

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 **Enter your SSN(s).** 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 80 RCVD
		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.

Dependents		(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)	
						<input type="checkbox"/>	<input type="checkbox"/>	
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.

Qualifying Parents and Grandparents	(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"/>
						<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	
	17 Total federal depreciation	17		00	
	18 Other Additions to Income: Complete <i>Other Additions to Arizona Gross Income</i> schedule on page 5.....	18		00	
	19 Subtotal: Add lines 14 through 18 and enter the total	19		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 <i>after</i> 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		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		

Your Name (as shown on page 1)		Your Social Security Number			
Exemptions	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		00
	38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38		00
	39	Blind: Multiply the number in box 9 by \$1,500	39		00
	40	Other Exemptions. See instructions.....40E <input type="text"/> Multiply the number in box 40E by \$2,300.....	40		00
Balance of Tax	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		00
	43	Deductions: Check box and enter amount. See instructions43I <input type="checkbox"/> ITEMIZED...43S <input type="checkbox"/> STANDARD	43		00
	44	If you checked box 43S and claim charitable contributions, check 44C <input type="checkbox"/> Complete page 3. See instructions.....	44		00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45		00
	46	Tax: Multiply line 45 by 2.5% (.025). Enter the result.....	46		00
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 31	47		00
	48	Subtotal of tax: Add lines 46 and 47. Enter the total	48		00
	49	Dependent Tax Credit. See instructions	49		00
	50	Family income tax credit (from the worksheet - see instructions).....	50		00
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 62.....	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		00
Total Payments and Refundable Credits	53	2023 AZ income tax withheld.....	53		00
	54	2023 AZ estimated tax payments..54a <input type="text"/> 00 Claim of Right 54b <input type="text"/> 00 Add 54a and 54b. 54c			00
	55	2023 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"/> 334 583 <input type="checkbox"/> 349	58		00
	59	Total payments and refundable credits: Add lines 53 through 58. Enter the total.....	59		00
Tax Due or Overpayment	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		00
	61	OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....	61		00
Voluntary Gifts	62	Amount of line 61 to be applied to 2024 estimated tax.....	62		00
	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63		00
	64 - 74	Voluntary Gifts to:			
		Solutions Teams Assigned to Schools.....64 <input type="text"/> 00 Arizona Wildlife.....65 <input type="text"/> 00			
	Child Abuse Prevention.....66 <input type="text"/> 00 Domestic Violence Services.....67 <input type="text"/> 00 Political Gift.....68 <input type="text"/> 00				
	Neighbors Helping Neighbors..69 <input type="text"/> 00 Special Olympics.....70 <input type="text"/> 00 Veterans' Donations Fund.....71 <input type="text"/> 00				
	I Didn't Pay Enough Fund.....72 <input type="text"/> 00 Sustainable State Parks and Road Fund.....73 <input type="text"/> 00 Spay/Neuter of Animals..74 <input type="text"/> 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			
	76	Estimated payment penalty	76		00
	77	771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included			
Penalty	78	Add lines 64 through 74 and 76; enter the total.....	78		00
	79	REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79		00
Refund or Amount Owed		Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>			
		C <input type="checkbox"/> Checking or ROUTING NUMBER ACCOUNT NUMBER			
	98	S <input type="checkbox"/> Savings <input type="text"/>			
	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	80		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 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.

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

