



AZ Form 140

Arizona Tuition Organization

Example #1—Payment Due NO Tax Credit

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 38 Age 65 or over: Multiply the number in box 8 by \$2,100 38 39 Blind: Multiply the number in box 9 by \$1,500 39 40 Other Exemptions. See instructions..... 40 <input type="checkbox"/> Multiply the number in box 40E by \$2,300..... 40 41 Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000..... 41 42 Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0" 42 43 Deductions: <i>Check box and enter amount.</i> See instructions..... 43 <input type="checkbox"/> ITEMIZED... 43S <input checked="" type="checkbox"/> STANDARD 43 Tax Liability <i>You checked box 43S and claim charitable contributions, check 44C</i> <input type="checkbox"/> Complete page 3. See instructions..... 44 44 <i>Arizona taxable income:</i> Subtract lines 43 and 44 from line 42. If less than zero, enter "0" 45 46 Tax: Multiply line 45 by 2.5% (.025). Enter the result 46		
Balance of Tax	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 30 47 48 Subtotal of tax: Add lines 46 and 47. Enter the total 48 49 Dependent Tax Credit. See instructions 49 50 Family income tax credit (from the worksheet - see instructions) 50 51 Nonrefundable Credits from Arizona Form 301, Part 2, line 60 51 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		
Total Payments and Refundable Credits	53 2025 AZ income tax withheld 53 54 2025 AZ estimated tax payments.. 54a <input type="checkbox"/> 00 Claim of Right 54b <input type="checkbox"/> 00 Add 54a and 54b. 54c 55 2025 AZ extension payment (Form 204) 55 56 Increased Excise Tax Credit (from the worksheet - see instructions) 56 57 Property Tax Credit from Arizona Form 140PTC 57 58 Other refundable credits: Check the box(es) and enter the total amount..... 581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 334 583 <input type="checkbox"/> 349 58		
Tax Due or Overpayment	59 Total payments and refundable credits: Add lines 53 through 58. Enter the total 59 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		
Voluntary Gifts	61 OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment..... 61 62 Amount of line 61 to be applied to 2026 estimated tax 62 63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference 63		
Penalty	64 - 74 Voluntary Gifts to: Solutions Teams 64 <input type="checkbox"/> 00 Assigned to Schools 65 <input type="checkbox"/> 00 Arizona Wildlife 66 <input type="checkbox"/> 00 Child Abuse Prevention..... 66 <input type="checkbox"/> 00 Domestic Violence Services 67 <input type="checkbox"/> 00 Political Gift..... 68 <input type="checkbox"/> 00 Neighbors Helping Neighbors. 69 <input type="checkbox"/> 00 Special Olympics 70 <input type="checkbox"/> 00 Veterans' Donations Fund 71 <input type="checkbox"/> 00 I Didn't Pay Enough Fund..... 72 <input type="checkbox"/> 00 Sustainable State Parks and Road Fund..... 73 <input type="checkbox"/> 00 Spay/Neuter of Animals.. 74 <input type="checkbox"/> 00		
Refund or Amount Owed	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 <input type="checkbox"/> 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 <input type="checkbox"/> 00		
THERE	79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 79 <input type="checkbox"/> 00 Direct Deposit of Refund: <i>Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions.</i> 79A <input type="checkbox"/> C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings ROUTING NUMBER <input type="checkbox"/> ACCOUNT NUMBER <input type="checkbox"/> <input type="checkbox"/> 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 <input type="checkbox"/> \$2,000 <input type="checkbox"/> 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.

