

**Arizona 140 - Full Year Resident Return**

2D Barcode Record Layout

2021 FIELD NO	2022 FIELD NO	FIELD NAME	LENGT H	TYPE	FORM & Line Number	BUSINESS RULE
1	1	Header version	2	A		T1
2	2	Software Developer Code	4	A		NACTP assigned code
3	3	Specification Version Number	2	N		01; use 2 digits (leading zero)
4	4	Form Type	6	A		140
5	5	Form Year	4	N	140, TOP	2022
6	6	Tax Year Ending DateYY	8	N	140, 66F	MMDDYYYY (Enter only if fiscal year filer)
7	7	Primary First Name	10	A	140, Line 1	
8	8	Primary Middle Initial	1	A	140, Line 1	
9	9	Primary Last Name	35	A	140, Line 1	
10	10	Primary SSN	9	N	140, Line 1	No hyphens
11	11	Spouse First Name	10	A	140, Line 1	Spouse Name required when MFJ or MFS
12	12	Spouse Middle Initial	1	A	140, Line 1	Spouse Name required when MFJ or MFS
13	13	Spouse Last Name	35	A	140, Line 1	Spouse Name required when MFJ or MFS
14	14	Spouse SSN	9	N	140, Line 1	Spouse SSN required when MFJ or MFS; No hyphens
15	15	Address line 1	35	A/N	140, Line 2	Address line 1 or % (care of) line or recipient name if TP is deceased
16	16	Address line 2	35	A/N	140, Line 2	Address line 2 or Address line if 1 is % or deceased TP
17	17	City	21	A	140, Line 3	
18	18	State	2	A	140, Line 3	Or province if Canadian address
19	19	Zip Code	9	A/N	140, Line 3	Include zip plus 4 in last 4 digits or zero fill if not available
20	20	Daytime Number	10	N	140, 94	
21	21	Married/Joint	1	A	140, Line 4	X or null
22	22	Injured Spouse Protection of Joint Overpayment	1	A	140, Line 4a	X or null
23	23	Head of Household	1	A	140, Line 5	X or null
24	24	Married filing Separate	1	A	140, Line 6	X or null
25	25	Single	1	A	140, Line 7	X or null
26	26	Age 65 or over	1	N	140, Line 8	
27	27	Blind	1	N	140, Line 9	
28	28	Dependents: Under age of 17	2	N	140, Line 10a	Dependents Under Age 17
29	29	Dependents: Age 17 and over	2	N	140, Line 10b	Dependents 17 or older
30	30	Parents/Ancestors	1	N	140, Line 11a	
31	31	6 Month Extension	1	A	140, Line 82F	X or null
32	32	Dependent Info More Space--Qualifying Dependents	1	A	140, Box 10ab	X or null
33	33	Dependent 1 First Name	10	A	140, 10c(a1)	
34	34	Dependent 1 Last Name	10	A	140, 10c(a2)	
35	35	Dependent 1 SSN	9	N	140, 10c(b)	No hyphens
36	36	Dependent 1 Relationship	12	A	140, 10c(c)	
37	37	Dependent 1 Months	2	N	140, 10c(d)	Valid Values are (0 - 12)
38	38	Dependent 1 Age included in	1	A	140, Box 10c( e1 )	X or null
39	39	Dependent 1 Age included in	1	A	140, Box 10c( e2 )	X or null
40	40	Dependent 1 Name Education	1	A	140, Box 10c( f )	X or null
41	41	Dependent 2 First Name	10	A	140, 10d(a1)	
42	42	Dependent 2 Last Name	10	A	140, 10d(a2)	
43	43	Dependent 2 SSN	9	N	140, 10d(b)	No hyphens
44	44	Dependent 2 Relationship	12	A	140, 10d(c)	
45	45	Dependent 2 Months	2	N	140, 10d(d)	Valid Values are (0 - 12)
46	46	Dependent 2 Age included in	1	A	140, Box 10d( e1 )	X or null
47	47	Dependent 2 Age included in	1	A	140, Box 10d( e2 )	X or null
48	48	Dependent 2 Name Education	1	A	140, Box 10d( f )	X or null
49	49	Dependent 3 First Name	10	A	140, 10e(a1)	
50	50	Dependent 3 Last Name	10	A	140, 10e(a2)	
51	51	Dependent 3 SSN	9	N	140, 10e(b)	No hyphens
52	52	Dependent 3 Relationship	12	A	140, 10e(c)	
53	53	Dependent 3 Months	2	N	140, 10e(d)	Valid Values are (0 - 12)
54	54	Dependent 3 Age included in	1	A	140, Box 10e( e1 )	X or null
55	55	Dependent 3 Age included in	1	A	140, Box 10e( e2 )	X or null

