

# FreeTaxUSA<sup>®</sup>

## 2022 Income Tax Return

### Arizona Return

Thank you for using  
FreeTaxUSA.com to prepare your  
2022 income tax return.

You can view the status of your tax return by  
signing in to your account at [www.freetaxusa.com](http://www.freetaxusa.com).

2023 tax preparation on FreeTaxUSA.com will be  
available starting in January of 2024.

We look forward to preparing your 2023 tax return.

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 12/01/22 AND ENDING 12/01/22 66F

Your First Name and Middle Initial <b>1</b> DAVID C		Last Name HANSON	Enter your SSN(s)	Your Social Security Number 532 27 8242
Spouse's First Name and Middle Initial (if box 4 or 6 checked) <b>1</b> JESSICA P		Last Name DIAZ		Spouse's Social Security No. 608 66 9107
Current Home Address - number and street, rural route <b>2</b> 3329 N PEBBLE RAPIDS PL		Apt. No.		Daytime Phone (with area code) <b>94</b> 206-293-9234

City, Town or Post Office <b>3</b> TUCSON	State AZ	ZIP Code 85712	Last Names Used in Last Four Prior Year(s) (if different) <b>97</b>
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FILING STATUS	<b>4</b> <input checked="" type="checkbox"/> Married filing joint return	<b>4a</b> <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. <b>88</b>		
	<b>5</b> <input type="checkbox"/> Head of household. Enter name of qualifying child or dependent on next line.				
	<b>6</b> <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security Number above.				
	<b>7</b> <input type="checkbox"/> Single				
	<b>↓ Enter the number claimed. Do not put a check mark.</b>				
EXEMPTIONS	<b>8</b> <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.	<b>81</b> PM	<b>80</b> RCVD	
	<b>9</b> <input type="checkbox"/> Blind (you and/or spouse)				
	<b>10a</b> <input type="checkbox"/> Dependents: Under age of 17.				<b>10b</b> <input type="checkbox"/> Dependents: Age 17 and over.
	<b>11a</b> <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 NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2022	(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)	
<b>10c</b>					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>10d</b>					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>10e</b>					<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 NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2022	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2022
	11b					<input type="checkbox"/>	<input type="checkbox"/>
	11c					<input type="checkbox"/>	<input type="checkbox"/>

Additions	<b>12</b> Federal adjusted gross income (from your federal return).....	<b>12</b>	69,241	00	
	<b>13</b> 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..	<b>13</b>		00	
	<b>14</b> Modified federal adjusted gross income. Subtract line 13 from line 12.....	<b>14</b>	69,241	00	
	<b>15</b> Non-Arizona municipal interest.....	<b>15</b>		00	
	<b>16</b> Partnership Income adjustment. See instructions .....	<b>16</b>		00	
	<b>17</b> Total federal depreciation .....	<b>17</b>		00	
	<b>18</b> Other Additions to Income: Complete <i>Other Additions to Arizona Gross Income</i> schedule on page 5.....	<b>18</b>		00	
	<b>19</b> Subtotal: Add lines 14 through 18 and enter the total .....	<b>19</b>	69,241	00	
	Subtractions	<b>20</b> Total net capital gain or (loss). See instructions .....	<b>20</b>	0	00
		<b>21</b> Total net short-term capital gain or (loss). See instructions .....	<b>21</b>	0	00
<b>22</b> Total net long-term capital gain or (loss). See instructions .....		<b>22</b>	0	00	
<b>23</b> Net long-term capital gain from assets acquired after December 31, 2011. See instructions. <b>23</b>			0	00	
<b>24</b> Multiply line 23 by 25% (.25) and enter the result .....		<b>24</b>		00	
<b>25</b> Net capital gain derived from investment in qualified small business.....		<b>25</b>		00	
<b>26</b> Recalculated Arizona depreciation .....		<b>26</b>		00	
<b>27</b> Partnership Income adjustment. See instructions .....		<b>27</b>		00	
<b>28</b> Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....		<b>28</b>		00	
<b>29a</b> Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....		<b>29a</b>		00	
<b>29b</b> Exclusion for benefits, annuities and pensions for retired/retainer pay of the uniformed services.....		<b>29b</b>		00	
<b>30</b> U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount) <b>30</b>				00	
<b>31</b> Certain wages of American Indians.....		<b>31</b>		00	
<b>32</b> Pay received for active service as a member of the reserves, national guard or the U.S. armed forces.....		<b>32</b>		00	
<b>33</b> Net operating loss adjustment. See instructions.....		<b>33</b>		00	
<b>34</b> Contributions to: 34a 529 College Savings Plans <input type="checkbox"/> 00 34b 529A (ABLE accounts) <input type="checkbox"/> 00 add 34a and 34b <b>34c</b>				00	
<b>35</b> Subtract lines 24 through 34c from line 19. Enter the difference.....	<b>35</b>	69,241	00		

Your Name (as shown on page 1)	Your Social Security Number
DAVID C HANSON	532-27-8242

