



AZ Form 140

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 <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36		
	37 Subtract line 36 from line 35. Enter the difference	37	\$125,000	
	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. If less than zero, enter "0".....	42	\$125,000		
Tax	43 Deductions: Check box and enter amount. See instructions 43I <input type="checkbox"/> ITEMIZED ...43S <input checked="" type="checkbox"/> STANDARD	43	\$25,100	
	44 If you checked box 43S and claim charitable contributions, 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	\$99,900	
	46a Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables.....	46a	00	
	46b If line 45 is \$250,001 or more (single/mfs) or \$500,001 or more (mfj/hoh) compute the tax surcharge. Enter the amount.	46b	00	
Balance	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 30	47	00	
	48 Subtotal of tax: Add lines 46a, 46b and 47. Enter the total.....	48	\$2919	
	49 Dependent Tax Credit. See instructions	49	\$125	
	50 Family income tax credit (from the worksheet - see instructions)	50	00	
	51 Nonrefundable Credits from Arizona Form 301, Part 2, line 61.....	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	\$2794		
Total Payments and Refundable Credits	53 2021 AZ income tax withheld.....	53	\$3000	
	54 2021 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 2021 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. Enter the total.....	59	\$3000		
Tax Due or Overpayment	60 TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52. 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. Enter amount of overpayment	61	\$206	
	62 Amount of line 61 to be applied to 2022 estimated tax.....	62	00	
63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	206		
Voluntary Gifts	64 - 74 Voluntary Gifts to:			
	Solutions Teams Assigned to Schools..... 64	00	Arizona Wildlife..... 65	00
	Child Abuse Prevention..... 66	00	Domestic Violence Services..... 67	00
	Neighbors Helping Neighbors..... 69	00	Political Gift..... 68	00
	I Didn't Pay Enough Fund..... 72	00	Special Olympics..... 70	00
			Veterans' Donations Fund..... 71	00
			Sustainable State Parks and Road Fund..... 73	00
		Spay/Neuter of Animals..... 74	00	
75 Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican				
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			
Refund or Amount Owed	78 Add lines 64 through 74 and 76: enter the total.....	78	00	
	79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80..... Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>	79	\$206	
	<input checked="" type="checkbox"/> 98 C <input type="checkbox"/> Checking or 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		

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 _____



AZ Form 140

Arizona Tuition Organization

Example #1—Refund WITH Tax Credit

Your name (as shown on page 1)		Your Social Security Number		
	36 Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36		
	37 Subtract line 36 from line 35. Enter the difference	37	\$125,000	
Exemptions	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..... X.....	41	00	
	42 Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	\$125,000	
	43 Deductions: Check box and enter amount. See instructions 43I <input type="checkbox"/> ITEMIZED... 43S <input checked="" type="checkbox"/> STANDARD	43	\$25,100	
	44 If you checked box 43S and claim charitable contributions, 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	\$99,900	
	46a Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables.....	46a	00	
	46b If line 45 is \$250,001 or more (single/mfs) or \$500,001 or more (mfj/hoh) compute the tax surcharge. Enter the amount.....	46b	00	
Balance of Tax	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 30	47	00	
	48 Subtotal of tax: Add lines 46a, 46b and 47. Enter the total.....	48	\$2919	
	49 Dependent tax Credit. See instructions	49	\$125	
	50 Family income tax credit (from the worksheet - see instructions)	50	00	
	51 Nonrefundable Credits from Arizona Form 301, Part 2, line 61.....	51	\$2435	
	52 Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is more than line 48, enter "0".....	52	\$359	
Total Payments and Refundable Credits	53 2021 AZ income tax withheld.....	53	\$3000	
	54 2021 AZ estimated tax payments 54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b.....	54c	00	
	55 2021 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. Enter the total.....	59	\$3000	
Tax Due or Overpayment	60 TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52. 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. Enter amount of overpayment.....	61	\$2641	
	62 Amount of line 61 to be applied to 2022 estimated tax.....	62	00	
	63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	\$2641	
Voluntary Gifts	64 - 74 Voluntary Gifts to:			
	Solutions Teams Assigned to Schools..... 64	00	Arizona Wildlife..... 65	00
	Child Abuse Prevention..... 66	00	Domestic Violence Services..... 67	00
	Neighbors Helping Neighbors..... 69	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
	I Didn't Pay Enough Fund..... 72	00		
75 Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican				
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	\$2641	
	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 SAVINGS <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	

