



Arizona Tuition Organization

Example #1—Refund NO Tax Credit

Your Name (as shown on page 1)		Your Social Security Number					
Exemptions	36	Other Subtractions from Income. Complete Adjustments to Arizona Gross Income schedule on page 5.....	36		00		
	37	Subtract line 36 from line 35 and enter the difference	37	125,000	00		
	38	Age 65 or over: Multiply the number in box 8 by \$2,100	38		00		
	39	Blind: Multiply the number in box 9 by \$1,500.....	39		00		
	40	Other Exemptions. See instructions.....40E <input type="checkbox"/> Multiply the number in box 40E by \$2,300.....	40		00		
	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41		00		
	42	Arizona adjusted gross income: Subtract lines 38 through 41 from line 37 and enter the difference.....	42	125,000	00		
	43	Deductions: Check box and enter amount. See instructions..... 43I <input type="checkbox"/> ITEMIZED 43S <input checked="" type="checkbox"/> STANDARD	43	24,400	00		
	44	If you checked box 43S and claim charitable deductions, Check 44C <input type="checkbox"/> Complete page 3. See instructions.....	44		00		
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter 0	45	100,600	00		
Balance of Tax	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables	46		00		
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 35	47	0	00		
	48	Subtotal of tax: Add lines 46 and 47 and enter the total.....	48	3556	00		
	49	Dependent Tax Credit. See instructions	49	125	00		
	50	Family income tax credit (from the worksheet - see instructions)	50		00		
Total Payments and Refundable Credits	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 67.....	51		00		
	52	Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter 0.....	52	3431	00		
	53	2019 AZ income tax withheld.....	53	4000	00		
	54	2019 AZ estimated tax payments..54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b.. 54c	54		00		
	55	2019 AZ extension payment (Form 204).....	55		00		
	56	Increased Excise Tax Credit (from the worksheet - see instructions)	56		00		
	57	Property Tax Credit from Arizona Form 140PTC.....	57		00		
	58	Other refundable credits: Check the box(es) and enter the total amount.....581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 349	58		00		
59	Total payments and refundable credits: Add lines 53 through 58 and enter the total.....	59	4000	00			
Tax Due or Overpayment	60	TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52 and enter amount of tax due. Skip lines 61, 62 and 63	60		00		
	61	OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59 and enter amount of overpayment.....	61	569	00		
	62	Amount of line 61 to be applied to 2020 estimated tax.....	62		00		
	63	Balance of overpayment: Subtract line 62 from line 61 and enter the difference	63	569	00		
Voluntary Gifts	64 - 74 Voluntary Gifts to:		Solutions Teams				
		Assigned to Schools..... 64		00	Arizona Wildlife..... 65		00
	Child Abuse Prevention..... 66	<input type="text" value="00"/>	Domestic Violence Shelter..... 67	<input type="text" value="00"/>	Political Gift..... 68	<input type="text" value="00"/>	
	Neighbors Helping Neighbors..... 69	<input type="text" value="00"/>	Special Olympics..... 70	<input type="text" value="00"/>	Veterans Donations Fund..... 71	<input type="text" value="00"/>	
	I Didn't Pay Enough Fund..... 72	<input type="text" value="00"/>	Sustainable State Parks and Road Fund..... 73	<input type="text" value="00"/>	Spay/Neuter of Animals..... 74	<input type="text" value="00"/>	
	75	Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Green Party 753 <input type="checkbox"/> Libertarian 754 <input type="checkbox"/> Republican					
	76	Estimated payment penalty	76		00		
	77	771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included					
78	Add lines 64 through 74 and 76; enter the total.....	78		00			
Penalty	79	REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79	569	00		
	Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>						
Refund or Amount Owed	<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings		ROUTING NUMBER		ACCOUNT NUMBER		
	<input type="text" value="98"/>		<input type="text"/>		<input type="text"/>		
80	AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return				80		00
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.							
HERE →	YOUR SIGNATURE				DATE	OCCUPATION	
	_____				_____	_____	



Arizona Form 140

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Arizona Tuition Organization

