

NOTICE
FORM 140NR

Laws 2012, Ch 257, § 11 (HB 2779), repealed the Arizona Revised Statutes that authorize the Clean Elections Fund Tax Reduction optional check-off box, the Clean Elections Fund Tax Credit, the Citizens Clean Elections Fund donation line on the corporate income tax returns and the Citizens Clean Elections Voluntary Gift line on the individual income and fiduciary tax returns. The changes are effective from and after August 2, 2012.

If you are filing after August 2, 2012, do not make a voluntary gift to the Citizens Clean Elections Fund on line 45 of the return. Any amount designated on line 45 in a return postmarked after August 2, 2012 will not go to the Citizens Clean Elections Fund; the amount designated will be returned to the taxpayer.

Fiscal year filers with a taxable year ending from and after August 2, 2012, do not claim a credit on line 30 for any amounts donated to the Citizens Clean Elections Fund after August 2, 2012.

Nonresident Personal Income Tax Return

140NR

OR FISCAL YEAR BEGINNING

AND ENDING

66

2011

82F Check box 82F if filing under extension

89 X

Personal information section including name, address, and social security numbers.

Filing status and exemptions section with checkboxes for marital status and age exemptions.

11-13 Residency Status (check one): 11 Nonresident 12 Nonresident Active Military 13 Composite Return

Main tax calculation table with 59 rows for various income, deductions, and credits.

ONE STAPLE IN UPPER LEFT CORNER. NO TAPE.

Attach required documents in upper left corner after page 2 of the return. Include any payment, federal and Arizona Schedules A.

Your Name (as shown on page 1)	Your Social Security No.
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PART A: Dependents - do not list yourself or spouse

A1 List children and other dependents. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2011

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10..... TOTAL **A2**

A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

b Enter dependents listed above who were not claimed on your federal return due to education credits:

PART B: Arizona Percent of Total Income

B4 Check box B4 if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act..... **B4**

	2011 FEDERAL Amount from Federal Return	2011 ARIZONA Source Amount Only
B5 Wages, salaries, tips, etc.....	00	00
B6 Interest	00	00
B7 Dividends.....	00	00
B8 Arizona income tax refunds.....	00	00
B9 Business income (or loss) from federal Schedule C	00	00
B10 Gains (or losses) from federal Schedule D	00	00
B11 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	00	00
B12 Other income reported on your federal return	00	00
B13 Total income: Add lines B5 through B12	00	00
B14 Other federal adjustments. Attach your own schedule	00	00
B15 Federal adjusted gross income. Subtract line B14 from line B13 in the FEDERAL column	00	
B16 Arizona income: Subtract line B14 from line B13 in the ARIZONA column. Enter here and on the front of this form on line 15.....		00
B17 Arizona percentage: Divide line B16 by line B15, and enter the result (not over 100%).....		%

PART C: Additions to Income

C18 I.R.C. §179 expense in excess of allowable amount. Also see the instructions for line D30	00
C19 Total depreciation included in Arizona gross income.....	00
C20 Other additions to income. See instructions and attach your own schedule	00
C21 Total: Add lines C18 through C20. Enter here and on the front of this form on line 16.....	00

PART D: Subtractions from Income

D22 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	00
D23 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	00
D24 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	00
D25 Total exemptions: Add lines D22 through D24.....	00
D26 Multiply line D25 by the percentage on line B17, and enter the result	00
D27 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column	00
D28 Arizona state lottery winnings included on line B12 in the ARIZONA column (up to \$5,000 only)	00
D29 Agricultural crops contributed to Arizona charitable organizations.....	00
D30 Adjustment for I.R.C. §179 expense not allowed	00
D31 Other subtractions from income. See instructions and attach your own schedule	00
D32 Total: Add lines D26 through D31. Enter here and on the front of this form, line 17.....	00

Part E: Last Name(s) Used in Prior Years – if different from name(s) used in current year

E33

PLEASE SIGN HERE	I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	→ _____	DATE _____	OCCUPATION _____
	→ _____	DATE _____	SPOUSE'S OCCUPATION _____
	PAID PREPARER'S SIGNATURE _____	DATE _____	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____
	PAID PREPARER'S TIN _____	PAID PREPARER'S ADDRESS _____	PAID PREPARER'S PHONE NO. _____

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).
 If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

2011
Arizona Tax Tables X and Y
For Form 140NR

Table X - Use Table X if your filing status is Single or Married Filing Separate

(a)		(b)	(c)		(d)	(e)		(f)
If taxable income from Form 140NR, page 1, line 21 is:		Enter the amount from Form 140NR, page 1, line 21	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140NR, page 1, line 22
Over	But Not over							
\$0	\$10,000	X	.0259	=	-	0.00	=	
\$10,000	\$25,000	X	.0288	=	-	\$ 29.00	=	
\$25,000	\$50,000	X	.0336	=	-	\$ 149.00	=	
\$50,000	\$150,000	X	.0424	=	-	\$ 589.00	=	
\$150,000	and over	X	.0454	=	-	\$ 1,039.00	=	

