DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

Arizona Form 140 — **Resident Personal Income Tax Return** — FOR CALENDAR YEAR **2021**

82F ☐ **Check box 82F if filing under extension** OR FISCAL YEAR BEGINNING AND ENDING 66F

1 Your First Name and Middle Initial: **a**	Last Name: **a**	**Enter your SSN(s).** Your Social Security Number: **490-54-9999**
1 Spouse's First Name and Middle Initial (if box 4 or 6 checked)	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		Last Names Used in Last Four Prior Year(s) (if different) 97

FILING STATUS

4 ☐ Married filing joint return — **4a** ☐ Injured Spouse Protection of Joint Overpayment

5 ☒ Head of household. Enter name of qualifying child or dependent on next line:

b a

6 ☐ Married filing separate return. Enter spouse's name and Social Security Number above.

7 ☐ Single

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

81 PM 80 RCVD

Exemptions 8, 9, and 11a - Dependents 10a and 10b

▼ *Enter the number claimed. Do not put a check mark.*

8	0	Age 65 or over (you and/or spouse)
9	0	Blind (you and/or spouse)
10a	5	Dependents: Under age of 17.
11a	0	Qualifying parents and grandparents

If completing lines 8, 9, and 11a, also complete lines 38, 39, and 41. For lines 10a and 10b, also complete line 49.

10b 0 Dependents: Age 17 and over.

(Box 10a and 10b): Dependent Information. See instructions. **For more space, check the box** ☒ **and complete page 4, Part 1.**

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2021	(e) Dependent Age included in: 1 (Box 10a)	(e) 2 (Box 10b)	(f) Check if you did not claim this person on your federal return due to educational credits
10c	b	a	490-54-8888	Daughter	12	☒	☐	☐
10d	c	a	490-54-7777	Son	12	☒	☐	☐
10e	d	a	490-54-6666	Son	12	☒	☐	☐

(Box 11a): Qualifying parents and grandparents. See instructions. **For more space, check the box** ☐ **and complete page 4, Part 2.**

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2021	(e) CHECK IF AGE 65 OR OVER	(f) CHECK IF DIED IN 2021
11b						☐	☐
11c						☐	☐

Additions

12	**Federal adjusted gross income (from your federal return)**	12	20,307 00
13	Small Business Income: **13S** ☐ check the box if you are filing Arizona Form 140-SBI and enter the amount from Form 140-SBI, line 10	13	00
14	Modified federal adjusted gross income. Subtract line 13 from line 12	14	20,307 00
15	Non-Arizona municipal interest	15	00
16	Partnership Income adjustment. See instructions	16	00
17	Total federal depreciation	17	00
18	Other Additions to Income: Complete *Other Additions to Arizona Gross Income* schedule on page 5	18	00
19	**Subtotal:** Add lines 14 through 18 and enter the total	19	20,307 00

Subtractions

20	Total net capital gain or (loss). See instructions	20	00	
21	Total net short-term capital gain or (loss). See instructions	21	00	
22	Total net long-term capital gain or (loss). See instructions	22	00	
23	Net long-term capital gain from assets acquired *after* December 31, 2011. See instructions.	23	00	
24	Multiply line 23 by 25% (.25) and enter the result			24 00

This box may be blank or may contain a printed barcode of data from your return.

25	Net capital gain - qualified small business	25	
26	Recalculated Arizona depreciation	26	00
27	Partnership Income adjustment	27	00
28	Interest on U.S. obligations	28	00
29a	Exclusion for fed., AZ state or local govt. pensions.	29a	00
29b	Exclusion for retired/retainer pay uniform services.	29b	00
30	U.S. Social Security or Railroad Retirement Act	30	00
31	Certain wages of American Indians	31	00
32	Pay received for being an active service member.	32	00
33	Net operating loss adjustment	33	00
34	Contributions: 34a 529 plans 00		
	34b 529A (ABLE) 00 add 34a and 34b.	34c	00

