

DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

82F ☐ Check box 82F if filing under extension OR FISCAL YEAR BEGINNING MM/DD/2023 AND ENDING MM/DD/20YY ☐ 66F

1 Your First Name and Middle Initial		Last Name		Enter your SSN(s).	Your Social Security Number	
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	

EXEMPTIONS	FILING STATUS	4 <input 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. 88	
		5 <input type="checkbox"/> Head of household. Enter name of qualifying child or dependent on next line.			
		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 <input type="checkbox"/> 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
9 <input type="checkbox"/> Blind (you and/or spouse)					
10a <input type="checkbox"/> Dependents: Under age of 17.	10b <input type="checkbox"/> Dependents: Age 17 and over.				
11a <input type="checkbox"/> 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 NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) Dependent Age included in:		(f) ✓ if you did not claim this person on your federal return due to educational credits
					1 (Box 10a)	2 (Box 10b)	
10c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10e					<input 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 NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2023
11b					<input type="checkbox"/>	<input type="checkbox"/>
11c					<input type="checkbox"/>	<input type="checkbox"/>

Additions	12 Federal adjusted gross income (from your federal return)	12		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		00
	15 Non-Arizona municipal interest.....	15		00
	16 Partnership Income adjustment. See instructions	16		00
Subtractions	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		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	23		00
	24 Multiply line 23 by 25% (.25) and enter the result	24		00
	25 Net capital gain derived from investment in qualified small business.....	25		00
	26 Recalculated Arizona depreciation	26		00
	27 Partnership Income adjustment. See instructions	27		00
	28 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	28		00
	29a Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....	29a		00
	29b Exclusion for benefits, annuities and pensions for retired/retainer pay of the uniformed services.....	29b		00
	30 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)	30		00
31 Certain wages of American Indians.....	31		00	
32 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces.....	32		00	
33 Net operating loss adjustment. See instructions.....	33		00	
34 Contributions to: 34a 529 College Savings Plans <input type="checkbox"/> 00 34b 529A (ABLE accounts) <input type="checkbox"/> 00 add 34a and 34b 34c	34c		00	
35 Subtract lines 24 through 34c from line 19. Enter the difference.....	35		00	

2023 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 31% (.31) 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, 2023 through December 31, 2023 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	2023 Gifts by cash or check.....	1C		00
2C	2023 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 2023 for which you are claiming a credit under Arizona law for the current (2023) or prior (2022) 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 31% (.31) 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
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2023 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 NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) ✓ Dependent Age included in:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 10a)	2 (Box 10b)	
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2023
11d					<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>

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 NUMBER	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2023
			C1	C2	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

2023 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 2023.....	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)	Amount of Agricultural Water Conservation Expenses deducted under IRC for which a credit is claimed on Form 312.....	G(a)	00
G(b)	Addition to S Corporation income due to claiming Pass Through Credit for Agricultural Water Conservation System (Credit 312). See instructions.....	G(b)	00
H(a)	Adjusted basis computed under IRC for property for which a credit was claimed on Form 338 and that is sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions.....	H(a)	00
H(b)	Adjusted basis computed under IRC for Agricultural Pollution Control Equipment for which a credit was taken (Form 325) before taxable year 2023 that was sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions.....	H(b)	00
H(c)	Adjusted basis computed under IRC for Pollution Control Equipment for which a credit was taken (Form 315) before taxable year 2023 that was sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. 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 the 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	Motion Picture Productions Costs. See instructions.....	Q	00
R	Other Adjustments Related to Tax Credits. See instructions.....	R	00
S	Other Adjustments. See instructions.....	S	00
T	Total Other Additions: Add all amounts and enter the total here and on page 1, line 18.....	T	00

2023 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 Adjustent.....	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 Form 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	Value of Virtual Currency and Non-Fungible Tokens Recieved at the Time of the Airdrop. See instructions....	S	00
T	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions.....	T	00
U	Arizona Families Tax Rebate. See instructions.....	U	00
V	Other Adjustments .See instructions.....	V	00
W	Total Other Subtractions: Add all amounts and enter the total here and on page 2, line 36.....	W	00

Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.

Your First Name and Initial	Last Name	Enter your SSN(s).	Your Social Security Number*
Your Spouse's First Name and Initial (if filed joint)	Last Name		Spouse's Social Security No.*

PART 1 – PURPOSE (If you are e-filing a Small Business Income Tax Return, also complete Form AZ-8879 SBI) *Do Not Truncate

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

PART 2 – TAX RETURN INFORMATION

1 Arizona Adjusted Gross Income		00
2 Balance Of Tax		00
3 Arizona Income Tax Withheld ...		00

Check box 4 or box 5:

4 <input type="checkbox"/> REFUND: Enter the amount of refund.....		00
5 <input type="checkbox"/> AMOUNT YOU OWE: Enter the amount owed		00

PART 3 – FINANCIAL INSTITUTION INFORMATION

Must be present when requesting direct debit or deposit.

☐ **Foreign Account Deposit/Debit:** See instructions below.

TYPE OF ACCOUNT

ROUTING NUMBER

☐ Checking ☐ Savings

ACCOUNT NUMBER

DIRECT DEBIT REQUEST DATE

DIRECT DEBIT PAYMENT AMOUNT

MM/DD/YYYY

\$.00

Box 4 Checkbox – Refund: You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

Box 5 Checkbox – Amount You Owe: You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

Foreign Account Deposit/Debit Checkbox: Check the "Foreign Account Deposit/Debit" box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, **you must mail a check to the Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.**

PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION

(Sign only after completing Part 2)

Under penalties of perjury, I declare that I have examined a copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the copy of my electronic Arizona income tax return.

- 6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2023 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b ☐ I do not want direct deposit of my refund or I am not receiving a refund.
- 6c ☐ I authorize the Arizona Department of Revenue (ADOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of my tax liability by April 15, 2024, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, my state return will also be rejected.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts my ERO for a copy of my return, any documents or schedules to my return, and/or this authorization form, I authorize my ERO to release copies of the requested documents to ADOR.

I authorize _____
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want my electronic signature to my electronic federal individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2023. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

PLEASE SIGN HERE	→	YOUR PEN AND INK SIGNATURE	DATE
	→	SPOUSE'S PEN AND INK SIGNATURE	DATE