Table Y - Use Table Y if your filing status is Married Filing Joint or Head of Household

(a)		(b)	(c)		(d)	(e)		(f)
If taxable income from Form 140NR, page 1, line 21 is:		Enter the amount from Form 140NR, page 1, line 21	Multiply the amount entered in column (b) by		Enter the result	Subtract		Your tax. Round the result and enter this amount on Form 140NR, page 1, line 22
Over	But Not over							
\$0	\$20,000	X	.0259	=	-	0.00	=	
\$20,000	\$50,000	X	.0288	=	-	\$ 58.00	=	
\$50,000	\$100,000	X	.0336	=	-	\$ 298.00	=	
\$100,000	\$300,000	X	.0424	=	-	\$ 1,178.00	=	
\$300,000	and over	X	.0454	=	-	\$ 2,078.00	=	

Line 31 - Balance of Income Tax

Subtract lines 28 and 30 from line 27. If the sum of lines 28 and 30 is more than line 27, enter zero on line 31.

Line 32 - Unpaid Arizona Use Tax

Use line 32 to report any use tax that you owe from out-of-state purchases that you made in 2011. Enter an amount on line 32 to report your use tax only if all of the following apply.

1. The items you bought were not for business purposes.
2. You stored, used or consumed the item in Arizona.
3. You are not a registered retailer.

For example, you may have bought goods from a catalogue or from the Internet. You may have purchased items costing more than \$200, while traveling outside of the U.S. If you made any out-of-state purchase during 2011 and paid **no** sales tax on that purchase, you must complete the use tax worksheet, if items 1 through 3 above apply. You should keep your receipts or invoices for your out-of-state purchases.

Some items are exempt from use tax. For example, you do not have to pay use tax on any of the following items:

- Prescription drugs
- Prescription eyeglasses
- Contact lenses
- Hearing aids

Other items may also be exempt from use tax. To find out more about use tax and items exempt from use tax, see our brochure, *Pub 610, Use Tax*. To see this brochure, visit our web site at www.azdor.gov and click on publications.

If you did not make any out-of-state purchases during 2011, you do not owe any use tax. In this case, enter "0" on line 32.

Arizona's Use Tax

Arizona's use tax has been part of our tax laws since 1955. Every state with a sales tax also has a use tax. When Arizona shoppers buy from out-of-state sellers who do not collect tax, this puts in-state sellers at a disadvantage. The use tax puts all retailers on a level playing field.

What if I Have Already Paid Tax on My Out-of-State Purchase?

If you have paid sales tax to another state on the purchase, or if you have already paid your Arizona use tax, then you should enter "0" on line 32.

Use Tax Worksheet

Complete the following worksheet to figure your unpaid use tax.

Example: Rita is living in Phoenix and she orders a new bedspread from the Out-of-State Catalog Store based in New York. Rita will use this bedspread in her Arizona winter home. The price is \$125. The Catalog Store collects no tax. Rita must pay Arizona use tax on this purchase. Rita will complete the worksheet as follows:

Use Tax Worksheet - Example	
1. Taxable Purchases	\$125.00
2. Arizona use tax rate	.066
3. Multiply line 1 by the decimal on line 2. Enter the result here.	8.25
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140NR, page 1, line 32.	\$8.00
In this example, Rita will enter \$8 on Form 140NR, page 1, line 32.	

Line 33 - Balance of Tax

Add lines 31 and 32. Enter the result.

Totaling Payments

Line 34 - Arizona Income Tax Withheld

Enter the Arizona income tax withheld shown on the Form(s) W-2 from your employer. Do not include income taxes withheld by any other state. Attach the Form(s) W-2 after the last page of your return.

Line 35 - Arizona Estimated Tax Payments for 2011 and Amount Applied from 2010 Return

Use this line if you did one of the following:

1. Made estimated income tax payments to Arizona for 2011.
2. Applied any of your refund from your 2010 Arizona return to 2011 estimated taxes for Arizona.

Enter the total amount paid and/or applied to 2011 taxes.

NOTE: *If you made joint Arizona estimated payments for 2011, but are filing separate 2011 Arizona income tax returns, see Arizona Department of Revenue Income Tax Ruling ITR 02-3.*

Line 36 - 2011 Arizona Extension Payment (Form 204)

Use this line to report the payment you sent with your extension request, or the electronic extension payment you made using www.aztaxes.gov.

Line 37 - Other Refundable Credits

Enter the total of refundable credits you are claiming from Form 308-I, *Credit for Increased Research Activities - Individuals*, or Form 342, *Credit for Renewable Energy Industry*.

If you enter an amount on this line, be sure you check the box or boxes to show which credits you are claiming. Also be sure to attach the credit claim form (308-I or 342) to your return when you file.

Credit for Increased Research Activities - Individuals (Form 308-I)

You may qualify for the refundable increased research activities credit if you incurred qualified research expenses

The following example shows how to complete the worksheet.

Use Tax Worksheet	
1. Taxable Purchases	
2. Arizona use tax rate	.066
3. Multiply line 1 by the decimal on line 2. Enter the result here.	
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140NR, page 1, line 32.	