100	47,150	1,431	1,298				
44,150	44,200	1,332	1,213	47,150	47,200	1,433	1,300				
44,200	44,250	1,334	1,215	47,200	47,250	1,435	1,301				
44,250	44,300	1,336	1,216	47,250	47,300	1,436	1,303				
44,300	44,350	1,337	1,218	47,300	47,350	1,438	1,304				
44,350	44,400	1,339	1,219	47,350	47,400	1,440	1,305				
44,400	44,450	1,341	1,220	47,400	47,450	1,441	1,307				
44,450	44,500	1,342	1,222	47,450	47,500	1,443	1,308				
44,500	44,550	1,344	1,223	47,500	47,550	1,445	1,310				
44,550	44,600	1,346	1,225	47,550	47,600	1,447	1,311				
44,600	44,650	1,347	1,226	47,600	47,650	1,448	1,313				
44,650	44,700	1,349	1,228	47,650	47,700	1,450	1,314				
44,700	44,750	1,351	1,229	47,700	47,750	1,452	1,315				
44,750	44,800	1,352	1,231	47,750	47,800	1,453	1,317				
44,800	44,850	1,354	1,232	47,800	47,850	1,455	1,318				
44,850	44,900	1,356	1,233	47,850	47,900	1,457	1,320				
44,900	44,950	1,357	1,235	47,900	47,950	1,458	1,321				
44,950	45,000	1,359	1,236	47,950	48,000	1,460	1,323				

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DO YOU QUALIFY FOR AN ARIZONA TAX CREDIT?

You may claim the **FAMILY TAX CREDIT** if:

- your income is \$31,000 or less for Married Filing Joint
- your income is \$26,575 or less for Head of Household
- your income is \$10,000 or less for Single

UP TO \$240

You may claim the **INCREASED EXCISE TAX CREDIT** if:

- you are an Arizona resident
- you are not claimed as a dependent by any other taxpayer
- your federal adjusted gross income was \$ 25,000 or less (\$12,500 if single)
- you were not sentenced for at least 60 days of 2016 to a county, state or federal prison

Up to
\$100
per household

Tax Credits Available

Over 100,000 eligible Arizona families failed to receive thousands of dollars in tax credits because they did not file a tax return. **You may qualify for these special credits when you file your state and federal taxes.**

Tax Year 2016 Federal Earned Income Tax Credit Eligibility Table		
Number of Qualifying Children	Earned Income (less than)	Maximum Credit
0*	\$14,880 (\$20,430 if MFJ)	\$506
1	\$39,296 (\$44,846 if MFJ)	\$3,373
2	\$44,648 (\$50,198 if MFJ)	\$5,572
3 or more	\$47,955 (\$53,505 if MFJ)	\$6,269

*your age 25 - 64

MFJ = Married Filed Jointly

Tax Year 2016 Federal Child Tax Credit Eligibility Table	
Qualifications	Maximum Credit Amount Per Qualifying Child
Children under the age of 17 years at the end of the 2016 tax year	\$1,000 per child

Parents and children must have Social Security Number or ITIN (Individual Taxpayer Identification Number) to claim credit.

Arizona Family Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on filing status and number of dependents	\$31,000 or less per year

Arizona Increased Excise Tax Credit Eligibility Table	
Qualifications	Income
Eligibility depends on Arizona residency and filing status	\$25,000 or less per year

To Qualify!

You must file your state and federal taxes

How To File!

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- Tax Rulings and Procedures
- Other General Tax Information



PHONE

Taxpayer Information and Assistance:

Phoenix (602) 255-3381
 Toll-free from
 area codes 520 and 928 (800) 352-4090

Reasonable accommodations for any person with a disability can be made.

WALK-IN SERVICE

You may get forms and information at any of our offices.



We have offices at the following locations:

Phoenix
 1600 West Monroe St.

East Valley
 1840 South Mesa Drive
 Building 1352

Tucson
 400 West Congress

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- Selects Forms and Schedules
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