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

56	56	Dependent 3 Name Education	1	A	140, Box 10e (f)	X or null
57	57	Dependent Info More Space--Qualifying Ancestors	1	A	140, Box 11a	X or null
58	58	Dependent 1 Qual Anc First Name	10	A	140, Line 11b(a1)	
59	59	Dependent 1 Qual Anc Last Name	10	A	140, Line 11b(a2)	
60	60	Dependent 1 Qual Anc SSN	9	N	140, Line 11b(b)	No hyphens
61	61	Dependent 1 Qual Anc Relationship	12	A	140, Line 11b( c)	
62	62	Dependent 1 Qual Anc Months	2	N	140, Line 11b(d)	Valid Values are (0 - 12)
63	63	Dependent 1 Qual Anc Age 65+	1	A	140, Box 11b (e)	X or null
64	64	Dependent 1 Qual Anc Deceased In Tax Year	1	A	140, Box 11b(f)	X or null
65	65	Dependent 2 Qual Anc First Name	10	A	140, Line 11c(a1)	
66	66	Dependent 2 Qual Anc Last Name	10	A	140, Line 11c(a2)	
67	67	Dependent 2 Qual Anc SSN	9	N	140, Line 11c(b)	No hyphens
68	68	Dependent 2 Qual Anc Relationship	12	A	140, Line 11c(c)	
69	69	Dependent 2 Qual Anc Months	2	N	140, Line 11c(d)	Valid Values are (0 - 12)
70	70	Dependent 2 Qual Anc Age 65+	1	A	140, Box 11c (e)	X or null
71	71	Dependent 2 Qual Anc Deceased In Tax Year	1	A	140, Box 11c(f)	X or null
72	72	Fed Adjusted Gross Income	10	N	140, Line 12	
73	73	Modified Fed Adjusted Gross Income	10	N	140, Line 14	Total from Line 12 (Line 13 not supported by 2D)
74	74	Non-AZ Mun Interest	10	N	140, Line 15	
75	75	Partnership Income Adjustment Add	10	N	140, Line 16	
76	76	Total Federal Depreciation	10	N	140, Line 17	
77	77	Other Additions	10	N	140, Line 18	Total from page 5 worksheet
78	78	Subtotal	10	N	140, Line 19	Add lines 14 and 15 through 18
79	79	Net Capital Gain/Loss	10	N	140, Line 20	
80	80	Total Net Short-Term Capital Gain/Loss	10	N	140, Line 21	
81	81	Total Net Long-Term Capital Gain/Loss	10	N	140, Line 22	
82	82	Net Long-Term Capital Gain From Assets	10	N	140, Line 23	
83	83	Capital Gain Allowable Subt. Calculation	10	N	140, Line 24	Multiply Line 23 by 25% (.25) and enter the result
84	84	Net Capital Gain - Investment In Qual. Small Business	10	N	140, Line 25	
85	85	Recalculated Arizona Depreciation	10	N	140, Line 26	
86	86	Partnership Income Adjustment Sub	10	N	140, Line 27	
87	87	Int Savings Bond	10	N	140, Line 28	
88	88	Exclusive Govt Pens	10	N	140, Line 29a	Cannot exceed threshold of \$2500 per person, Max \$5000
89	89	Benefits pensions for uniformed services	10	N	140, Line 29b	For TY2021 - taxpayers can claim 100% of benefits - no threshold
90	90	SS or RR Benefits	10	N	140, Line 30	
91	91	Wages Native American	10	N	140, Line 31	
92	92	Active Duty Military Pay	10	N	140, Line 32	
93	93	Net Operating Loss Adjust	10	N	140, Line 33	
94	94	Contr 529 Savings Plan amount	10	N	140, Line 34a	No Threshold amount
95	95	Contr 529A (ABLE acct) amount	10	N	140, Line 34b	No Threshold amount
96	96	Contributions To 529 College Savings Plans Calculation	10	N	140, Line 34c	Add lines 34a and 34b
97	97	Subtotal lines 24-34c	10	N	140, Line 35	Subtract lines 24-34c from line 19
98	98	Other Subtractions	10	N	140, Line 36	Total from page 6 worksheet
99	99	Total Subtractions	10	N	140, Line 37	Subtract lines 36 from 35
100	100	Exemption Age 65 or Over	10	N	140, Line 38	Multiply the number in Box 8 by \$2100
101	101	Exemption Blind	10	N	140, Line 39	Multiply the number in Box 9 by \$1500
102	102	Total Other Exemptions	2	N	140, Line 40E	Amount from page 4, part 3
103	103	Other Exemptions	10	N	140, Line 40	Multiply the number in Box 40E by \$2300
104	104	Exemption Parents and Grand Parents	10	N	140, Line 41	Multiply the number in Box 11a by \$10000
105	105	AZ Adjusted Gross	10	N	140, Line 42	Subtract Lines 38 through 41 from 37, if < 0, enter '0'
106	106	Itemized Deduction	1	A	140 Box 43-I	X or null
107	107	Standard Deduction	1	A	140 Box 43-S	X or null
108	108	Deduction Amount	10	N	140 Line 43	Single, Married Filing Separate = <b>\$12,950</b> Married Filing Jointly = <b>\$25,900</b> Head of Household = <b>\$19,400</b>

Blue: Additions for TY2022

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109	109	Claiming Charitable Contributions	1	A	140, Line 44C	X or null
110	110	Additional Charitable Contributions	10	N	140, Line 44	Total from Line 7C, page 3 Qualifying Charitable Contributions
111	111	AZ Taxable Income	10	N	140 Line 45	Subtract lines 43 and 44 from line 42. If < 0 enter "0"
112	112	Compute Tax	10	N	140 Line 46	Compute the tax using amount on line 45 and Tax Table X&Y or Optional Tax Tables
113		Compute Tax Surcharge	10	N	140 Line 46b	Compute tax surcharge if AZ taxable income on L45 is: >\$250,000 for Single/MFS >\$500,000 for MFJ/HOH Multiply the taxable income amount that is over by 3.5% and enter on line 46b
114	113	Tax from Recapture Credits	10	N	140 Line 47	From AZ Form 301, Part 2, <b>line 32</b>
115	114	Subtotal Tax	10	N	140 Line 48	Add lines 46 and 47
116	115	Dependent Tax Credit	10	N	140 Line 49	Amount calculated from totals in Boxes 10a and 10b, pro-rated for non military part year and nonresident taxpayers
117	116	Family Income Credit	10	N	140 Line 50	
118	117	Non-Refundable Credits from AZ Credit Forms	10	N	140 Line 51	From AZ Form 301, Part 2, line 64
119	118	Balance of Tax	10	N	140 Line 52	Subtract lines 49, 50 and 51 from line 48. If 49+50+51>48 enter "0"
120	119	Withholding	10	N	140 Line 53	
121	120	Estimated Payments	10	N	140 Line 54a	
122	121	Claim of Right	10	N	140 Line 54b	
123	122	Total Estimated Payments	10	N	140 Line 54c	Add lines 54a and 54b
124	123	Extension Amount (Extension Payments)	10	N	140 Line 55	
125	124	Increase Excise Tax Credit	10	N	140 Line 56	Use worksheet to determine amount.
126	125	Property Tax Credit	10	N	140 Line 57	
127	126	Refundable Credit Form 308-I	1	A	140 Line 58-1	"X" or null
128	127	Refundable Credit Form 349	1	A	140 Line 58-2	"X" or null
129	128	Other Refundable Credits	10	N	140 Line 58	
130	129	Total Payments	10	N	140 Line 59	Add lines 53 through 58
131	130	Tax Due	10	N	140 Line 60	If line 52 > line 59, subtract 59 from 52 and enter tax due
132	131	Overpayment	10	N	140 Line 61	If line 59 > line 52, subtract 52 from 59 and enter overpayment
133	132	Next Year Est Payment	10	N	140 Line 62	Amount of Line 61 to be Applied to 2023 Estimated Tax
134	133	Balance Overpayment	10	N	140 Line 63	Subtract line 62 from line 61
135	134	Solutions Teams Assigned To Schools Contrib	10	N	140 Line 64	
136	135	AZ Wildlife Contrib	10	N	140 Line 65	
137	136	Child Abuse Contrib	10	N	140 Line 66	
138	137	Domestic Violence Contrib	10	N	140 Line 67	
139	138	Political Gift	10	N	140 Line 68	
140	139	Neighbors Help Contrib	10	N	140 Line 69	
141	140	Spec Olympic Contrib	10	N	140 Line 70	
142	141	Veterans' Donations Fund	10	N	140 Line 71	
143	142	I Didn't Pay Enough Fund	10	N	140 Line 72	
144	143	Sustainable State Parks and Road Fund	10	N	140 Line 73	
145	144	Spay/Neuter of Animals	10	N	140 Line 74	
146	145	Democratic Party	1	A	140 Line 75-1	"X" or null
147	146	Libertarian Party	1	A	140 Line 75-2	"X" or null
148	147	Republican Party	1	A	140 Line 75-3	"X" or null
149	148	Est Payment Penalty	10	N	140 Line 76	
150	149	Annualized Other	1	A	140 Line 77-1	Y or null
151	150	Farmer/Fisherman	1	A	140 Line 77-2	Y or null
152	151	Form 221 Attached	1	A	140 Line 77-3	Y or null
153	152	Total Contributions & Penalty	10	N	140 Line 78	Add lines 64 through 74 and 76
154	153	Refund Amount	10	N	140 Line 79	Subtract line 78 from line 63
155	154	Foreign Account	1	A	140 Line 79A	Y or Null; If "Y" fields 155-158 disabled