Your Name (as shown on page 1)	Your Social Security Number
a a	490-54-9999

	35	Subtract lines 24 through 34c from line 19	20,307 00
	36	Other Subtractions from Income. Complete *Other Subtraction from Arizona Gross Income* schedule on page 6	00
	37	Subtract line 36 from line 35. Enter the difference	20,307 00
Exemptions	38	Age 65 or over: Multiply the number in box 8 by $2,100	00
	39	Blind: Multiply the number in box 9 by $1,500	00
	40	Other Exemptions. See instructions 40E [0] Multiply the number in box 40E by $2,300	00
	41	Qualifying parents and grandparents: Multiply the number in box 11a by $10,000	00
	42	**Arizona adjusted gross income:** Subtract lines 38 through 41 from line 37. If less than zero, enter "0"	20,307 00
Balance of Tax	43	**Deductions:** ***Check box and enter amount.*** See instructions 43I [ ] ITEMIZED 43S [X] STANDARD	18,800 00
	44	If you checked box 43S and claim charitable contributions, check 44C [ ] **Complete page 3.** See instructions	00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"	1,507 00
	46a	Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables	39 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	00
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 30	00
	48	Subtotal of tax: Add lines 46a, 46b and 47. Enter the total	39 00
	49	Dependent Tax Credit. See instructions	500 00
	50	Family income tax credit (from the worksheet - see instructions)	240 00
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 61	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"	0 00
Total Payments and Refundable Credits	53	2021 AZ income tax withheld	00
	54	2021 AZ estimated tax payments 54a [00] Claim of Right 54b [00] Add 54a and 54b 54c	00
	55	2021 AZ extension payment (Form 204)	00
	56	Increased Excise Tax Credit (from the worksheet - see instructions)	100 00
	57	Property Tax Credit from Arizona Form 140PTC	00
	58	Other refundable credits: Check the box(es) and enter the total amount 581 [ ] 308-I 582 [ ] 349	0 00
Tax Due or Overpayment	59	**Total payments and refundable credits:** Add lines 53 through 58. Enter the total	100 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	0 00
	61	**OVERPAYMENT:** If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment	100 00
	62	Amount of line 61 to be applied to 2022 estimated tax	00
	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference	100 00

Voluntary Gifts

64 - 74 Voluntary Gifts to:

Child Abuse Prevention	66	00	Solutions Teams Assigned to Schools	64	00	Arizona Wildlife	65	00
Neighbors Helping Neighbors	69	00	Domestic Violence Services	67	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 [ ] Democratic 752 [ ] Libertarian 753 [ ] Republican

Penalty	76	Estimated payment penalty	00
	77	771 [ ] Annualized/Other 772 [ ] Farmer or Fisherman 773 [ ] Form 221 included	
	78	Add lines 64 through 74 and 76; enter the total	00
Refund or Amount Owed	79	**REFUND:** Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	100 00

Direct Deposit of Refund: ***Check box 79A*** if your deposit will be ultimately placed in a **foreign account;** see instructions. 79A [ ]

98 C [ ] Checking or S [ ] 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	0 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 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).

Your Name (as shown on page 1)	Your Social Security Number
a a	490-54-9999

2021 Form 140 - Standard Deduction Increase for Charitable Contributions

You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.

Taxpayers electing to take the Standard Deduction on their Arizona tax return may *increase* the standard deduction amount by 25% (.25) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona tax return.

Charitable contributions (lines 1C, 2C, and 3C) are those gifts allowed on federal 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

NOTE 1: You must reduce your contribution amount by the total charitable contributions you made during January 1, 2021 through December 31, 2021 for which you are claiming an Arizona tax credit under Arizona law for the current tax year return or claimed on the prior tax year return. Enter this amount on 5C.

