RETURN.			Arizona Form 140	Resident Pe	rsonal Inc	ome Tax	Return	F	OR CALENDAR YEA  2023	IR.
띮	82F		Check box 82F If filing under extension	OR FISCAL YEAR BEGINNI	ING IM, MID, E	12,0,2,3	AND ENDING	ıM.MıD.	D12,0,Y,Y	66F
			First Name and Middle Initial		Last Name			Your	Social Security N	
TO THE	1						Ente			
	_	Spou	ıse's First Name and Middle Initi	al (if box 4 or 6 checked)	Last Name		your SSN	Spous	se's Social Secu	rity No.
S	1			,						
μ		Curre	ent Home Address - number and	l street, rural route		Apt. No.	ا ا	time Phone	(with area code	)
≽	2	0:4	T D+ O#	04-4-	710.0 - 1-		94	dial as Fam	r Prior Year(s) (if d	:ee +\
Ξ	3	City,	Town or Post Office	State	ZIP Code		Last Names Use	u III Last Fou	i Pilor fear(s) (ii d	97
<b>DO NOT STAPLE ANY ITEMS</b>				<u> </u>			REVENUE USE	ONLY. DO NO	OT MARK IN THIS	
ĬΖ	STATUS	4 5	=	<b>4a</b> Injured Spouse Profinance of qualifying child or deper		verpayment	88			
5		5	. Head of flousefiold. Effer	name of qualifying child of deper	ident on next line.					
$\geq$	FILING	6	Married filing separate ret	turn. Enter spouse's name and S	Social Security Numl	per above.				
20	ᇤ	7	_		,					
	NS			ed. Do not put a check marl	k.					
	le	8	Age 65 or over (you and/o	' '   '			81 PM		80 RCVD	
	ΑF	9	Blind (you and/or spouse)	)	10a and 10b, also con	•	81 PM		80 KCVD	
	EXEMPTIONS	10a 11a	Dependents: Under age of Qualifying parents and gr		dents: Age 17 and	d over.				
	ш	па	(Box 10a and 10b): Depende	•	ne <b>For more er</b>	naco chock th	box $\square$ and	complete n	ago 4 Part 1	
			(a)	ent information. See instruction	(b)	(c)	(d)	(e)	(f)	
	ts		FIRST AND LAS		OCIAL SECURITY NUMBER	RELATIONSHIP	NO. OF MONTHS	✓ Dependent / included in	this persor	not claim n on your
	den		(Do not list yourself	or spouse.)	NOWIBER		HOME IN 2023		2 federal retui	rn due to
	Dependents	10c						(Box 10a) (Bo	X 10b)	
	ے	10d							5   5	
		10e								
			(Box 11a): Qualifying parents	and grandparents. See instr	uctions. For mor	e space, check	the box 🔲 and	d complete p	page 4, Part 2.	
14	tsand		(a) FIRST AND LAS	TNAME	(b) OCIAL SECURITY	(c) RELATIONSHIP	(d) NO. OF MONTHS	(e) ✓ IE A GE 65	OR (f)	
Ę	Paren		(Do not list yourself		NUMBER	TALE/THOROTHI	LIVED IN YOUR HOME IN 2023	OVER		
after Form 140	Qualifying Parentsand Grandparents						1101112 111 2020			
ter	Jualit G	11b							ᆛ	
s af	_	110	<del>-</del>		<u> </u>	· · · · · · · · · · · · · · · · · · ·		40		00
AZ schedules or other documents			Federal adjusted gross incom Small Business Income: 138che	, ,				II.		00
Ĕ			Modified federal adjusted gross					<b>I</b>		00
ಽ	s		Non-Arizona municipal interest.							00
μ	ition	l	Partnership Income adjustment							00
ਵੱ	Add	l	Total federal depreciation							00
5			Other Additions to Income: Cor Subtotal: Add lines 14 through 18	•			. •			00
es (	-		Total net capital gain or (loss).				<b>I</b>	00		100
킁		21	Total net short-term capital gain				<b>I</b>	00		
ě		22	Total net long-term capital gain of				<b>I</b>	00		
Sc.		23	Net long-term capital gain from	assets acquired after Decemb	ber 31, 2011. See	instructions. 23	3	00		
Z			Multiply line 23 by 25% (.25) an					<b>I</b>		00
and			Net capital gain derived from in							00
ਛ	btractions		Recalculated Arizona depreciati							00
ģ	ract		Partnership Income adjustment Interest on U.S. obligations suc							00
ě	Subt		Exclusion for federal, Arizona st							00
ē	υ,		Exclusion for benefits, annuities	=			•	<b>I</b>		00
Ē			U.S. Social Security or Railroad					<b>I</b>	<u> </u>	00
ē			Certain wages of American India							00
any required federal and		32	Pay received for active service	as a member of the reserves,	national guard or	the U.S. arme	ed forces	32		00
9			Net operating loss adjustment.					<b>I</b>		00
Place			Contributions to: 34a 529 College		<b>34b</b> 529A (ABLE ac					00
_		35	Subtract lines 24 through 34c fr	om me 19. Enter the unferen				งอ 🔼		100