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156	155	Dir Dep Routing Nbr	9	N	140 Line 98	For direct deposit; direct debit is not supported
157	156	Dir Dep Account Nbr	17	A/N	140 Line 98	For direct deposit; direct debit is not supported
158	157	Dir Dep Checking	1	A	140 Line 98	X or null; direct deposit only
159	158	Dir Dep Savings	1	A	140 Line 98	X or null; direct deposit only
160	159	Amount Owed	10	N	140 Line 80	Add lines 60 and 78
161	160	Primary Occupation	16	A	140, pg2	
162	161	Spouse Occupation	16	A	140, pg2	
163	162	Preparer Name	35	A/N	140, pg2	
164	163	Preparer FEIN	9	N	140, pg2	No hyphens
165	164	Preparer Address	35	A/N	140, pg2	
166	165	Preparer City	21	A	140, pg2	
167	166	Preparer State	2	A	140, pg2	
168	167	Preparer Zip Code	9	N	140, pg2	
169	168	Paid Preparer Phone Number	10	N	140, pg2	
170	169	Prior Last Names	20	A	Front Page Line 97	Comma Delimited
171	170	Gifts by Cash or Check	10	N	140, pg3, Line 1C	
172	171	Other than by Cash or Check	10	N	140, pg3, Line 2C	
173	172	Carryover Prior Year	10	N	140, pg3, Line 3C	
174	173	Sum lines 1C thru 3C	10	N	140, pg3, Line 4C	Add lines 1C thru 3C
175	174	Total Char Ded Claiming a AZ credit	10	N	140, pg3, Line 5C	
176	175	Total Subtraction	10	N	140, pg3, Line 6C	Subtract line 5C from line 4C
177	176	Total Increase	10	N	140, pg3, Line 7C	Multiply line 6C by .27
178	177	Medical/Dental Expenses	10	N	FedSchA(2-D) 1	
179	178	Adjusted Gross Income	10	N	FedSchA(2-D) 2	
180	179	Medical Allowance	10	N	FedSchA(2-D) 3	
181	180	Total Medical/Dental	10	N	FedSchA(2-D) 4	
182	181	State and Local Taxes	10	N	FedSchA(2-D) 5a	
183	182	Real Estate Taxes	10	N	FedSchA(2-D) 5b	
184	183	Personal Property Taxes	10	N	FedSchA(2-D) 5c	
185	184	Other Taxes	10	N	FedSchA(2-D) 6	
186	185	Total Other Taxes	10	N	FedSchA(2-D) 7	
187	186	Mortgage Interest from 1098	10	N	FedSchA(2-D) 8a	
188	187	Other Mortgage Interest	10	N	FedSchA(2-D) 8b	
189	188	Deductible Points	10	N	FedSchA(2-D) 8c	
190	189	Investment Interest	10	N	FedSchA(2-D) 9	
191	190	Total Interest	10	N	FedSchA(2-D) 10	
192	191	Total Cash/Check Contrib	10	N	FedSchA(2-D) 11	
193	192	Non-Cash/Check Contrib	10	N	FedSchA(2-D) 12	
194	193	Carryover Prior Year	10	N	FedSchA(2-D) 13	
195	194	Total Contrib	10	N	FedSchA(2-D) 14	
196	195	Casualty/Theft Loss	10	N	FedSchA(2-D) 15	
197	196	Tot Other Misc Deduct	10	N	FedSchA(2-D) 16	
198	197	Total Item Deduct	10	N	FedSchA(2-D) 17	
199	198	Med/Dent Expenses	10	N	AzSchA 1	
200	199	Fed Med Deductions	10	N	AzSchA 2	
201	200	Medical Add Adjust	10	N	AzSchA 3	
202	201	Medical Subt Adjust	10	N	AzSchA 4	
203	202	Fed Credit Int Paid	10	N	AzSchA 5	
204	203	Contribution Adjust	10	N	AzSchA 6	
205	204	State Inc Tax Adjust	10	N	AzSchA 7	
206	205	Other Adjustments	10	N	AzSchA 8	
207	206	Sum Add Adjust	10	N	AzSchA 9	Add Lines 3 & 5
208	207	Sum Subt Adjust	10	N	AzSchA 10	Add Lines 4, 6, 7 & 8
209	208	Tot Fed Item Deduct	10	N	AzSchA 11	
210	209	Sum Az Item Deduct	10	N	AzSchA 13	Add Lines 11 & 12
211	210	Az Item Deductions	10	N	AzSchA 15	Subtract Line 14 from Line 13
212	211	Employer ID (1)	10	N	W-2 (1st Wage Statement)	No hyphens
213	212	Employee SSN (1)	10	N	W-2 (1st Wage Statement)	No hyphens
214	213	Arizona Wages (1)	10	N	W-2 (1st Wage Statement)	
215	214	Arizona Withholding (1)	10	N	W-2 (1st Wage Statement)	
216	215	Employer ID (2)	10	N	W-2 (2nd Wage Statement)	No hyphens
217	216	Employee SSN (2)	10	N	W-2 (2nd Wage Statement)	No hyphens