Example #1—Refund WITH Tax Credit

Your Name (as shown on page 1)		Your Social Security Number		
Exemptions	36 Other Subtractions from Income. Complete Adjustments to Arizona Gross Income schedule on page 5.....	36	00	
	37 Subtract line 36 from line 35 and enter the difference	37	125,000 00	
	38 Age 65 or over: Multiply the number in box 8 by \$2,100	38	00	
	39 Blind: Multiply the number in box 9 by \$1,500	39	00	
	40 Other Exemptions. See instructions.....40E <input type="checkbox"/> Multiply the number in box 40E by \$2,300.....	40	00	
	41 Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41	00	
	42 Arizona adjusted gross income: Subtract lines 38 through 41 from line 37 and enter the difference	42	125,000 00	
	43 Deductions: Check box and enter amount. See instructions..... 43I <input type="checkbox"/> ITEMIZED 43S <input checked="" type="checkbox"/> STANDARD 43	43	24,400 00	
	44 If you checked box 43S and claim charitable deductions, Check 44C <input type="checkbox"/> Complete page 3. See instructions.....	44	00	
	45 Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter 0	45	100,600 00	
Balance of Tax	46 Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables	46	3,556 00	
	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 35	47	0 00	
	48 Subtotal of tax: Add lines 46 and 47 and enter the total.....	48	3556 00	
	49 Dependent Tax Credit. See instructions	49	125 00	
	50 Family income tax credit (from the worksheet - see instructions)	50	00	
	51 Nonrefundable Credits from Arizona Form 301, Part 2, line 67.....	51	2269 00	
	52 Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter 0.....	52	1162 00	
	Total Payments and Refundable Credits	53 2019 AZ income tax withheld.....	53	4000 00
		54 2019 AZ estimated tax payments..54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b.. 54c	54	00 00
		55 2019 AZ extension payment (Form 204).....	55	00
56 Increased Excise Tax Credit (from the worksheet - see instructions)		56	00	
57 Property Tax Credit from Arizona Form 140PTC.....		57	00	
58 Other refundable credits: Check the box(es) and enter the total amount.....581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 349 58		58	00	
59 Total payments and refundable credits: Add lines 53 through 58 and enter the total		59	4000 00	
Tax Due or Overpayment		60 TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52 and enter amount of tax due. Skip lines 61, 62 and 63.....	60	00
	61 OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59 and enter amount of overpayment.....	61	2838 00	
	62 Amount of line 61 to be applied to 2020 estimated tax.....	62	00	
	63 Balance of overpayment: Subtract line 62 from line 61 and enter the difference.....	63	2838 00	
Voluntary Gifts	64 - 74 Voluntary Gifts to:			
	Solutions Teams Assigned to Schools..... 64	<input type="text" value="00"/>	Arizona Wildlife..... 65	<input type="text" value="00"/>
	Child Abuse Prevention..... 66	<input type="text" value="00"/>	Domestic Violence Shelter..... 67	<input type="text" value="00"/>
	Neighbors Helping Neighbors..... 69	<input type="text" value="00"/>	Special Olympics..... 70	<input type="text" value="00"/>
	I Didn't Pay Enough Fund..... 72	<input type="text" value="00"/>	Sustainable State Parks and Road Fund..... 73	<input type="text" value="00"/>
	Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Green Party 753 <input type="checkbox"/> Libertarian 754 <input type="checkbox"/> Republican		Political Gift..... 68	<input type="text" value="00"/>
	Veterans Donations Fund 71	<input type="text" value="00"/>	Spay/Neuter of Animals.. 74	<input type="text" value="00"/>
	Penalty	76 Estimated payment penalty	76	00
77 771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included				
78 Add lines 64 through 74 and 76; enter the total.....		78	00	
Refund or Amount Owed		79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80.....	79	2838 00
	Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>			
<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings		ROUTING NUMBER: <input type="text" value=""/> ACCOUNT NUMBER: <input type="text" value=""/>		
80 AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return.....	80		00	
<p>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.</p>				
HERE	YOUR SIGNATURE _____		DATE _____	
			OCCUPATION _____	