YOUR SIGNATURE

DATE

OCCUPATION



AZ Form 140

Arizona Tuition Organization

Example #1—Refund WITH Tax Credit

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 38 Age 65 or over: Multiply the number in box 8 by \$2,100..... 38 39 Blind: Multiply the number in box 9 by \$1,500 39 40 Other Exemptions. See instructions..... 40 <input type="checkbox"/> Multiply the number in box 40E by \$2,300..... 40 41 Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000..... 41 42 Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0"..... 42 \$160,000 00														
Balance of Tax	43 Deductions: Check box and enter amount. See instructions..... 43 <input type="checkbox"/> ITEMIZED... 43 <input checked="" type="checkbox"/> STANDARD 43 \$31,500 00 You checked box 43S and claim charitable contributions, check 44C <input type="checkbox"/> Complete page 3. See instructions..... 44 45 Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"..... 45 \$128,500 00 46 Tax: Multiply line 45 by 2.5% (.025). Enter the result..... 46 \$3,200 00														
Total Payments and Refundable Credits	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 30 47 48 Subtotal of tax: Add lines 46 and 47. Enter the total 48 49 Dependent Tax Credit. See instructions 49 50 Family income tax credit (from the worksheet - see instructions) 50 51 Nonrefundable Credits from Arizona Form 301, Part 2, line 60. Tax Credit Donation \$3,062 00														
Tax Due or Overpayment	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 \$138 00 53 2025 AZ income tax withheld..... 53 \$1,200 00 54 2025 AZ estimated tax payments.. 54a 00 Claim of Right 54b 00 Add 54a and 54b. 54c \$1,200 00 55 2025 AZ extension payment (Form 204) 55 56 Increased Excise Tax Credit (from the worksheet - see instructions) 56 57 Property Tax Credit from Arizona Form 140PTC 57 58 Other refundable credits: Check the box(es) and enter the total amount..... 581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 334 583 <input type="checkbox"/> 349 58 \$1,200 00 59 Total payments and refundable credits: Add lines 53 through 58. Enter the total..... 59 \$1,200 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 \$0 00 61 OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment..... 61 \$1,062 00 62 Amount of line 61 to be applied to 2026 estimated tax 62 \$0 00 63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference 63 \$1,062 00														
Voluntary Gifts	64 - 74 Voluntary Gifts to: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Solutions Teams Assigned to Schools.....</td> <td style="width: 33%;">64 00</td> <td style="width: 33%;">Arizona Wildlife..... 65 00</td> </tr> <tr> <td>Child Abuse Prevention.....</td> <td>66 00</td> <td>Political Gift..... 68 00</td> </tr> <tr> <td>Neighbors Helping Neighbors. 69 00</td> <td>Special Olympics..... 70 00</td> <td>Veterans' Donations Fund 71 00</td> </tr> <tr> <td>I Didn't Pay Enough Fund..... 72 00</td> <td>Sustainable State Parks and Road Fund..... 73 00</td> <td>Spay/Neuter of Animals.. 74 00</td> </tr> </table>			Solutions Teams Assigned to Schools.....	64 00	Arizona Wildlife..... 65 00	Child Abuse Prevention.....	66 00	Political Gift..... 68 00	Neighbors Helping Neighbors. 69 00	Special Olympics..... 70 00	Veterans' Donations Fund 71 00	I Didn't Pay Enough Fund..... 72 00	Sustainable State Parks and Road Fund..... 73 00	Spay/Neuter of Animals.. 74 00
Solutions Teams Assigned to Schools.....	64 00	Arizona Wildlife..... 65 00													
Child Abuse Prevention.....	66 00	Political Gift..... 68 00													
Neighbors Helping Neighbors. 69 00	Special Olympics..... 70 00	Veterans' Donations Fund 71 00													
I Didn't Pay Enough Fund..... 72 00	Sustainable State Parks and Road Fund..... 73 00	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"/> Libertarian 753 <input type="checkbox"/> Republican 76 Estimated payment penalty 76 \$0 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 \$0 00														
Refund or Amount Owed	79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 79 \$1,062 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														
THERE	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 \$0 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.