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218	217	Arizona Wages (2)	10	N	W-2 (2nd Wage Statement)	
219	218	Arizona Withholding (2)	10	N	W-2 (2nd Wage Statement)	
220	219	Employer ID (3)	9	N	W-2 (3rd Wage Statement)	No hyphens
221	220	Employee SSN (3)	9	N	W-2 (3rd Wage Statement)	No hyphens
222	221	Arizona Wages (3)	10	N	W-2 (3rd Wage Statement)	
223	222	Arizona Withholding (3)	10	N	W-2 (3rd Wage Statement)	
224	223	Employer ID (4)	9	N	W-2 (4th Wage Statement)	No hyphens
225	224	Employee SSN (4)	9	N	W-2 (4th Wage Statement)	No hyphens
226	225	Arizona Wages (4)	10	N	W-2 (4th Wage Statement)	
227	226	Arizona Withholding (4)	10	N	W-2 (4th Wage Statement)	
228	227	Payer's ID (1)	9	N	1099-R (1st Statement)	No hyphens
229	228	Recipient's SSN (1)	9	N	1099-R (1st Statement)	No hyphens
230	229	1099 Gross Amt (1)	10	N	1099-R (1st Statement)	
231	230	1099 Taxable Amount (1)	10	N	1099-R (1st Statement)	
232	231	1099 Az WH (1)	10	N	1099-R (1st Statement)	
233	232	Payer's ID (2)	9	N	1099-R (2nd Statement)	No hyphens
234	233	Recipient's SSN (2)	9	N	1099-R (2nd Statement)	No hyphens
235	234	1099 Gross Amt (2)	10	N	1099-R (2nd Statement)	
236	235	1099 Taxable Amount (2)	10	N	1099-R (2nd Statement)	
237	236	1099 Az WH (2)	10	N	1099-R (2nd Statement)	
238	237	Military Reuse Zone Credit b	10	N	301, Line 1b (Form 306)	
239	238	Military Reuse Zone Credit c	10	N	301, Line 1c (Form 306)	
240	239	Increased Research Act Ind Credit a	10	N	301, Line 2a (Form 308-I)	
241	240	Increased Research Act Ind Credit b	10	N	301, Line 2b (Form 308-I)	
242	241	Increased Research Act Ind Credit c	10	N	301, Line 2c (Form 308-I)	
243	242	Tax Paid Other State Cntry Credit a	10	N	301, Line 3a (Form 309)	
244	243	Tax Paid Other State Cntry Credit c	10	N	301, Line 3c (Form 309)	
245	244	Solar Energy Devices Credit a	10	N	301, Line 4a (Form 310)	
246	245	Solar Energy Devices Credit b	10	N	301, Line 4b (Form 310)	
247	246	Solar Energy Devices Credit c	10	N	301, Line 4c (Form 310)	
248	247	Agri Water Conserv Sys Credit a	10	N	301, Line 5a (Form 312)	
249	248	Agri Water Conserv Sys Credit b	10	N	301, Line 5b (Form 312)	
250	249	Agri Water Conserv Sys Credit c	10	N	301, Line 5c (Form 312)	
251		Polution Control Credit a	10	N	301, Line 6a (Form 315)	
252		Polution Control Credit b	10	N	301, Line 6b (Form 315)	
253		Polution Control Credit c	10	N	301, Line 6c (Form 315)	
254	250	Solar Heat and Elect Veh Outlets Credit b	10	N	301, Line 6b (Form 319)	Line number change
255	251	Solar Heat and Elect Veh Outlets Credit c	10	N	301, Line 6c (Form 319)	Line number change
256	252	Contrib Qual Chart Orgns Credit a	10	N	301, Line 7a (Form 321)	Line number change
257	253	Contrib Qual Chart Orgns Credit b	10	N	301, Line 7b (Form 321)	Line number change
258	254	Contrib Qual Chart Orgns Credit c	10	N	301, Line 7c (Form 321)	Line number change
259	255	Contrib Fees Paid Pub Schs Credit a	10	N	301, Line 8a (Form 322)	Line number change
260	256	Contrib Fees Paid Pub Schs Credit b	10	N	301, Line 8b (Form 322)	Line number change
261	257	Contrib Fees Paid Pub Schs Credit c	10	N	301, Line 8c (Form 322)	Line number change
262	258	Contrib Priv Sch Tuit Orgns Credit a	10	N	301, Line 9a (Form 323)	Line number change
263	259	Contrib Priv Sch Tuit Orgns Credit b	10	N	301, Line 9b (Form 323)	Line number change
264	260	Contrib Priv Sch Tuit Orgns Credit c	10	N	301, Line 9c (Form 323)	Line number change
265	261	Agri Pol Cntrl Equip Credit a	10	N	301, Line 10a (Form 325)	Line number change
266	262	Agri Pol Cntrl Equip Credit b	10	N	301, Line 10b (Form 325)	Line number change
267	263	Agri Pol Cntrl Equip Credit c	10	N	301, Line 10c (Form 325)	Line number change
268	264	Donation School Site Credit a	10	N	301, Line 11a (Form 331)	Line number change
269	265	Donation School Site Credit b	10	N	301, Line 11b (Form 331)	Line number change
270	266	Donation School Site Credit c	10	N	301, Line 11c (Form 331)	Line number change
271		Healthy Forest Enterprises Credit a	10	N	301, Line 13a (Form 332)	
272		Healthy Forest Enterprises Credit b	10	N	301, Line 13b (Form 332)	
273		Healthy Forest Enterprises Credit c	10	N	301, Line 13c (Form 332)	
274	267	Employ Natl Guard Members Credit a	10	N	301, Line 12a (Form 333)	Line number change
275	268	Employ Natl Guard Members Credit b	10	N	301, Line 12b (Form 333)	Line number change
276	269	Employ Natl Guard Members Credit c	10	N	301, Line 12c (Form 333)	Line number change
277	270	Business Contrib School Tuition Org a	10	N	301, Line 13a (Form 335-I)	Line number change
278	271	Business Contrib School Tuition Org b	10	N	301, Line 13b (Form 335-I)	Line number change
279	272	Business Contrib School Tuition Org c	10	N	301, Line 13c (Form 335-I)	Line number change
280	273	Solar Energy Devices Comm Ind Credit b	10	N	301, Line 14b (Form 336)	Line number change
281	274	Solar Energy Devices Comm Ind Credit c	10	N	301, Line 14c (Form 336)	Line number change

