

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140NR

Nonresident Personal Income Tax Return

FOR CALENDAR YEAR 2020

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING [M, M, D, D] 2, 0, 2, 0 AND ENDING [M, M, D, D] 2, 0, Y, Y. 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

FILING STATUS: 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment 5 Head of household 6 Married filing separate return 7 Single. EXEMPTIONS: 8 Age 65 or over 9 Blind 10a Dependents Under age of 17 10b Dependents Age 17 and over. REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88R 81P PM 80R RCVD

11-13 Residency Status (check one): 11 Nonresident 12 Nonresident Active Military 13 Composite Return (see instructions - page 26)

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020, (e) Dependent Age included in, (f) if you did not claim this person on your federal return due to educational credits. Rows 10c, 10d, 10e, 10f.

Table with 4 columns: Description, 2020 FEDERAL Amount from Federal Return, 2020 ARIZONA Source Amount Only. Rows 14-42 including Arizona income, additions, and subtotals.

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

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

Subtractions - cont. from page 1	43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	43		00
	44	Agricultural crops contributed to Arizona charitable organizations.....	44		00
	45	Other Subtractions from Income: See instructions for completing the schedule on page 5.....	45		00
	46	Subtract lines 43 through 45 from line 42.....	46		00
Exemptions	47	Age 65 or over: Multiply the number in box 8 by \$2,100.....	47		00
	48	Blind: Multiply the number in box 9 by \$1,500.....	48		00
	49	Other Exemptions: See instructions.....49E <input type="checkbox"/> Multiply the number in box 49E by \$2,300.....	49		00
	50	Add lines 47, 48, and 49. Enter the total.....	50		00
Balance of Tax	51	Multiply line 50 by the Arizona ratio on line 27.....	51		00
	52	Arizona adjusted gross income: Subtract line 51 from line 46. If less than zero, enter "0".....	52		00
	53	Deductions: Check box and enter amount. See instructions.....53I <input type="checkbox"/> ITEMIZED 53S <input type="checkbox"/> STANDARD	53		00
	54	If you checked box 53S and claim charitable deductions, check 54C <input type="checkbox"/> Complete page 3. See instructions.....	54		00
	55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0".....	55		00
	56	Compute the tax using amount from line 55 and Tax Table X or Y.....	56		00
	57	Tax from recapture of credits from Arizona Form 301, Part 2, line 31.....	57		00
	58	Subtotal of tax: Add lines 56 and 57 and enter the total.....	58		00
	59	Dependent Tax Credit. See instructions.....	59		00
	60	Nonrefundable credits from Arizona Form 301, Part 2, line 61.....	60		00
Total Payments and Refundable Credits	61	Balance of tax: Subtract lines 59 and 60 from line 58. If the sum of lines 59 and 60 is more than line 58, enter "0".....	61		00
	62	2020 AZ income tax withheld.....	62		00
	63	2020 AZ estimated tax payments..63a <input type="text"/> 00 Claim of Right 63b <input type="text"/> 00 Add 63a and 63b..	63c		00
	64	2020 AZ extension payment (Form 204).....	64		00
	65	Other refundable credits: Check the box(es) and enter the total amount..... 651 <input type="checkbox"/> 308-I 652 <input type="checkbox"/> 349	65		00
	66	Total payments and refundable credits: Add lines 62 through 65 and enter the total.....	66		00
	67	TAX DUE: If line 61 is larger than line 66, subtract line 66 from line 61, and enter amount of tax due. Skip lines 68, 69 and 70.....	67		00
	68	OVERPAYMENT: If line 66 is larger than line 61, subtract line 61 from line 66, and enter amount of overpayment.....	68		00
	69	Amount of line 68 to be applied to 2021 estimated tax.....	69		00
	70	Balance of overpayment: Subtract line 69 from line 68.....	70		00
Tax Due or Overpayment	71 - 81	Voluntary Gifts to:			
		Solutions Teams Assigned to Schools.....	71		00
		Arizona Wildlife.....	72		00
		Child Abuse Prevention.....	73		00
		Domestic Violence Services.....	74		00
		Political Gift.....	75		00
		Neighbors Helping Neighbors.....	76		00
		Special Olympics.....	77		00
	Veterans' Donations Fund.....	78		00	
	I Didn't Pay Enough Fund.....	79		00	
	Sustainable State Parks and Road Fund.....	80		00	
	Spay/Neuter of Animals..	81		00	
Voluntary Gifts	82	Political Party (if amount is entered on line 75 - check only one): 821 <input type="checkbox"/> Democratic 822 <input type="checkbox"/> Libertarian 823 <input type="checkbox"/> Republican			
	83	Estimated payment penalty.....	83		00
	84	841 <input type="checkbox"/> Annualized/Other 842 <input type="checkbox"/> Farmer or Fisherman 843 <input type="checkbox"/> Form 221 included			
	85	Add lines 71 through 81 and 83; enter the total.....	85		00
Penalty	86	REFUND: Subtract line 85 from line 70. If less than zero, enter amount owed on line 87.....	86		00
		Direct Deposit of Refund: Check box 86A if your deposit will be ultimately placed in a foreign account ; see instructions. 86A <input type="checkbox"/>			
Refund or Amount Owed		<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings			
	87	AMOUNT OWED: Add lines 67 and 85. Make check payable to Arizona Department of Revenue; write your SSN on payment...	87		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.

