

DO NOT STAPLE ANY ITEMS TO THE RETURN.
Place any required federal and AZ schedules or other documents after Form 140NR.

Arizona Form 140NR

Nonresident 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 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

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

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) 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, 2019 FEDERAL Amount from Federal Return, 2019 ARIZONA Source Amount Only. Rows 14-27.

Table with 3 columns: Description, 2019 FEDERAL Amount from Federal Return, 2019 ARIZONA Source Amount Only. Rows 28-42.

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

Balance of Tax	53 Deductions: Check box and enter amount. See instructions..... 53I <input type="checkbox"/> ITEMIZED 53S <input type="checkbox"/> STANDARD 53	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 35.....	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 67.....	60		00	
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

Total Payments and Refundable Credits	62 2019 AZ income tax withheld.....	62		00
	63 2019 AZ estimated tax payments.. 63a <input type="text" value="00"/> Claim of Right 63b <input type="text" value="00"/> Add 63a and 63b..	63c		00
	64 2019 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

Tax Due or Overpayment	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 2020 estimated tax.....	69		00
	70 Balance of overpayment: Subtract line 69 from line 68.....	70		00

Voluntary Gifts	71 - 81 Voluntary Gifts to:		Solutions Teams Assigned to Schools.....	71		00	Arizona Wildlife.....	72		00		
	Child Abuse Prevention.....	73		00	Domestic Violence Shelter.....	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
	82 Political Party (if amount is entered on line 75 - check only one): 821 <input type="checkbox"/> Democratic 822 <input type="checkbox"/> Green Party 823 <input type="checkbox"/> Libertarian 824 <input type="checkbox"/> Republican											

Penalty	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

Refund or Amount Owed	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"/>			
	<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings ROUTING NUMBER: <input style="width:100px; height:20px;" type="text"/> ACCOUNT NUMBER: <input style="width:150px; height:20px;" type="text"/>			
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.

PLEASE SIGN HERE

➔ 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 also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).
 If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

2019 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.

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.

NOTE: 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.

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.

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

C1	Gifts by cash or check.....	C1		00
C2	Other than by cash or check.....	C2		00
C3	Carryover from prior year.....	C3		00
C4	Add lines C1 through C3.....	C4		00
C5	Enter the total amount of charitable contributions for which you are claiming a credit under Arizona law for the current or prior tax year.....	C5		00
C6	Subtract line C5 from line C4 and enter the difference.....	C6		00
C7	Multiply line C6 by 25% (.25). Enter the result.....	C7		00
C8	Enter your Arizona income ratio from page 1, line 27.....	C8		
C9	Multiply line C7 by the ratio on line C8 and enter the result.....	C9		00

- Enter the amount shown on line C9 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

2019 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 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)	
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 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 2 in box 49E on page 2, line 49.

Your Name (as shown on page 1)

Your Social Security Number

2019 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 2019.....	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 305, 312, 315, 320, and 325).....	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	Total Other Additions to Arizona Gross Income. Add all amounts and enter the total here and on page 1, line 31.....	L	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	Total Other Subtractions from Arizona Gross Income. Add all amounts and enter the total here and on page 2, line 45.....	K	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

- 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	=