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Yellow: Changes for TY2022

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282	275	Invest Qual Small Bus Credit a	10	N	301, Line 15a (Form 338)	Line number change
283	276	Invest Qual Small Bus Credit b	10	N	301, Line 15b (Form 338)	Line number change
284	277	Invest Qual Small Bus Credit c	10	N	301, Line 15c (Form 338)	Line number change
285	278	Military Fam Relf Fnd Credit a	10	N	301, Line 16a (Form 340)	Line number change
286	279	Military Fam Relf Fnd Credit c	10	N	301, Line 16c (Form 340)	Line number change
287	280	Business Contrib School Tuition Disabled a	10	N	301, Line 17a (Form 341-I)	Line number change
288	281	Business Contrib School Tuition Disabled b	10	N	301, Line 17b (Form 341-I)	Line number change
289	282	Business Contrib School Tuition Disabled c	10	N	301, Line 17c (Form 341-I)	Line number change
290	283	Renew Energy Prod Tax Credit a	10	N	301, Line 18a (Form 343)	Line number change
291	284	Renew Energy Prod Tax Credit b	10	N	301, Line 18b (Form 343)	Line number change
292	285	Renew Energy Prod Tax Credit c	10	N	301, Line 18c (Form 343)	Line number change
293	286	New Employment Credit a	10	N	301, Line 19a (Form 345)	Line number change
294	287	New Employment Credit b	10	N	301, Line 19b (Form 345)	Line number change
295	288	New Employment Credit c	10	N	301, Line 19c (Form 345)	Line number change
296	289	Incres Resrch Act Basic Resrch Credit a	10	N	301, Line 20a (Form 346)	Line number change
297	290	Incres Resrch Act Basic Resrch Credit b	10	N	301, Line 20b (Form 346)	Line number change
298	291	Incres Resrch Act Basic Resrch Credit c	10	N	301, Line 20c (Form 346)	Line number change
299	292	Contrib Cert Schl Tuit Orgns Credit a	10	N	301, Line 21a (Form 348)	Line number change
300	293	Contrib Cert Schl Tuit Orgns Credit b	10	N	301, Line 21b (Form 348)	Line number change
301	294	Contrib Cert Schl Tuit Orgns Credit c	10	N	301, Line 21c (Form 348)	Line number change
302	295	Contrib Qual Foster Care Char Orgns Credit a	10	N	301, Line 22a (Form 352)	Line number change
303	296	Contrib Qual Foster Care Char Orgns Credit b	10	N	301, Line 22b (Form 352)	Line number change
304	297	Contrib Qual Foster Care Char Orgns Credit c	10	N	301, Line 22c (Form 352)	Line number change
305	298	Healthy Forest Production Credit a	10	N	301, Line 23a (Form 353)	Line number change
306	299	Healthy Forest Production Credit b	10	N	301, Line 23b (Form 353)	Line number change
307	300	Healthy Forest Production Credit c	10	N	301, Line 23c (Form 353)	Line number change
	301	Affordable Housing Tax Credit a	10	N	301, Line 24a (Form 354)	
	302	Affordable Housing Tax Credit c	10	N	301, Line 24c (Form 354)	
	303	Credit for Entity-Level Income Tax a	10	N	301, Line 25a (Form 355)	
	304	Credit for Entity-Level Income Tax c	10	N	301, Line 25c (Form 355)	
308	305	Total Available Nonrefundable Tax Credits	10	N	301, Line 27	Add Lines 1 through 25 Column c Only (Line 26 is a reserved line w/ no entries)
309	306	Total AZ Tax	10	N	301, Line 28	Tax From F140 L46 or F140PY L56 or F140NR L56 or F140X L37
310		Tax Recap Credits Hlthy Forest Entrs	10	N	301, Line 28	From AZ Credit Form 332 Part 9 Line 39 and Part 10 Line 45
311	307	Tax Recap Credits Qual Facs	10	N	301, Line 29	From AZ Credit Form 349 Part 7 Line 19
	308	Tax Recap Credit Afford Housing	10	N	301, Line 30	From AZ Credit Form 354 Part 2, Line 12 (Line 31 reserved for TY2022)
312	309	Total Recapture of Credits	10	N	301, Line 32	Add Lines 29 and 30
313	310	Subtotal Tax Credits and Recap Credits	10	N	301, Line 33	Add Lines 28 and 32
314	311	Family Income Tax Credit/Dependent Tax Credit	10	N	301, Line 34	From F140 L49 and L50 or F140PY L59 and L60 or F140X L40a and L40b or F140NR L59 - Total of both lines
315	312	Total Tax Credits and Recap Credits	10	N	301, Line 35	Subtract Line 34 from Line 33. If < 0 Enter "0"
316	313	Military Reuse Zone Credit Used	10	N	301, Line 36 (Form 306)	Line number change
317	314	Increased Research Act Indiv Credit Used	10	N	301, Line 37 (Form 308-I)	Line number change
318	315	Tax Paid Other State Ctry Credit Used	10	N	301, Line 38 (Form 309)	Line number change
319	316	Solar Energy Devices Credit Used	10	N	301, Line 39 (Form 310)	Line number change
320	317	Agri Water Conserv Sys Credit Used	10	N	301, Line 40 (Form 312)	Line number change
321		Polution Control Credit Used	10	N	301, Line 39 (Form 315)	Line number change
322	318	Solar Heat and Elect Veh Outlets Credit Used	10	N	301, Line 41 (Form 319)	Line number change
323	319	Contrib Qual Chart Orgns Credit Used	10	N	301, Line 42 (Form 321)	Line number change
324	320	Contrib Fees Paid Pub Schs Credit Used	10	N	301, Line 43 (Form 322)	Line number change
325	321	Contrib Priv Sch Tuit Orgns Credit Used	10	N	301, Line 44 (Form 323)	Line number change
326	322	Agri Pol Cntrl Equip Credit Used	10	N	301, Line 45 (Form 325)	Line number change
327	323	Donation School Site Credit Used	10	N	301, Line 46 (Form 331)	Line number change
328		Healthy Forest Enterprises Credit Used	10	N	301, Line 46 (Form 332)	Line number change
329	324	Employ Natl Guard Members Credit Used	10	N	301, Line 47 (Form 333)	
330	325	Business Contrib School Tuition Org Used	10	N	301, Line 48 (Form 335-I)	
331	326	Solar Energy Devices Comm Indus Used	10	N	301, Line 49 (Form 336)	
332	327	Invest Qual Small Bus Credit Used	10	N	301, Line 50 (Form 338)	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