NOTE 2: If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 5C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

1C	2021 Gifts by cash or check 1C		00
2C	2021 Other than by cash or check 2C		00
3C	Carryover from prior year 3C		00
4C	Add lines 1C through 3C and enter the total 4C		00
5C	Total charitable contributions made in 2021 for which you are claiming a credit under Arizona law for the current (2021) or prior (2020) tax year 5C		00
6C	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0" 6C		00
7C	Multiply line 6C by 25% (.25) and enter the result 7C		00

- Enter the amount shown on line 7C on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable contributions on line 44. If you do not check this box, you may be denied the increased standard deduction.

Your Name (as shown on page 1)	Your Social Security Number
a a	490-54-9999

2021 Form 140 Dependent and Other Exemption Information

Include page 4 with your return if:

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are listing additional qualifying parents and grandparents (for box 11a) from page 1.
- You are claiming *Other Exemptions* on page 2, line 40.

Part 1: Dependents (Box 10a and 10b) continued from page 1

Information used to compute your allowable ***Dependent Tax Credit*** *on page 2, line 49.*

NOTE: If you have more than three qualifying dependents, you ***must*** complete Part 1 and the worksheet in the instructions, to compute your Dependent Tax Credit on line 49.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2021	(e) Check Dependent Age included in: 1 (Box 10a)	(e) 2 (Box 10b)	(f) CHECK IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
10f	e	a	490-54-4444	Daughter	12	X		
10g	f	a	490-54-3333	Son	12	X		
10h								
10i								
10j								
10k								
10l								
10m								
10n								
10o								
10p								

Part 2: Qualifying parents and grandparents (Box 11a) continued from page 1

Additional qualifying parents and grandparents information used to compute your allowable exemption on page 2, line 41.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2021	(e) CHECK IF AGE 65 OR OVER	(f) CHECK IF DIED IN 2021
11d							
11e							
11f							
11g							
11h							
11i							

Part 3: Other Exemptions

Information used to compute your allowable ***Other Exemptions*** *on page 2, line 40.*

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) CHECK AGE 65 OR OVER (see instructions) C1	(c) C2	(d) CHECK STILLBORN CHILD IN 2021
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Enter the total number of individuals listed in Part 3 in box 40E on page 2, line 40.

Your Name (as shown on page 1)	Your Social Security Number
a a	490-54-9999

2021 Form 140 Dependent and Other Exemption Information

Include page 4 with your return if:

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are listing additional qualifying parents and grandparents (for box 11a) from page 1.
- You are claiming *Other Exemptions* on page 2, line 40.

Part 1: Dependents (Box 10a and 10b) continued from page 1

Information used to compute your allowable ***Dependent Tax Credit*** *on page 2, line 49.*

NOTE: If you have more than three qualifying dependents, you ***must*** complete Part 1 and the worksheet in the instructions, to compute your Dependent Tax Credit on line 49.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2021	(e) Check Dependent Age included in: 1 (Box 10a)	(e) 2 (Box 10b)	(f) CHECK IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
10f	e	a	490-54-4444	Daughter	12	X		
10g	f	a	490-54-3333	Son	12	X		
10h								
10i								
10j								
10k								
10l								
10m								
10n								
10o								
10p								

Part 2: Qualifying parents and grandparents (Box 11a) continued from page 1

Additional qualifying parents and grandparents information used to compute your allowable exemption on page 2, line 41.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2021	(e) CHECK IF AGE 65 OR OVER	(f) CHECK IF DIED IN 2021
11d							
11e							
11f							
11g							
11h							
11i							

Part 3: Other Exemptions

Information used to compute your allowable ***Other Exemptions*** *on page 2, line 40.*

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) CHECK AGE 65 OR OVER (see instructions) C1	(c) C2	(d) CHECK STILLBORN CHILD IN 2021
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Enter the total number of individuals listed in Part 3 in box 40E on page 2, line 40.

