

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F  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: a Enter your SSN(s): 490-54-9999 Your Social Security Number

1 b Spouse's First Name and Middle Initial (if box 4 or 6 checked): a Last Name: a 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

FILING STATUS: 4  Married filing joint return 4a  Injured Spouse Protection of Joint Overpayment REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 5  Head of household. Enter name of qualifying child or dependent on next line: 88 6  Married filing separate return. Enter spouse's name and Social Security Number above. 7  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. 9 0 Blind (you and/or spouse) 81 PM 80 RCVD 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  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	(e) Dependent Age included in:		(f) Check if you did not claim this person on your federal return due to educational credits
					1 (Box 10a)	2 (Box 10b)	
10c	C A	490-54-7777	Son	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10d	D A	490-54-5555	Daughter	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10e	D A	490-54-3333	Daughter	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(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 2022	(e) CHECK IF AGE 65 OR OVER	(f) CHECK IF DIED IN 2022
11b					<input type="checkbox"/>	<input type="checkbox"/>
11c					<input type="checkbox"/>	<input type="checkbox"/>

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	<b>Subtotal:</b> 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	
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 gov. 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 <input type="checkbox"/> 00		
34b	529A (ABLE) <input type="checkbox"/> 00 add 34a and 34b.	34c	00

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

Additions

Subtractions

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

Exemptions	35	Subtract lines 24 through 34c from line 19.	35	200,000	00
	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	200,000	00
	38	Age 65 or over: Multiply the number in box 8 by \$2,100	38	2,100	00
	39	Blind: Multiply the number in box 9 by \$1,500.	39		00
Balance of Tax	40	Other Exemptions. See instructions <b>40 E 0</b> Multiply the number in box <b>40 E</b> by \$2,300.	40		00
	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000	41		00
	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37. If less than zero, enter "0"	42	197,900	00
	43	<b>Deductions: Check box and enter amount.</b> See instructions <b>43 I</b> <input checked="" type="checkbox"/> <b>ITEMIZED</b> <b>43 S</b> <input type="checkbox"/> <b>STANDARD</b>	43	40,000	00
	44	If you checked box <b>43 S</b> and claim charitable contributions, check <b>44 C</b> <input type="checkbox"/> <b>Complete page 3.</b> See instructions	44		00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"	45	157,900	00
	46	Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables	46	4,459	00
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 32	47		00
Total Payments and Refundable Credits	48	Subtotal of tax: Add lines 46 and 47. Enter the total.	48	4,459	00
	49	Dependent Tax Credit. See instructions.	49	300	00
	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	<b>Balance of tax:</b> 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	4,159	00
	53	2022 AZ income tax withheld.	53		00
	54	2022 AZ estimated tax payments <b>54a</b> <input type="text" value="00"/> Claim of Right <b>54b</b> <input type="text" value="00"/> Add <b>54a</b> and <b>54b</b> <b>54c</b>	54		00
	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
Tax Due or Overpayment	58	Other refundable credits: Check the box(es) and enter the total amount. <b>58 1</b> <input type="checkbox"/> 308-I <b>58 2</b> <input type="checkbox"/> 349	58		00
	59	<b>Total payments and refundable credits:</b> Add lines 53 through 58. Enter the total	59		00
	60	<b>TAX DUE:</b> 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	4,159	00
Voluntary Gifts	61	<b>OVERPAYMENT:</b> 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 2023 estimated tax.	62		00
	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63		00
	64 - 74	<b>Voluntary Gifts to:</b>			
	64	Solutions Teams Assigned to Schools	64	00	00
	65	Arizona Wildlife	65	00	00
	66	Child Abuse Prevention	66	00	00
67	Domestic Violence Services	67	00	00	
68	Political Gift	68	00	00	
69	Neighbors Helping Neighbors	69	00	00	
70	Special Olympics	70	00	00	
71	Veterans' Donations Fund	71	00	00	
72	I Didn't Pay Enough Fund	72	00	00	
73	Sustainable State Parks and Road Fund	73	00	00	
74	Spay/Neuter of Animals	74	00	00	
Penalty	75	Political Party (if amount is entered on line 68 - check only one): <b>75 1</b> <input type="checkbox"/> Democratic <b>75 2</b> <input type="checkbox"/> Libertarian <b>75 3</b> <input type="checkbox"/> Republican			
	76	Estimated payment penalty	76	117	00
Refund or Amount Owed	77	<b>77 1</b> <input type="checkbox"/> Annualized/Other <b>77 2</b> <input type="checkbox"/> Farmer or Fisherman <b>77 3</b> <input checked="" type="checkbox"/> Form 221 included			
	78	Add lines 64 through 74 and 76; enter the total.	78	117	00
	79	<b>REFUND:</b> Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 <b>Direct Deposit of Refund: Check box 79 A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. <b>79 A</b> <input type="checkbox"/> <b>98</b> <input type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings ROUTING NUMBER <input type="text"/> ACCOUNT NUMBER <input type="text"/>	79		00
	80	<b>AMOUNT OWED:</b> Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return	80	4,276	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.