333	328	Donations Military Fam Relf Fnd Credit Used	10	N	301, Line 51 (Form 340)	
334	329	Business Contrib School Tuition Disabled Used	10	N	301, Line 52 (Form 341-I)	
335	330	Renew Energy Prod Tax Credit Used	10	N	301, Line 53 (Form 343)	
336	331	New Employment Credit Used	10	N	301, Line 54 (Form 345)	
337	332	Incres Resrch Act Basic Resrch Credit Used	10	N	301, Line 55 (Form 346)	
338	333	Contrib Cert Schl Tuit Orgns Credit Used	10	N	301, Line 56 (Form 348)	
339	334	Contrib Qual Foster Care Char Orgns Credit Used	10	N	301, Line 57 (Form 352)	
340	335	Healthy Forest Production Credit Used	10	N	301, Line 58 (Form 353)	
	336	Affordable Housing Tax Credit Used	10	N	301, Line 59 (Form 354)	
	337	Credit for Entity-Level Income Tax Used	10	N	301, Line 60 (Form 355)	
341	338	Total Credits Used from Form 301	10	N	301, Line 62	Add Lines 36 through 60 (Line 61 is Reserved for TY2022).
342	339	Total Nonrefundable Credits Used	10	N	301, Line 64	Total from Line 62. Line 63 not supported by 2D. Enter this total on Form 140, L51; Form 140PY, L61; Form 140NR, L60; Form 140X, L41
343	340	Description of Income Items a	30	A	309, Line 1a	
344	341	Description of Income Items b	30	A	309, Line 1b	
345	342	Description of Income Items c	30	A	309, Line 1c	
346	343	Amt Income Listed Report AZ Oth St Cntry a	10	N	309, Line 2a	
347	344	Amt Income Listed Report AZ Oth St Cntry b	10	N	309, Line 2b	
348	345	Amt Income Listed Report AZ Oth St Cntry c	10	N	309, Line 2c	
349	346	Amt Income Include AZ Adj Gross a	10	N	309, Line 3a	
350	347	Amt Income Include AZ Adj Gross b	10	N	309, Line 3b	
351	348	Amt Income Include AZ Adj Gross c	10	N	309, Line 3c	
352	349	Amt Income Include Oth Adj Gross a	10	N	309, Line 4a	
353	350	Amt Income Include Oth Adj Gross b	10	N	309, Line 4b	
354	351	Amt Income Include Oth Adj Gross c	10	N	309, Line 4c	
355	352	Amt Income Taxable by Both AZ Oth a	10	N	309, Line 5a	Enter smaller of Line 3 or 4
356	353	Amt Income Taxable by Both AZ Oth b	10	N	309, Line 5b	Enter smaller of Line 3 or 4
357	354	Amt Income Taxable by Both AZ Oth c	10	N	309, Line 5c	Enter smaller of Line 3 or 4
358	355	Tot Income Taxable by Both AZ Other	10	N	309, Line 6	Add Line 5 a, b, and c If < 0, enter "0"
359	356	AZ Tax Liable Less Credits	10	N	309, Line 7	
360	357	Amt Part1 Line6	10	N	309, Line 8	
361	358	Amt AZ Income Tax Imposed	10	N	309, Line 9	
362	359	Pct Income Taxable by Both AZ Oth1	6	D(4,3)	309, Line 10	Divide Line 8 by Line 9 (Cannot be greater than 1.000)
363	360	Amt AZ Tax Liability After Credits	10	N	309, Line 11	Multiply Line 7 by the Decimal on Line 10
364	361	Amt Income Tax Paid St or Cntry	10	N	309, Line 12b	
365	362	Tot Income Taxable By Both	10	N	309, Line 13	From Part 1 Line 6
366	363	Tot Income Taxable By Other	10	N	309, Line 14	
367	364	Pct Income Taxable by Other	6	D(4,3)	309, Line 15	Divide Line 13 by Line 14 (Cannot be greater than 1.000)
368	365	Tot Amt Tax Paid Other	10	N	309, Line 16	Multiply Line 12 by the Decimal on Line 15
369	366	Credit Allow Tax Paid Other	10	N	309, Line 17	Enter smaller of Line 11 or 16 and on Form 301, Part 1, line 3, column a
370	367	Description of Income Items a	30	A	309, Line 1a (2)	
371	368	Description of Income Items b	30	A	309, Line 1b (2)	
372	369	Description of Income Items c	30	A	309, Line 1c (2)	
373	370	Amt Income Listed Report AZ Oth St Cntry a	10	N	309, Line 2a (2)	
374	371	Amt Income Listed Report AZ Oth St Cntry b	10	N	309, Line 2b (2)	
375	372	Amt Income Listed Report AZ Oth St Cntry c	10	N	309, Line 2c (2)	
376	373	Amt Income Include AZ Adj Gross a	10	N	309, Line 3a (2)	
377	374	Amt Income Include AZ Adj Gross b	10	N	309, Line 3b (2)	
378	375	Amt Income Include AZ Adj Gross c	10	N	309, Line 3c (2)	
379	376	Amt Income Include Oth Adj Gross a	10	N	309, Line 4a (2)	
380	377	Amt Income Include Oth Adj Gross b	10	N	309, Line 4b (2)	
381	378	Amt Income Include Oth Adj Gross c	10	N	309, Line 4c (2)	
382	379	Amt Income Taxable by Both AZ Oth a	10	N	309, Line 5a (2)	Enter smaller of Line 3 or 4
383	380	Amt Income Taxable by Both AZ Oth b	10	N	309, Line 5b (2)	Enter smaller of Line 3 or 4
384	381	Amt Income Taxable by Both AZ Oth c	10	N	309, Line 5c (2)	Enter smaller of Line 3 or 4
385	382	Tot Income Taxable by Both AZ Other	10	N	309, Line 6 (2)	Add Line 5 a, b, and c If < 0, enter "0"
386	383	AZ Tax Liable Less Credits	10	N	309, Line 7 (2)	
387	384	Amt Part1 Line6	10	N	309, Line 8 (2)	
388	385	Amt AZ Income Tax Imposed	10	N	309, Line 9 (2)	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

389	386	Pct Income Taxable by Both AZ Oth1	6	D(4,3)	309, Line 10 (2)	Divide Line 8 by Line 9 (Cannot be greater than 1.000)
390	387	Amt AZ Tax Liability After Credits	10	N	309, Line 11 (2)	Multiply Line 7 by the Decimal on Line 10
391	388	Amt Income Tax Paid St or Cntry	10	N	309, Line 12b (2)	
392	389	Tot Income Taxable By Both	10	N	309, Line 13 (2)	From Part 1 Line 6
393	390	Tot Income Taxable By Other	10	N	309, Line 14 (2)	
394	391	Pct Income Taxable by Other	6	D(4,3)	309, Line 15 (2)	Divide Line 13 by Line 14 (Cannot be greater than 1.000)
395	392	Tot Amt Tax Paid Other	10	N	309, Line 16 (2)	Multiply Line 12 by the Decimal on Line 15
396	393	Credit Allow Tax Paid Other	10	N	309, Line 17 (2)	Enter smaller of Line 11 or 16 and on Form 301, Part 1, line 3, column a
397	394	Address of Solar Energy Device	35	A/N	310, Line 1a	
398	395	City of Solar Energy Device	21	A	310, Line 1b	
399	396	State of Solar Energy Device	2	A	310, Line 1c	
400	397	Zip Code of Solar Energy Device	9	N	310, Line 1d	Include zip plus 4 in last 4 digits or zero fill if not
401	398	Cost of Solar Energy Device	10	N	310, Line 2	
402	399	Percentage of Cost Solar Energy Device	10	N	310, Line 3	AZ Credit Form 310 Multiply Line 2 by .25 (25%)
403	400	Enter Lesser of Line 3 or \$1000	10	N	310, Line 4	
404	401	Amt Credit Prior Years	10	N	310, Line 5	
405	402	Total Credit Current Prior Years	10	N	310, Line 6	Add Lines 4 and 5
406	403	Enter Lesser of Line 6 or \$1000	10	N	310, Line 7	
407	404	Subtotal Allowable Credit	10	N	310, Line 8	Subtract Line 5 from Line 7
408	405	Total Allowable Credit	10	N	310, Line 9	Enter smaller of Line 4 or Line 8
409	406	Original Credit Amount 10b	10	N	310, Line 10b	Enter Amount from Prior Year 5
410	407	Previous Used Amount 10c	10	N	310, Line 10c	Enter Amount from Prior Year 5
411	408	Available Carryover Amount 10d	10	N	310, Line 10d	Enter Amount from Prior Year 5
412	409	Original Credit Amount 11b	10	N	310, Line 11b	Enter Amount from Prior Year 4
413	410	Previous Used Amount 11c	10	N	310, Line 11c	Enter Amount from Prior Year 4
414	411	Available Carryover Amount 11d	10	N	310, Line 11d	Enter Amount from Prior Year 4
415	412	Original Credit Amount 12b	10	N	310, Line 12b	Enter Amount from Prior Year 3
416	413	Previous Used Amount 12c	10	N	310, Line 12c	Enter Amount from Prior Year 3
417	414	Available Carryover Amount 12d	10	N	310, Line 12d	Enter Amount from Prior Year 3
418	415	Original Credit Amount 13b	10	N	310, Line 13b	Enter Amount from Prior Year 2
419	416	Previous Used Amount 13c	10	N	310, Line 13c	Enter Amount from Prior Year 2
420	417	Available Carryover Amount 13d	10	N	310, Line 13d	Enter Amount from Prior Year 2
421	418	Original Credit Amount 14b	10	N	310, Line 14b	Enter Amount from Prior Year 1
422	419	Previous Used Amount 14c	10	N	310, Line 14c	Enter Amount from Prior Year 1
423	420	Available Carryover Amount 14d	10	N	310, Line 14d	Enter Amount from Prior Year 1
424	421	Total Available Carryover	10	N	310, Line 15	Add Lines 10 through 14 column d
425	422	Current Year Credit	10	N	310, Line 16	Amount from Part 1 L9 and enter on Form 301, Part 1, line 4, column a
426	423	Current Available Carryover	10	N	310, Line 17	Amount from Part 2 L15 and enter on Form 301, Part 1, line 4, column b
427	424	Total Available Credit	10	N	310, Line 18	Add Lines 16 and 17 and enter on Form 301, Part 1, line 4, column c
428	425	Qualifying Charity Code 1	5	N	321, Line 1b	
429	426	Name of Qualifying Charity 1	30	A	321, Line 1c	
430	427	Amt Contributed 1	10	N	321, Line 1d	
431	428	Qualifying Charity Code 2	5	N	321, Line 2b	
432	429	Name of Qualifying Charity 2	30	A	321, Line 2c	
433	430	Amount Contributed 2	10	N	321, Line 2d	
434	431	Qualifying Charity Code 3	5	N	321, Line 3b	
435	432	Name of Qualifying Charity 3	30	A	321, Line 3c	
436	433	Amount Contributed 3	10	N	321, Line 3d	
437	434	Continuation Sheet 4h or Zero	10	N	321, Line 4	
438	435	Total Contributions Charitable Organizations	10	N	321, Line 5	Add lines 1-4 Column d
439	436	Qualifying Charity Code 4	5	N	321, Line 6b	
440	437	Name of Qualifying Charity 4	30	A	321, Line 6c	
441	438	Amt Contributed 4	10	N	321, Line 6d	
442	439	Qualifying Charity Code 5	5	N	321, Line 7b	
443	440	Name of Qualifying Charity 5	30	A	321, Line 7c	
444	441	Amount Contributed 5	10	N	321, Line 7d	
445	442	Qualifying Charity Code 6	5	N	321, Line 8b	
446	443	Name of Qualifying Charity 6	30	A	321, Line 8c	
447	444	Amount Contributed 6	10	N	321, Line 8d	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

