

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140PY

Part-Year Resident Personal Income Tax Return

FOR CALENDAR YEAR

2019

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, 9, and 11a, also complete lines 46, 47, and 49. For lines 10a and 10b, also 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.

11a Qualifying parents and grandparents

12-13 Residency Status (check one): 12 Part-Year Resident Other than Active Military 13 Part-Year Resident Active Military

(Box 10a and 10b): Dependent Information: See instructions. For more space, (check) and complete page 4, Part 1.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2019. Rows 10c, 10d.

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, (check) and complete page 4, Part 2.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2019. Rows 11b, 11c.

14 Dates of Arizona residency: From to 2019 FEDERAL Amount from Federal Return 2019 ARIZONA Amount Only

Main income table with 27 rows: 15 Wages, salaries, tips, etc., 16 Interest, 17 Dividends, 18 Arizona income tax refunds, 19 Business income, 20 Gains, 21 Rents, 22 Other income, 23 Total income, 24 Other federal adjustments, 25 Federal adjusted gross income, 26 Arizona gross income, 27 Arizona income ratio.

Table with 13 rows: 28 Total depreciation, 29 Net capital loss, 30 Other Additions to Income, 31 Subtotal, 32 AZ sourced gain/loss, 33 Short-term gain/loss, 34 Long-term gain/loss, 35 Net long-term gain, 36 Multiply line 35 by 25%, 37 Net capital gain, 38 Net capital gain from exchange, 39 Subtract line 31 - (lines 36, 37, and 38).

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

Exemptions 8, 9, and 11a - Dependents 10a and 10b

Arizona Income

Subtractions - cont. on page 2 Additions



## 2019 Form 140PY - 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.**

For taxable years beginning from and after December 31, 2018, certain 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 return.

Charitable contributions (lines C1, C2, and C3) 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:** *As a part-year resident filing Arizona Form 140PY, you may only include those charitable contributions that are incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources incurred and paid during the part of the year while an Arizona nonresident.*

Complete the worksheet to determine the increased amount allowed in addition to your standard deduction.

<b>C1</b>	Gifts by cash or check.....	<b>C1</b>		00
<b>C2</b>	Other than by cash or check.....	<b>C2</b>		00
<b>C3</b>	Carryover from prior year.....	<b>C3</b>		00
<b>C4</b>	Add lines C1 through C3.....	<b>C4</b>		00
<b>C5</b>	Enter the total amount of charitable contributions for which you are claiming a credit under Arizona law for the current or prior tax year.....	<b>C5</b>		00
<b>C6</b>	Subtract line C5 from line C4 and enter the difference.....	<b>C6</b>		00
<b>C7</b>	Multiply line C6 by 25% (.25). Enter the result.....	<b>C7</b>		00

- Enter the amount shown on line C7 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.

## 2019 Form 140PY 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 48.

**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 2019	(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)	
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>

**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 49.

	(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 2019	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2019
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 48.

	(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 2019
			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 48E on page 2, line 48.**

Your Name (as shown on page 1)

Your Social Security Number

## 2019 Form 140PY - 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 30**

<b>A</b>	Non-Arizona Municipal Interest.....	<b>A</b>		00
<b>B</b>	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.....	<b>B</b>		00
<b>C</b>	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR).....	<b>C</b>		00
<b>D</b>	Partnership Income Adjustment.....	<b>D</b>		00
<b>E</b>	Items previously Deducted for Arizona Purposes.....	<b>E</b>		00
<b>F</b>	Claim of Right Adjustment for Amounts Repaid in 2019.....	<b>F</b>		00
<b>G</b>	Claim of Right Adjustment for Amounts Repaid in Prior Years.....	<b>G</b>		00
<b>H</b>	Addition to S corporation Income Due to Claiming Pass-through Credit (Forms 305, 312, 315, 320, and 325).....	<b>H</b>		00
<b>I</b>	Wage Expense for Employers of TANF Recipients who Claim a Credit (Form 320).....	<b>I</b>		00
<b>J</b>	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338).....	<b>J</b>		00
<b>K</b>	Nonqualified Withdrawals from 529 College Savings Plans.....	<b>K</b>		00
<b>L</b>	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	<b>L</b>		00
<b>M</b>	Americans with Disabilities Act - Access Expenditures.....	<b>M</b>		00
<b>N</b>	Amortization or depreciation for child care facility before 1990.....	<b>N</b>		00
<b>O</b>	Other Adjustments related to tax credits.....	<b>O</b>		00
<b>P</b>	Total Other Additions to Arizona Gross Income. Add all amounts and enter the total here and on line 30.....	<b>P</b>		00

### **B. Other Subtractions from Arizona Gross Income - Line 44**

<b>A</b>	Exclusion for U.S. Government, Arizona State, or Local Government Pensions (up to \$2,500 per taxpayer).....	<b>A</b>		00
<b>B</b>	Exclusion for Benefits, Annuities, and Pensions Received as Retired or Retainer Pay of the Uniformed Service of the United States (up to \$3,500 per taxpayer).....	<b>B</b>		00
<b>C</b>	Agricultural Crops Given to Arizona Charities.....	<b>C</b>		00
<b>D</b>	Certain Wages of American Indians.....	<b>D</b>		00
<b>E</b>	Pay received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces	<b>E</b>		00
<b>F</b>	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.....	<b>F</b>		00
<b>G</b>	Adoption Expenses.....	<b>G</b>		00
<b>H</b>	Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace.....	<b>H</b>		00
<b>I</b>	Claim of Right Adjustment for Amounts Repaid in Prior Tax Years.....	<b>I</b>		00
<b>J</b>	Certain Expenses Not Allowed for Federal Purposes.....	<b>J</b>		00
<b>K</b>	Qualified State Tuition Program Distributions.....	<b>K</b>		00
<b>L</b>	Subtraction for World War II Victims.....	<b>L</b>		00
<b>M</b>	Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year.....	<b>M</b>		00
<b>N</b>	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	<b>N</b>		00
<b>O</b>	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1and/or Schedule K-1(NR).....	<b>O</b>		00
<b>P</b>	Partnership Income Adjustment.....	<b>P</b>		00
<b>Q</b>	Net Operating Loss Adjustment.....	<b>Q</b>		00
<b>R</b>	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary.....	<b>R</b>		00
<b>S</b>	Long-Term Care Insurance Premiums.....	<b>S</b>		00
<b>T</b>	Americans with Disabilities Act - Access Expenditures.....	<b>T</b>		00
<b>U</b>	Exploration expenses deferred before January 1, 1990.....	<b>U</b>		00
<b>V</b>	Total Other Subtraction from Arizona Gross Income: Add all amounts and enter the total here and on line 44.	<b>V</b>		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) <b>94</b>	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. <b>88</b>
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

- 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, do not file this form. The personal representative 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

## 2019 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 2019. 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	\$26,500		X .0259	=	- 0.00	=
\$26,500	\$53,000		X .0334	=	- \$199	=
\$53,000	\$159,000		X .0417	=	- \$639	=
\$159,000	and over		X .0450	=	- \$1,163	=

### **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	\$53,000		X .0259	=	- 0.00	=
\$53,000	\$106,000		X .0334	=	- \$398	=
\$106,000	\$318,000		X .0417	=	- \$1,277	=
\$318,000	and over		X .0450	=	- \$2,327	=