	Your !	Name (as shown on page 1)	Your Social Security Number	lumber	
Ĺ					
	36	Other Subtractions from Income. Complete Other Subtraction from Arizona Gross Income sched		00	
	37	Subtract line 36 from line 35. Enter the difference		00	
ons	38	Age 65 or over: Multiply the number in box 8 by \$2,100		00	
ptic	39	Blind: Multiply the number in box 9 by \$1,500		00	
Exemptions	40	Other Exemptions. See instructions40E 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".		00	
	43	Deductions: Check box and enter amount. See instructions		00	
	44	If you checked box 43 <b>S</b> and claim charitable contributions, check 44 <b>C</b> Complete page 3. See in		00	
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"		00	
ax	46	Tax: Multiply line 45 by 2.5% (.025). Enter the result		00	
Balance of Tax	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 31	47	00	
Ce C	48	Subtotal of tax: Add lines 46 and 47. Enter the total	48	00	
lan	49	Dependent Tax Credit. See instructions	49	00	
Ba	50	Family income tax credit (from the worksheet - see instructions)		00	
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 62		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		00	
	53	2023 AZ income tax withheld		00	
	54			00	
Total Payments and Refundable Credits	55	2023 AZ extension payment (Form 204)		00	
orts Cre	56	Increased Excise Tax Credit (from the worksheet - see instructions)		00	
able	57	Property Tax Credit from Arizona Form 140PTC		00	
und Pa	58	Other refundable credits: Check the box(es) and enter the total amount	□334 <b>583</b> □349 <b>58</b>	00	
Tota Ref	59	Total payments and refundable credits: 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 6	ô1, 62 and 63 <b>60</b>	00	
. E	61	<b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayme	nt 61	00	
me or	62	Amount of line 61 to be applied to 2024 estimated tax		00	
Tax Due or Overpayment	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference		00	
Ove		Solutions Teams		1 1 2 2	
		00			
iffs	1				
S G	1	Custoinable State Barks			
Voluntary Gifts					
Volu		Political Party (if amount is entered on line 68 - check only one): 751 Democratic 752 Libertarian	•	T 100	
	l .	Estimated payment penalty	76	00	
₹	77	771 ☐ Annualized/Other 772 ☐ Farmer or Fisherman 773 ☐ Form 221 included			
Penalty		Add lines 64 through 74 and 76; enter the total		00	
4		REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80		00	
٦	ı	Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see			
Refund or Amount Owed	ı	C Checking or ROUTING NUMBER ACCOUNT NUMBER			
in d	ı	98 S Savings			
Refi	80	<b>AMOUNT OWED:</b> Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write y			
Ā	1	and include with your return	80	00	
		Inder penalties of perjury, I declare that I have read this return and any documents with it, and to			
	tr	rue, correct and complete. Declaration of preparer (other than taxpayer) is based on all informatio	n of which preparer has a	any knowledge.	
Щ	<b>→</b>				
III			<u></u>		
PLEASE SIGN HERE	Y	OUR SIGNATURE DATE OCC	CUPATION		
Z	•				
<u>6</u>	→_				
S	SI	POUSE'S SIGNATURE DATE SPO	OUSE'S OCCUPATION		
3	_				
Ř	P/	AID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S IF	SELF-EMPLOYED)		
Щ					
<u>_</u>	P/	AID PREPARER'S STREET ADDRESS	PAID PREPARER'S TIN	1	
			( )		
	P	AID PREPARER'S CITY STATE ZIP CODE	PAID PREPARÉR'S PH	ONE NUMBER	

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140. If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

ur Name (as shown on page 1)	Your Social Security Number

# 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
	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

## 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.

	compute your Dependent Tax Credit on line 49.							
	FIRST AND	(a) D LAST NAME ourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e ✓ Depend include	dent Age	(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL
					HOWE IN 2023	1 (Box 10a)	2 (Box 10b)	RETURN DUE TO EDUCATIONAL CREDITS
10f								
10g								
10h								
10i								
10j								
10k								
10ı								
10m								
10n								
10 <sub>o</sub>								
10 <sub>p</sub>								

#### 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.

	Additional qualifying parents and grandparents information used to compute your anowable exemption on page 2, line 41.							
		(a)	(b)	(c)	(d)	(e)	(f)	
		D LAST NAME ourself or spouse.)	SOCIAL SECURITY  NUMBER	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2023	✓ IF AGE 65 OR OVER	✓ IF DIED IN 2023	
11a								
11e								
<b>11</b> f								
<b>11</b> g								
11 <sub>h</sub>								
11i								

#### Part 3: Other Exemptions

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

	(a)	(b)	(c		(d)
	FIRST AND LAST NAME (Do not list yourself or spouse.)	SOCIAL SECURITY  NUMBER	✓ AGE 65 (see instr		✓ STILLBORN CHILD IN 2023
			C1	C2	
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

## 2023 Form 140 - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return <u>only</u> if you are making any adjustments <u>increasing</u> your Arizona Gross Income. **Note:** If you are making any adjustments <u>reducing</u> your Arizona Gross Income complete page 6.

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

Α	Married Persons Filing Separate Returns.	Α	00
В	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment	В	00
С	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return	С	00
D	Items Previously Deducted for Arizona Purposes	D	00
E	Claim of Right Adjustment for Amounts Repaid in 2023	Е	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
ı	Nonqualified Withdrawals from 529 College Savings Plans.	ı	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
М	Americans with Disabilities Act - Access Expenditures	М	00
N	Amortization or Depreciation for Child Care Facility before 1990	N	00
0	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions	0	00
Р	Entity-level Income Tax Payment. See instructions	Р	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
Т	Total Other Additions: Add all amounts and enter the total here and on page 1, line 18	Т	00

Your Name (as shown on page 1)

Your Social Security Number

## 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)

Α	Married Persons Filing Separate Returns.	Α	00
В	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustent	В	00
C	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds	С	00
D	Adoption Expense	D	00
Е	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace	Е	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
Н	Qualified State Tuition Distributions	Н	00
ı	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year	ı	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 <i>Arizona Nonprofit Medical Marijuana Dispensary</i> 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	L	00
М	Long-Term Care Insurance Premiums	М	00
N	Americans with Disabilities Act - Access Expenditures	N	00
0	Exploration Expenses Deferred before January 1, 1990	0	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
т	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions	т	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
	1 0 ,		