448	445	Continuation Sheet 9h or Zero	10	N	321, Line 9	
449	446	Total Qualifying Charity <sup>2</sup>	10	N	321, Line 10	Add lines 6-9 Column c
450	447	Total Cash Contri Qual Charity	10	N	321, Line 11	AZ Credit Form 321 Add Lines 5 and 10
451	448	Allowable Charity Credit	10	N	321, Line 12	AZ Credit Form 321 Single Taxpayer or Heads of Household Enter \$400 Married Taxpayer Enter \$800
452	449	Current Year's Qualifying Charity Credit	10	N	321, Line 13	Enter smaller of Line 11 or Line 12
453	450	Original Credit Amount 14b	10	N	321, Line 14b	Enter Amount from Prior Year 5
454	451	Previous Used Amount 14c	10	N	321, Line 14c	Enter Amount from Prior Year 5
455	452	Available Credit Carryover 14d	10	N	321, Line 14d	Enter Amount from Prior Year 5
456	453	Original Credit Amount 15b	10	N	321, Line 15b	Enter Amount from Prior Year 4
457	454	Previous Used Amount 15c	10	N	321, Line 15c	Enter Amount from Prior Year 4
458	455	Available Credit Carryover 15d	10	N	321, Line 15d	Enter Amount from Prior Year 4
459	456	Original Credit Amount 16b	10	N	321, Line 16b	Enter Amount from Prior Year 3
460	457	Previous Used Amount 16c	10	N	321, Line 16c	Enter Amount from Prior Year 3
461	458	Available Credit Carryover 16d	10	N	321, Line 16d	Enter Amount from Prior Year 3
462	459	Original Credit Amount 17b	10	N	321, Line 17b	Enter Amount from Prior Year 2
463	460	Previous Used Amount 17c	10	N	321, Line 17c	Enter Amount from Prior Year 2
464	461	Available Credit Carryover 17d	10	N	321, Line 17d	Enter Amount from Prior Year 2
465	462	Original Credit Amount 18b	10	N	321, Line 18b	Enter Amount from Prior Year 1
466	463	Previous Used Amount 18c	10	N	321, Line 18c	Enter Amount from Prior Year 1
467	464	Available Credit Carryover 18d	10	N	321, Line 18d	Enter Amount from Prior Year 1
468	465	Total Available Credit Carryover	10	N	321, Line 19	Add Lines 14 through 18 Column d
469	466	Current Yr's Credit	10	N	321, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 7, column a
470	467	Available Carryover	10	N	321, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 7, column b
471	468	Total Available Credit	10	N	321, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 7, column c
472	469	CTDS Code 1	9	N	322, Line 1b	
473	470	Name of Public School 1	30	A	322, Line 1c	
474	471	School District Name/Number 1	30	A	322, Line 1d	
475	472	Amt of Fees Paid 1	10	N	322, Line 1e	
476	473	CTDS Code 2	9	N	322, Line 2b	
477	474	Name of Public School 2	30	A	322, Line 2c	
478	475	School District Name/Number 2	30	A	322, Line 2d	
479	476	Amt of Fees Paid 2	10	N	322, Line 2e	
480	477	CTDS Code 3	9	N	322, Line 3b	
481	478	Name of Public School 3	30	A	322, Line 3c	
482	479	School District Name/Number 3	30	A	322, Line 3d	
483	480	Amt of Fees Paid 3	10	N	322, Line 3e	
484	481	Continuation Sheet 4h or Zero	10	N	322, Line 4	
485	482	Cash Contributions Public Schools	10	N	322, Line 5	Add lines 1-4 Column e
486	483	CTDS Code 6	9	N	322, Line 6b	
487	484	Name of Public School 6	30	A	322, Line 6c	
488	485	School District Name/Number 6	30	A	322, Line 6d	
489	486	Amt of Fees Paid 6	10	N	322, Line 6e	
490	487	CTDS Code 7	9	N	322, Line 7b	
491	488	Name of Public School 7	30	A	322, Line 7c	
492	489	School District Name/Number 7	30	A	322, Line 7d	
493	490	Amt of Fees Paid 7	10	N	322, Line 7e	
494	491	CTDS Code 8	9	N	322, Line 8b	
495	492	Name of Public School 8	30	A	322, Line 8c	
496	493	School District Name/Number 8	30	A	322, Line 8d	
497	494	Amt of Fees Paid 8	10	N	322, Line 8e	
498	495	Continuation Sheet 9h or Zero	10	N	322, Line 9	
499	496	Cash Contributions Public Schools <sup>2</sup>	10	N	322, Line 10	Add lines 6-9 Column e
500	497	Total Cash and Credit Contri Pub Schools	10	N	322, Line 11	Add Lines 5 and 10
501	498	Allowable Cash Contributions Public Schools	10	N	322, Line 12	Single Taxpayer or Heads of Household Enter \$200 Married Taxpayer Enter \$400
502	499	Current Year's Credit	10	N	322, Line 13	Enter smaller of Line 11 or Line 12
503	500	Original Credit Amount 14	10	N	322, Line 14b	Enter Amount from Prior Year 5
504	501	Previous Used Amount 14	10	N	322, Line 14c	Enter Amount from Prior Year 5
505	502	Available Credit Carryover 14	10	N	322, Line 14d	Enter Amount from Prior Year 5
506	503	Original Credit Amount 15	10	N	322, Line 15b	Enter Amount from Prior Year 4