YOUR SIGNATURE

DATE

OCCUPATION



AZ Form 140

Arizona Tuition Organization

Example #2—Refund WITHOUT Tax Credit

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	\$55,000 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.....	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	\$55,000 00
	43 Deductions: Check box and enter amount. See instructions	43	\$15,750 00
	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	\$39,250 00
	46 Tax: Multiply line 45 by 2.5% (.025). Enter the result.....	46	\$1,000 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 46 and 47. Enter the total	48	00
	49 Dependent Tax Credit. See instructions	49	00
	50 Family income tax credit (from the worksheet - see instructions)	50	00
	51 Nonrefundable Credits from Arizona Form 301, Part 2, line 60.....	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	\$1,000 00
Total Payments and Refundable Credits	53 2025 AZ income tax withheld.....	53	\$1,200 00
	54 2025 AZ estimated tax payments. 54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b. 54c	54c	00
	55 2025 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.....	58	00
	59 Total payments and refundable credits: Add lines 53 through 58. Enter the total.....	59	\$1,200 00
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	\$200 00
	62 Amount of line 61 to be applied to 2026 estimated tax.....	62	00
	63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	\$200 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
	Political Gift.....	68	00
	Neighbors Helping Neighbors.....	69	00
	Special Olympics.....	70	00
	Veterans' Donations Fund.....	71	00
	I Didn't Pay Enough Fund.....	72	00
	Sustainable State Parks and Road Fund.....	73	00
	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"/> Libertarian 753 <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
Refund or Amount Owed	79 REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79	\$200 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 S <input type="checkbox"/> Savings ROUTING NUMBER ACCOUNT NUMBER		
	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

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AZ Form 140

Arizona Tuition Organization

Example #2—Refund WITH Tax Credit & Carry Forward

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			
	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			
	40 Other Exemptions. See instructions..... 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			\$55,000 00			
	43 Deductions: <i>Check box and enter amount.</i> See instructions..... 43			\$15,750 00			
Tax Liability	44 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			\$39,250 00			
	46 Tax: Multiply line 45 by 2.5% (.025). Enter the result..... 46			\$1,000 00			
Balance of Tax	47 Tax from recapture of credits from Arizona Form 301, Part 2, line 30			00			
	48 Subtotal of tax: Add lines 46 and 47. Enter the total			00			
	49 Dependent Tax Credit. See instructions			00			
	50 Family income tax credit (from the worksheet - see instructions)			50			
	51 Nonrefundable Credits from Arizona Form 301, Part 2, line 60.....			51			
	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"			\$0 00			
Total Payments and Refundable Credits	53 2025 AZ income tax withheld..... 53			\$1,200 00			
	54 2025 AZ estimated tax payments..	54a	00	Claim of Right 54b	00	Add 54a and 54b. 54c	00
	55 2025 AZ extension payment (Form 204)			55			
	56 Increased Excise Tax Credit (from the worksheet - see instructions)			56			
	57 Property Tax Credit from Arizona Form 140PTC			57			
	58 Other refundable credits: Check the box(es) and enter the total amount..... 58			00			
	59 Total payments and refundable credits: Add lines 53 through 58. Enter the total..... 59			\$1,200 00			
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			\$1,200 00			
	62 Amount of line 61 to be applied to 2026 estimated tax..... 62			00			
	63 Balance of overpayment: Subtract line 62 from line 61. Enter the difference			\$1,200 00			
Voluntary Gifts	64 - 74 Voluntary Gifts to: Solutions Teams..... 64			00			
	Assigned to Schools..... 64			00			
	Arizona Wildlife..... 65			00			
	Child Abuse Prevention..... 66			00			
	Domestic Violence Services..... 67			00			
	Political Gift..... 68			00			
	Neighbors Helping Neighbors.. 69			00			
	Special Olympics..... 70			00			
	Veterans' Donations Fund..... 71			00			
	I Didn't Pay Enough Fund..... 72			00			
	Sustainable State Parks and Road Fund..... 73			00			
	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"/> Libertarian 753 <input type="checkbox"/> Republican						
	76 Estimated payment penalty			76			
	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			
	Direct Deposit of Refund: <i>Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions.</i> 79A <input type="checkbox"/>			\$1200 00			
	C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings			ROUTING NUMBER	ACCOUNT NUMBER		
	98						
	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			
					\$535 Carry Forward		

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