

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING AND ENDING 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

FILING STATUS 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 5 Head of household: Enter name of qualifying child or dependent on next line: 88R 6 Married filing separate return: Enter spouse's name and Social Security Number above. 7 Single Enter the number claimed. Do not put a check mark. 8 Age 65 or over (you and/or spouse) If completing lines 8 and 9, also complete lines 47 and 48. For lines 10a and 10b, complete line 59. 81P PM 80R RCVD 9 Blind (you and/or spouse) 10a Dependents: Under age of 17. 10b Dependents: Age 17 and over.

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: 1 (Box 10a), 2 (Box 10b), (f) if you did not claim this person on your federal return due to educational credits. Rows 10c, 10d, 10e, 10f.

Table with 3 columns: Description, 2020 FEDERAL Amount from Federal Return, 2020 ARIZONA Source Amount Only. Rows 14-27.

Table with 3 columns: Description, 2020 FEDERAL Amount from Federal Return, 2020 ARIZONA Source Amount Only. Rows 28-42.

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

Exemptions 8 and 9 - Dependents 10a and 10b

Arizona Income

Additions

Subtractions - cont. on page 2

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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
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.

Your Name (as shown on page 1)

Your Social Security Number

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) SOCIALSECURITYNO.	(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) SOCIALSECURITYNO.	(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 (see instructions for more information)

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 (see instructions for more information)

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

Please print or type.

For calendar year decedent was due a refund: _____ OR Fiscal year ending: _____ MONTH YEAR **66**

1 Decedent's Name (last, first, middle initial)		2 Date of Death	3 Decedent's Social Security Number
4 Name of Person Claiming Refund (last, first, middle initial)		Daytime Phone (with area code) 94	5 Claimant's Social Security Number or ITIN
6 Home Address of Person Claiming Refund - number and street, rural route		Apt. No.	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88
7 City, Town or Post Office		State ZIP Code	
8 Claimant's Relationship to Decedent			

Part 1 Check the box that applies to you. Check only one box. Be sure to complete Part 3 below.	81 PM	80 RCVD
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- 9a** Surviving spouse claiming a refund based on a joint return.
- 9b** Court-appointed or certified personal representative.
Include a court certificate (issued after death) showing your appointment.
- 9c** Person other than 9a or 9b claiming refund for the decedent's estate.
See instructions and complete Part 2 below.

Part 2 Complete Part 2 only if you checked box 9c in Part 1.

	YES	NO
10a Did the decedent leave a will?	10a <input type="checkbox"/>	<input type="checkbox"/>
10b Has a personal representative been appointed for the estate of the decedent?	10b <input type="checkbox"/>	<input type="checkbox"/>
10c If you answered "No" on line 10b, will one be appointed?	10c <input type="checkbox"/>	<input type="checkbox"/>
If you answered "Yes" to 10b or 10c, and you are not the personal representative (or executor of the decedent's will) do not file this form. The personal representative or executor must file for the refund.		
11 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?.....	11 <input type="checkbox"/>	<input type="checkbox"/>
If you answered "No" on line 11, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or until you submit other evidence that you are entitled under state law to receive the refund.		

Part 3

I request a refund of taxes overpaid by, or on behalf of, the decedent. Under penalties of perjury, I declare that the statements made on this form have been examined by me and to the best of my knowledge, they are true, correct and complete.

→ _____
Signature of Person Claiming Refund

_____ Date

2020 Arizona Tax Tables X and Y

Full-Year Residents:

If your taxable income is less than \$50,000, use the Optional Tax Tables to figure your tax.

If your taxable income is \$50,000 or more, you **must** use Tax Table X or Y to figure your tax.

Note: If your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2020. In this case, you must file using Form 140.

All Part-Year Residents and Nonresidents:

Use Tax Tables X or Y to figure your tax.

Table X – Use Table X if your filing status is Single or Married Filing Separate

(a) If taxable income is:		(b) Taxable income. Enter the amount of your taxable income from Form: • 140, line 45 • 140NR, line 55 • 140PY, line 55	(c) Multiply the amount entered in column (b) by	(d) Enter the result	(e) Subtract	(f) Your tax. Round the difference and enter this amount on your tax form: • 140, line 46 • 140NR, line 56 • 140PY, line 56
Over	But not Over					
\$0	\$27,272		X .0259	=	- \$0	=
\$27,272	\$54,544		X .0334	=	- \$205	=
\$54,544	\$163,632		X .0417	=	- \$657	=
\$163,632	and over		X .0450	=	- \$1,197	=

Table Y – Use Table Y if your filing status is Married Filing Joint or Head of Household

(a) If taxable income is:		(b) Taxable income. Enter the amount of your taxable income from Form: • 140, line 45 • 140NR, line 55 • 140PY, line 55	(c) Multiply the amount entered in column (b) by	(d) Enter the result	(e) Subtract	(f) Your tax. Round the difference and enter this amount on your tax form: • 140, line 46 • 140NR, line 56 • 140PY, line 56
Over	But not Over					
\$0	\$54,544		X .0259	=	- \$0	=
\$54,544	\$109,088		X .0334	=	- \$409	=
\$109,088	\$327,263		X .0417	=	- \$1,315	=
\$327,263	and over		X .0450	=	- \$2,394	=