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	69,241	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 <b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	69,241	00																																		
	43 <b>Deductions:</b> Check box and enter amount. See instructions ..... 43I <input type="checkbox"/> ITEMIZED...43S <input checked="" type="checkbox"/> <b>STANDARD</b>	43	25,900	00																																		
	44 If you checked box 43S and claim charitable contributions, check 44C <input checked="" type="checkbox"/> <b>Complete page 3.</b> See instructions.....	44	221	00																																		
	45 Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45	43,120	00																																		
	46 Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables.....	46	1,100	00																																		
	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	1,100	00																																		
	49 Dependent Tax Credit. See instructions .....	49	0	00																																		
	50 Family income tax credit (from the worksheet - see instructions) .....	50		00																																		
Total Payments and Refundable Credits	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	1,100	00																																		
	53 2022 AZ income tax withheld.....	53	1,851	00																																		
	54 2022 AZ estimated tax payments..54a <input type="text"/> 00 Claim of Right 54b <input type="text"/> 00 Add 54a and 54b. 54c	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																																		
	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		00																																		
	59 <b>Total payments and refundable credits:</b> Add lines 53 through 58. Enter the total.....	59	1,851	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		00																																		
Tax Due or Overpayment	61 <b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....	61	751	00																																		
	62 Amount of line 61 to be applied to 2023 estimated tax.....	62		00																																		
Voluntary Gifts	63 <b>Balance of overpayment:</b> Subtract line 62 from line 61. Enter the difference .....	63	751	00																																		
	<b>64 - 74 Voluntary Gifts to:</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Solutions Teams Assigned to Schools.....</td> <td>64</td> <td><input type="text"/> 00</td> <td>Arizona Wildlife.....</td> <td>65</td> <td><input type="text"/> 00</td> </tr> <tr> <td>Child Abuse Prevention .....</td> <td>66</td> <td><input type="text"/> 00</td> <td>Domestic Violence Services.....</td> <td>67</td> <td><input type="text"/> 00</td> <td>Political Gift.....</td> <td>68</td> <td><input type="text"/> 00</td> </tr> <tr> <td>Neighbors Helping Neighbors..</td> <td>69</td> <td><input type="text"/> 00</td> <td>Special Olympics.....</td> <td>70</td> <td><input type="text"/> 00</td> <td>Veterans' Donations Fund.....</td> <td>71</td> <td><input type="text"/> 00</td> </tr> <tr> <td>I Didn't Pay Enough Fund.....</td> <td>72</td> <td><input type="text"/> 00</td> <td>Sustainable State Parks and Road Fund.....</td> <td>73</td> <td><input type="text"/> 00</td> <td>Spay/Neuter of Animals..</td> <td>74</td> <td><input type="text"/> 00</td> </tr> </table>				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
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	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																																				
	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	77																																				
	78 Add lines 64 through 74 and 76; enter the total.....	78		00																																		
79 <b>REFUND:</b> Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 .....	79	751	00																																			
<b>Direct Deposit of Refund:</b> Check box 79A if your deposit will be ultimately placed in a foreign account; see instructions. 79A <input type="checkbox"/>																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 5%;">98</td> <td rowspan="2" style="width: 5%;">C <input type="checkbox"/> Checking or</td> <td rowspan="2" style="width: 5%;">S <input checked="" type="checkbox"/> Savings</td> <td style="width: 15%;">ROUTING NUMBER</td> <td style="width: 15%;">ACCOUNT NUMBER</td> </tr> <tr> <td>1 2 5 0 0 8 5 4 7</td> <td>8 5 1 2 2 0 6 4 0 3</td> </tr> </table>				98	C <input type="checkbox"/> Checking or	S <input checked="" type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER	1 2 5 0 0 8 5 4 7	8 5 1 2 2 0 6 4 0 3																												
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			1 2 5 0 0 8 5 4 7	8 5 1 2 2 0 6 4 0 3																																		
Refund or Amount Owed	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		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 \_\_\_\_\_

→

SPOUSE'S SIGNATURE \_\_\_\_\_

SELF-PREPARED

PAID PREPARER'S SIGNATURE \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_

PAID PREPARER'S CITY \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

STATE \_\_\_\_\_

ZIP CODE \_\_\_\_\_

STRUCTURAL ENGINEER

OCCUPATION

STUDENT

SPOUSE'S OCCUPATION

\_\_\_\_\_

FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

\_\_\_\_\_

PAID PREPARER'S TIN \_\_\_\_\_

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.

Your Name (as shown on page 1)	Your Social Security Number
DAVID C HANSON	532-27-8242

## 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.

<b>1C</b>	2022 Gifts by cash or check.....	<b>1C</b>	818	00
<b>2C</b>	2022 Other than by cash or check.....	<b>2C</b>		00
<b>3C</b>	Carryover from prior year.....	<b>3C</b>		00
<b>4C</b>	Add lines 1C through 3C and enter the total.....	<b>4C</b>	818	00
<b>5C</b>	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.....	<b>5C</b>		00
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0".....	<b>6C</b>	818	00
<b>7C</b>	Multiply line 6C by 27% (.27) and enter the result.....	<b>7C</b>	221	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.