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 _____



AZ Form 140

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 <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36		
	37 Subtract line 36 from line 35. 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. If less than zero, enter "0".....	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	\$25,100 00	
	44 If you checked box 43S and claim charitable contributions, 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	\$99,900 00	
Tax Liability	46a Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables.....	46a	00	
	46b If line 45 is \$250,001 or more (single/mfs) or \$500,001 or more (mfj/hoh) compute the tax surcharge. Enter the amount.	46b	00	
	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 30	47	00	
	48 Subtotal of tax: Add lines 46a, 46b and 47. Enter the total.....	48	\$2919 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 61.....	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	\$2794 00	
	53 2021 AZ income tax withheld.....	53	\$300 00	
	54 2021 AZ estimated tax payments 54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b.....	54c	00	
Total Payments and Refundable Credits	55 2021 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. Enter the total.....	59	\$300 00	
	60 TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines 61, 62 and 63.....	60	\$2494 00	
	61 OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....	61	00	
	62 Amount of line 61 to be applied to 2022 estimated tax.....	62	00	
	63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	00	
	Voluntary Gifts	64 - 74 Voluntary Gifts to:		
Solutions Teams Assigned to Schools..... 64		00	Arizona Wildlife..... 65	00
Child Abuse Prevention..... 66		00	Domestic Violence Services..... 67	00
Neighbors Helping Neighbors..... 69		00	Political Gift..... 68	00
I Didn't Pay Enough Fund..... 72		00	Special Olympics..... 70	00
			Veterans' Donations Fund..... 71	00
			Sustainable State Parks and Road Fund..... 73	00
			Spay/Neuter of Animals..... 74	00
75 Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican				
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	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"/> 98 C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings			
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	\$2494		

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 _____



AZ Form 140

Arizona Tuition Organization

Example #2—Payment Due WITH Tax Credit

Your Name (as shown on page 1)		Your Social Security Number	
Exemptions	36 Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36	00
	37 Subtract line 36 from line 35. 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. If less than zero, enter "0".....	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	\$25,100 00
	44 If you checked box 43S and claim charitable contributions, 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	\$99,900 00
46a Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables.....	46a	00	
46b If line 45 is \$250,001 or more (single/mfs) or \$500,001 or more (mfj/hoh) compute the tax surcharge. Enter the amount.	46b	00	
47 Tax from recapture of credits from Arizona Form 301, Part 2, line 30	47	00	
48 Subtotal of tax: Add lines 46a, 46b and 47. Enter the total.....	48	\$2919 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 61.....	51	\$2435 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	\$359 00	
53 2021 AZ income tax withheld.....	53	\$300 00	
54 2021 AZ estimated tax payments 54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b.....	54c	00	
55 2021 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. Enter the total.....	59	\$300 00	
60 TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines 61, 62 and 63.....	60	\$59 00	
61 OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....	61	00	
62 Amount of line 61 to be applied to 2022 estimated tax.....	62	00	
63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	00	
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 Services..... 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"/> Libertarian 753 <input type="checkbox"/> Republican			
76 Estimated payment penalty	76	00	00
77 771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included	77	00	00
78 Add lines 64 through 74 and 76: enter the total.....	78	00	00
79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80.....	79	00	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"/>			
98 C <input type="checkbox"/> Checking or ROUTING NUMBER		ACCOUNT NUMBER	
S <input type="checkbox"/> Savings			
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	\$59	00

Tax Liability

Tax Credit Donation

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