**PLEASE SIGN HERE**

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) <b>a and b a</b>	Your Social Security Number <b>490-54-9999</b>
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## 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) <b>a and b a</b>	Your Social Security Number <b>490-54-9999</b>
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## 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)

<b>A</b>	Married Persons Filing Separate Returns . . . . .	<b>A</b>	00
<b>B</b>	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . .	<b>B</b>	00
<b>C</b>	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return . . . . .	<b>C</b>	00
<b>D</b>	Items Previously Deducted for Arizona Purposes . . . . .	<b>D</b>	00
<b>E</b>	Claim of Right Adjustment for Amounts Repaid in 2022 . . . . .	<b>E</b>	00
<b>F(a)</b>	Claim of Right Adjustment for Amounts Repaid in Prior Taxable years . . . . .	<b>F(a)</b>	00
<b>F(b)</b>	Adjustment for Net Operating Loss due to Claim of Right . . . . .	<b>F(b)</b>	00
<b>G(a)</b>	Addition for Expenses Due to Claiming Credit 312. See instructions . . . . .	<b>G(a)</b>	00
<b>G(b)</b>	Addition to S Corporation Income for Expenses Due to Claiming Pass-Through Credit on Form 312. See instructions . . . . .	<b>G(b)</b>	00
<b>H(a)</b>	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 . . . . .	<b>H(a)</b>	00
<b>H(b)</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 . . . . .	<b>H(b)</b>	00
<b>H(c)</b>	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 . . . . .	<b>H(c)</b>	00
<b>I</b>	Nonqualified Withdrawals from 529 College Savings Plans . . . . .	<b>I</b>	00
<b>J</b>	Sole Proprietorship Loss of an <b>Arizona Nonprofit Medical Marijuana Dispensary</b> Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has <b>not elected</b> 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. . . . .	<b>J</b>	00
<b>K</b>	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Nonresident . . . . .	<b>K</b>	00
<b>L</b>	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona Sources Prior to Arizona Residency . . . . .	<b>L</b>	00
<b>M</b>	Americans with Disabilities Act - Access Expenditures . . . . .	<b>M</b>	00
<b>N</b>	Amortization or Depreciation for Child Care Facility before 1990 . . . . .	<b>N</b>	00
<b>O</b>	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions . . . . .	<b>O</b>	00
<b>P</b>	Entity-level Income Tax Payment. See instructions . . . . .	<b>P</b>	00
<b>Q</b>	Other Adjustments Related to Tax Credits. See instructions . . . . .	<b>Q</b>	00
<b>R</b>	Other Adjustments. See instructions . . . . .	<b>R</b>	00
<b>S</b>	<b>Total Other Additions:</b> Add all amounts and enter the total here and on page 1, line 18 . . . . .	<b>S</b>	00

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

<b>A</b>	Married Persons Filing Separate Returns . . . . .	<b>A</b>	00
<b>B</b>	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . .	<b>B</b>	00
<b>C</b>	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds . . . . .	<b>C</b>	00
<b>D</b>	Adoption Expense . . . . .	<b>D</b>	00
<b>E</b>	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace . . . . .	<b>E</b>	00
<b>F</b>	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years . . . . .	<b>F</b>	00
<b>G</b>	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits) . . . . .	<b>G</b>	00
<b>H</b>	Qualified State Tuition Distributions . . . . .	<b>H</b>	00
<b>I</b>	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year . . . . .	<b>I</b>	00
<b>J</b>	Agricultural Crops Given to Arizona Charitable Organizations . . . . .	<b>J</b>	00
<b>K</b>	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year . . . . .	<b>K</b>	00
<b>L</b>	Sole Proprietorship Income of an <b>Arizona Nonprofit Medical Marijuana Dispensary</b> Included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has <b>not elected</b> 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 . . . . .	<b>L</b>	00
<b>M</b>	Long-Term Care Insurance Premiums . . . . .	<b>M</b>	00
<b>N</b>	Americans with Disabilities Act – Access Expenditures . . . . .	<b>N</b>	00
<b>O</b>	Exploration Expenses Deferred before January 1, 1990 . . . . .	<b>O</b>	00
<b>P</b>	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) . . . . .	<b>P</b>	00
<b>Q</b>	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 . . . . .	<b>Q</b>	00
<b>R</b>	Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions . . . . .	<b>R</b>	00
<b>S</b>	Other Adjustments - see instructions . . . . .	<b>S</b>	00
<b>T</b>	<b>Total Other Subtractions:</b> Add all amounts and enter the total here and on page 2, line 36 . . . . .	<b>T</b>	00