Your Name (as shown on page 1)	Your Social Security Number
a a	490-54-9999

2021 Form 140 - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments ***increasing*** your Arizona Gross Income.

Note: If you are making any adjustments *reducing* your Arizona Gross Income complete page 6.

Other Additions to Arizona Gross Income - Line 18 (see instructions for more information)

A	Married Persons Filing Separate Returns . . . . . A		00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . . B		00
C	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return C		00
D	Items Previously Deducted for Arizona Purposes . . . . . D		00
E	Claim of Right Adjustment for Amounts Repaid in 2021 . . . . . E		00
F(a)	Claim of Right Adjustment for Amounts Repaid in Prior Taxable years . . . . . F(a)		00
F(b)	Adjustment for Net Operating Loss due to Claim of Right . . . . . F(b)		00
G	Addition to S Corporation Income Due to Claiming Pass-Through Credit (Forms 312 and 315) . . . . . G		00
H	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) . . . . . H		00
I	Nonqualified Withdrawals from 529 College Savings Plans I		00
J	Sole Proprietorship Loss of an ***Arizona Nonprofit Medical Marijuana Dispensary*** Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has **not elected** to operate on a for profit-basis must also add back the portion of their loss that is from the medical marijuana portion of the business that is included in their federal adjusted gross income . . . . . J		00
K	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Nonresident . . . . . K		00
L	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona Sources Prior to Arizona Residency L		00
M	Americans with Disabilities Act - Access Expenditures . . . . . M		00
N	Amortization or Depreciation for Child Care Facility before 1990 . . . . . N		00
O	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions . . . . . O		00
P	Other Adjustments Related to Tax Credits. See instructions . . . . . P		00
Q	Other Adjustments - see instructions . . . . . Q		00
R	**Total Other Additions:** Add all amounts and enter the total here and on page 1, line 18 . . . . . R		00

Your Name (as shown on page 1)	Your Social Security Number
a a	490-54-9999

2021 Form 140 - Other Subtractions from Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments ***decreasing*** your Arizona Gross Income.

Note: If you are making any adjustments *increasing* your Arizona Gross Income complete page 5.

Other Subtractions from Arizona Gross Income - Line 36 (see instructions for more information)

A	Married Persons Filing Separate Returns . . . . . **A**		**00**
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . . **B**		**00**
C	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds . . . . . **C**		**00**
D	Adoption Expense . . . . . **D**		**00**
E	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace . . . . . **E**		**00**
F	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years . . . . . **F**		**00**
G	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits) . . . . . **G**		**00**
H	Qualified State Tuition Distributions . . . . . **H**		**00**
I	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year . . . . . **I**		**00**
J	Agricultural Crops Given to Arizona Charitable Organizations . . . . . **J**		**00**
K	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year . . . . . **K**		**00**
L	Sole Proprietorship Income of an ***Arizona Nonprofit Medical Marijuana Dispensary*** Included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has **not elected** to operate on a for-profit basis may subtract the portion of their federal taxable income that is from the medical marijuana portion of the business . . . . . **L**		**00**
M	Long-Term Care Insurance Premiums . . . . . **M**		**00**
N	Americans with Disabilities Act – Access Expenditures . . . . . **N**		**00**
O	Exploration Expenses Deferred before January 1, 1990 . . . . . **O**		**00**
P	Sole Proprietorship of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). An LLC that has elected to be treated as a disregarded entity for federal purposes, and also elected to operate on a for-profit basis may subtract the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16) . . . . . **P**		**00**
Q	S Corporation shareholders of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the amount of your pro-rata share of ordinary and necessary expenses related to the sales of recreational use products as shown on your 120S Schedule K-1, line 7 . . . . . **Q**		**00**
R	Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions . . . . . **R**		**00**
S	Other Adjustments - see instructions . . . . . **S**		**00**
T	**Total Other Subtractions:** Add all amounts and enter the total here and on page 2, line 36 . . . . . **T**		**00**