

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
2022

82F <input type="checkbox"/> Check box 82F if filing under extension		OR FISCAL YEAR BEGINNING		AND ENDING		66F	
1 a Your First Name and Middle Initial		a Last Name		Enter your SSN(s).		Your Social Security Number 490-54-9999	
1 b Spouse's First Name and Middle Initial (if box 4 or 6 checked)		a Last Name				Spouse's Social Security No. 490-54-8888	
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	
4 <input checked="" type="checkbox"/> Married filing joint return		4a <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.			
5 <input type="checkbox"/> Head of household. Enter name of qualifying child or dependent on next line:				88			
6 <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security Number above.							
7 <input type="checkbox"/> Single							
▼ Enter the number claimed. Do not put a check mark.							
8 1 Age 65 or over (you and/or spouse)		If completing lines 8, 9, and 11a, also complete lines 38, 39, and 41. For lines 10a and 10b, also complete line 49.		81 PM		80 RCVD	
9 0 Blind (you and/or spouse)							
10a 3 Dependents: Under age of 17.		10b 0 Dependents: Age 17 and over.					
11a 0 Qualifying parents and grandparents							
(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box <input type="checkbox"/> 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 2022	
10c C A		490-54-7777		Son		12	
10d D A		490-54-5555		Daughter		12	
10e D A		490-54-3333		Daughter		12	
(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box <input type="checkbox"/> 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 2022	
11b						CHECK IF AGE 65 OR OVER	
11c						CHECK IF DIED IN 2022	
12 Federal adjusted gross income (from your federal return)		12		200,000		00	
13 Small Business Income: 13S <input type="checkbox"/> 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		200,000		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		200,000		00	
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				00	
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		34a		00			
34b 529A (ABLE)		34b		00		add 34a and 34b.	
		34c				00	

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

Exemptions	35	Subtract lines 24 through 34c from line 19.	35	200,00000
	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	200,00000
	38	Age 65 or over: Multiply the number in box 8 by \$2,100	38	2,10000
	39	Blind: Multiply the number in box 9 by \$1,500.	39	00
Balance of Tax	40	Other Exemptions. See instructions 40E <input type="text" value="0"/> 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	197,90000
	43	Deductions: Check box and enter amount. See instructions 43I <input checked="" type="checkbox"/> ITEMIZED 43S <input type="checkbox"/> STANDARD	43	40,00000
	44	If you checked box 43S and claim charitable contributions, check 44C <input type="checkbox"/> Complete page 3. See instructions	44	00
Total Payments and Refundable Credits	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"	45	157,90000
	46	Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables	46	4,45900
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 32	47	00
	48	Subtotal of tax: Add lines 46 and 47. Enter the total.	48	4,45900
	49	Dependent Tax Credit. See instructions.	49	30000
Tax Due or Overpayment	50	Family income tax credit (from the worksheet - see instructions)	50	00
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 64	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	4,15900
	53	2022 AZ income tax withheld.	53	00
	54	2022 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
Voluntary Gifts	55	2022 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	000
	59	Total payments and refundable credits: Add lines 53 through 58. Enter the total	59	000
Penalty	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	4,15900
	61	OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment	61	000
	62	Amount of line 61 to be applied to 2023 estimated tax.	62	00
	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	00
	64-74	Voluntary Gifts to:		
Refund or Amount Owed	64	Solutions Teams Assigned to Schools	64	00
	65	Arizona Wildlife	65	00
	66	Child Abuse Prevention	66	00
	67	Domestic Violence Services	67	00
	68	Political Gift	68	00
PLEASE SIGN HERE	69	Neighbors Helping Neighbors	69	00
	70	Special Olympics	70	00
	71	Veterans' Donations Fund	71	00
	72	I Didn't Pay Enough Fund	72	00
	73	Sustainable State Parks and Road Fund	73	00
PLEASE SIGN HERE	74	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	75	00
	76	Estimated payment penalty	76	11700
	77	771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input checked="" type="checkbox"/> Form 221 included	77	00
	78	Add lines 64 through 74 and 76; enter the total.	78	11700
PLEASE SIGN HERE	79	REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79	000
	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"/>	80	000
	81	81 <input type="checkbox"/> Checking or ROUTING NUMBER <input type="text"/> ACCOUNT NUMBER <input type="text"/>	81	000
	82	82 <input type="checkbox"/> Savings ROUTING NUMBER <input type="text"/> ACCOUNT NUMBER <input type="text"/>	82	000
	83	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	83	4,27600

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 and b a	490-54-9999

2022 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 27% (.27) 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, 2022 through December 31, 2022 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	2022 Gifts by cash or check 1C		00
2C	2022 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 2022 for which you are claiming a credit under Arizona law for the current (2022) or prior (2021) 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 27% (.27) 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 and b a	490-54-9999

2022 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 2022	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(a)	Addition for Expenses Due to Claiming Credit 312. See instructions	G(a)	00
G(b)	Addition to S Corporation Income for Expenses Due to Claiming Pass-Through Credit on Form 312. See instructions	G(b)	00
H(a)	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) that was sold or otherwise disposed of during the tax year. See instructions	H(a)	00
H(b)	Adjusted Basis in Property for Which You Have Claimed a Credit for Agricultural Pollution Control Equipment (Form 325) that was sold or otherwise disposed of during the tax year. See instructions	H(b)	00
H(c)	Adjusted Basis in Property for Which You Claimed a Credit for Pollution Control Equipment (Form 315) Before Taxable Year 2022 that was sold or otherwise disposed of during the tax year. See instructions	H(c)	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	Entity-level Income Tax Payment. See instructions	P	00
Q	Other Adjustments Related to Tax Credits. See instructions	Q	00
R	Other Adjustments. See instructions	R	00
S	Total Other Additions: Add all amounts and enter the total here and on page 1, line 18	S	00

Your Name (as shown on page 1) a and b a	Your Social Security Number 490-54-9999
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2022 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