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 _____

2020 Form 140NR - 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 may *increase* the standard deduction amount by 25% (.25) 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 Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

NOTE 1: As a nonresident filing Form 140NR, you are required to apportion your allowable increased standard deduction based on your Arizona income ratio computed on page 1, line 27.

NOTE 2: If you did not itemize deductions on your federal return and reported the allowable deduction (not to exceed \$300) for qualifying charitable contributions on your federal return, you **must** reduce the total 2020 contributions by the amount for which you took the allowable deduction on your federal return. Enter the amount of your federal deduction on line 5C.

NOTE 3: You **must** reduce your contribution amount by the total 2020 contributions for which you are claiming an Arizona tax credit on Form 321 (line 20) and/or Form 352 (line 20) for the current tax year (2020) or claimed on your return for the prior tax year (2019). The prior tax year amounts can be found on line 10 of your 2019 Forms 321 and 352. Enter this amount on line 6C.

NOTE 4: 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 6C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

1C	2020 Gifts by cash or check.....	1C	00
2C	2020 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	If you did not itemize deductions on your federal return (1040 Schedule A) and took a deduction for charitable contributions on your federal return, enter the amount of charitable contribution deduction reported on your federal return. (See Note 2).....	5C	00
6C	Total charitable contributions made in 2020 for which you are claiming a credit under Arizona law for the current (2020) or prior (2019) tax year.....	6C	00
7C	Subtract lines 5C and 6C from line 4C and enter the difference. If less than zero, enter "0".....	7C	00
8C	Multiply line 7C by 25% (.25) and enter the result.....	8C	00
9C	Enter your Arizona income ratio from page 1, line 27.....	9C	.
10C	Multiply line 8C by the ratio on line 9C and enter the result.....	10C	00

- Enter the amount shown on line 10C on page 2, line 54
- Be sure to check box **53S** for Standard Deduction on line 53.
- Check box **54C** for charitable deductions on line 54. If you do not check this box, you may be denied the increased standard deduction.

2020 Form 140NR 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 claiming *Other Exemptions* on page 2, line 49.

Part 1: Dependents (Box 10a and 10b) continued from page 1

Information used to compute your allowable **Dependent Tax Credit** on page 2, line 59.

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 59.

	(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 2020	(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)	
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"/>
10q					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 2: Other Exemptions

Information used to compute your allowable **Other Exemptions** on page 2, line 49.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2020
			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 2 in box 49E on page 2, line 49.

Your Name (as shown on page 1)

Your Social Security Number

2020 Form 140NR - Adjustments to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments to your Arizona Gross Income.

A. Other Additions to Arizona Gross Income - Line 31

A	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR).....	A	00
B	Items Previously Deducted for Arizona Purposes.....	B	00
C	Claim of Right Adjustment for Amounts Repaid in 2020.....	C	00
D	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	D	00
E	Addition to S corporation Income Due to Claiming Pass-through Credit (Forms 312, 315, and 320).....	E	00
F	Wage Expense for Employers of TANF Recipients who claim a credit (Form 320).....	F	00
G	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338).....	G	00
H	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	H	00
I	Americans with Disabilities Act - Access Expenditures.....	I	00
J	Amortization or depreciation for childcare facility before 1990.....	J	00
K	Other Adjustments related to tax credits.....	K	00
L	Other Adjustments - see instructions.....	L	00
M	Total Other Additions to Arizona Gross Income. Add all amounts and enter the total here and on page 1, line 31.....	M	00

B. Other Subtractions From Arizona Gross Income - Line 45

A	Certain Wages of American Indians.....	A	00
B	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace.....	B	00
C	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	C	00
D	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits).....	D	00
E	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	E	00
F	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR).....	F	00
G	Net Operating Loss Adjustment.....	G	00
H	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	H	00
I	Americans with Disabilities Act - Access Expenditures.....	I	00
J	Exploration Expenses deferred before January 1, 1990.....	J	00
K	Other Adjustments - see instructions.....	K	00
L	Total Other Subtractions from Arizona Gross Income. Add all amounts and enter the total here and on page 2, line 45.....	L	00