Arizona Tuition Organization

Example #2—Payment Due NO Tax Credit

Your Name (as shown on page 1)		Your Social Security Number		
Exemptions	36 Other Subtractions from Income. Complete Adjustments to Arizona Gross Income schedule on page 5.....	36	00	
	37 Subtract line 36 from line 35 and enter the difference	37	125,000 00	
	38 Age 65 or over: Multiply the number in box 8 by \$2,100	38	00	
	39 Blind: Multiply the number in box 9 by \$1,500	39	00	
	40 Other Exemptions. See instructions.....40E <input type="checkbox"/> Multiply the number in box 40E by \$2,300.....	40	00	
	41 Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41	00	
	42 Arizona adjusted gross income: Subtract lines 38 through 41 from line 37 and enter the difference	42	125,000 00	
	43 Deductions: Check box and enter amount. See instructions..... 43I <input type="checkbox"/> ITEMIZED 43S <input checked="" type="checkbox"/> STANDARD 43	43	24,400 00	
	44 If you checked box 43S and claim charitable deductions, Check 44C <input type="checkbox"/> Complete page 3. See instructions.....	44	00	
	45 Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter 0	45	100,600 00	
Balance of Tax	46 Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables	46	3,556 00	
	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 35.....	47	0 00	
	48 Subtotal of tax: Add lines 46 and 47 and enter the total.....	48	3556 00	
	49 Dependent Tax Credit. See instructions	49	125 00	
	50 Family income tax credit (from the worksheet - see instructions)	50	00	
	51 Nonrefundable Credits from Arizona Form 301, Part 2, line 67.....	51	00	
	52 Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter 0.....	52	3431 00	
	Total Payments and Refundable Credits	53 2019 AZ income tax withheld	53	2900 00
		54 2019 AZ estimated tax payments. 54a <input type="checkbox"/> Claim of Right 54b <input type="checkbox"/> Add 54a and 54b. 54c	54	00 00
		55 2019 AZ extension payment (Form 204).....	55	00
56 Increased Excise Tax Credit (from the worksheet - see instructions)		56	00	
57 Property Tax Credit from Arizona Form 140PTC.....		57	00	
58 Other refundable credits: Check the box(es) and enter the total amount..... 581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 349 58		58	00	
59 Total payments and refundable credits: Add lines 53 through 58 and enter the total		59	2900 00	
Tax Due or Overpayment		60 TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52 and enter amount of tax due. Skip lines 61, 62 and 63.....	60	531 00
		61 OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59 and enter amount of overpayment.....	61	00
		62 Amount of line 61 to be applied to 2020 estimated tax.....	62	00
	63 Balance of overpayment: Subtract line 62 from line 61 and enter the difference.....	63	00	
Voluntary Gifts	64 - 74 Voluntary Gifts to:			
	Child Abuse Prevention..... 66	00		
	Neighbors Helping Neighbors. 69	00		
	I Didn't Pay Enough Fund..... 72	00		
	Solutions Teams Assigned to Schools..... 64	00	Arizona Wildlife..... 65 00	
	Domestic Violence Shelter. 67	00	Political Gift..... 68 00	
	Special Olympics..... 70	00	Veterans Donations Fund 71 00	
	Sustainable State Parks and Road Fund..... 73	00	Spay/Neuter of Animals.. 74 00	
Penalty	75 Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Green Party 753 <input type="checkbox"/> Libertarian 754 <input type="checkbox"/> Republican			
	76 Estimated payment penalty	76	00	
	77 771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included			
Refund or Amount Owed	78 Add lines 64 through 74 and 76; enter the total.....	78	00	
	79 : Subtract line 78 from line 63. If less than zero, enter amount owed on line 80..... 79	79	00	
Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>				
C <input type="checkbox"/> Checking or ROUTING NUMBER: <input type="text"/> ACCOUNT NUMBER: <input type="text"/>				
S <input checked="" type="checkbox"/> Savings <input type="text"/>				
80 AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return.....		80	531 00	
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.				
HERE →	YOUR SIGNATURE	DATE	OCCUPATION	



Arizona Tuition Organization

Example #2—Payment Due WITH Tax Credit

Form 140 with line items 36-80, including sections for Exemptions, Balance of Tax, Total Payments and Refundable Credits, Tax Due or Overpayment, Voluntary Gifts, Penalty, and Refund or Amount Owed. Includes a signature line at the bottom.