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

507	504	Previous Used Amount 15	10	N	322, Line 15c	Enter Amount from Prior Year 4
508	505	Available Credit Carryover 15	10	N	322, Line 15d	Enter Amount from Prior Year 4
509	506	Original Credit Amount 16	10	N	322, Line 16b	Enter Amount from Prior Year 3
510	507	Previous Used Amount 16	10	N	322, Line 16c	Enter Amount from Prior Year 3
511	508	Available Credit Carryover 16	10	N	322, Line 16d	Enter Amount from Prior Year 3
512	509	Original Credit Amount 17	10	N	322, Line 17b	Enter Amount from Prior Year 2
513	510	Previous Used Amount 17	10	N	322, Line 17c	Enter Amount from Prior Year 2
514	511	Available Credit Carryover 17	10	N	322, Line 17d	Enter Amount from Prior Year 2
515	512	Original Credit Amount 18	10	N	322, Line 18b	Enter Amount from Prior Year 1
516	513	Previous Used Amount 18	10	N	322, Line 18c	Enter Amount from Prior Year 1
517	514	Available Credit Carryover 18	10	N	322, Line 18d	Enter Amount from Prior Year 1
518	515	Total Available Carryover	10	N	322, Line 19	Add lines 14-18 Column d
519	516	Current Year's Total Credit	10	N	322, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 8, column a
520	517	Available Credit Carryover	10	N	322, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 8, column b
521	518	Total Available Credit	10	N	322, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 8, column c
522	519	Name of School 1	30	A	323, Line 1b	
523	520	Street Address of School 1	30	A/N	323, Line 1c	
524	521	City State of School 1	30	A	323, Line 1d	
525	522	Amt of Contribution School 1	10	N	323, Line 1e	
526	523	Name of School 2	30	A	323, Line 2b	
527	524	Street Address of School 2	30	A/N	323, Line 2c	
528	525	City State of School 2	30	A	323, Line 2d	
529	526	Amt of Contribution School 2	10	N	323, Line 2e	
530	527	Name of School 3	30	A	323, Line 3b	
531	528	Street Address of School 3	30	A/N	323, Line 3c	
532	529	City State of School 3	30	A	323, Line 3d	
533	530	Amt of Contribution School 3	10	N	323, Line 3e	
534	531	Continuation Sheet 4h or Zero	10	N	323, Line 4	
535	532	Total Contributions School Prev Tuition	10	N	323, Line 5	Add lines 1-4 Column e
536	533	Name of School 6	30	A	323, Line 6b	
537	534	Street Address of School 6	30	A/N	323, Line 6c	
538	535	City State of School 6	30	A	323, Line 6d	
539	536	Amt of Contribution School 6	10	N	323, Line 6e	
540	537	Name of School 7	30	A	323, Line 7b	
541	538	Street Address of School 7	30	A/N	323, Line 7c	
542	539	City State of School 7	30	A	323, Line 7d	
543	540	Amt of Contribution School 7	10	N	323, Line 7e	
544	541	Name of School 8	30	A	323, Line 8b	
545	542	Street Address of School 8	30	A/N	323, Line 8c	
546	543	City State of School 8	30	A	323, Line 8d	
547	544	Amt of Contribution School 8	10	N	323, Line 8e	
548	545	Continuation Sheet 9h or Zero	10	N	323, Line 9	
549	546	Total Contributions School Tuition	10	N	323, Line 10	Add lines 6-9 Column e
550	547	Total Amt of Contribution Prev and Curr	10	N	323, Line 11	Add Lines 5 and 10
551	548	Allowable Contributions School Tuition	10	N	323, Line 12	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245</b>
552	549	Current Year's Credit	10	N	323, Line 13	Enter smaller of Line 11 or Line 12
553	550	Original Credit Amount 14	10	N	323, Line 14b	Enter Amount from Prior Year 5
554	551	Previous Used Amount 14	10	N	323, Line 14c	Enter Amount from Prior Year 5
555	552	Available Credit Carryover 14	10	N	323, Line 14d	Enter Amount from Prior Year 5
556	553	Original Credit Amount 15	10	N	323, Line 15b	Enter Amount from Prior Year 4
557	554	Previous Used Amount 15	10	N	323, Line 15c	Enter Amount from Prior Year 4
558	555	Available Credit Carryover 15	10	N	323, Line 15d	Enter Amount from Prior Year 4
559	556	Original Credit Amount 16	10	N	323, Line 16b	Enter Amount from Prior Year 3
560	557	Previous Used Amount 16	10	N	323, Line 16c	Enter Amount from Prior Year 3
561	558	Available Credit Carryover 16	10	N	323, Line 16d	Enter Amount from Prior Year 3
562	559	Original Credit Amount 17	10	N	323, Line 17b	Enter Amount from Prior Year 2
563	560	Previous Used Amount 17	10	N	323, Line 17c	Enter Amount from Prior Year 2
564	561	Available Credit Carryover 17	10	N	323, Line 17d	Enter Amount from Prior Year 2
565	562	Original Credit Amount 18	10	N	323, Line 18b	Enter Amount from Prior Year 1

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

566	563	Previous Used Amount 18	10	N	323, Line 18c	Enter Amount from Prior Year 1
567	564	Available Credit Carryover 18	10	N	323, Line 18d	Enter Amount from Prior Year 1
568	565	Total Available Carryover	10	N	323, Line 19	Add lines 14-18 Column d
569	566	Current Year's Total Credit	10	N	323, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 9, column a
570	567	Available Credit Carryover	10	N	323, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 9, column b
571	568	Total Available Credit	10	N	323, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 9, column c
572	569	Total Contribs Current Tx Yr	10	N	323, Line 23	Enter amount from Part 1, line 11
573	570	Max Credit Allow CR323	10	N	323, Line 24	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245</b>
574	571	Total Excess Contributions	10	N	323, Line 25	Form 348, Subtract 24 from 23 or Zero
575	572	ADVS Receipt Yes	1	A	340, Box 1-YES	X or null
576	573	ADVS Receipt No	1	A	340, Box 1-NO	X or null
577	574	Qualified Donations pre-9/11	10	N	340, Line 2	
578	575	Qualified Donations post-9/11	10	N	340, Line 3	
579	576	Total Qualified Donations	10	N	340, Line 4	Add lines 2 and 3
580	577	Allowable Qualified Donations	10	N	340, Line 5	Single Taxpayer or Heads of Household Enter \$200 Married Taxpayer Enter \$400
581	578	Current Year's Credit	10	N	340, Line 6	Enter smaller of Line 4 or Line 5. Form 301, Part 1, line 16, columns a and c
582	579	Claiming School Credit Form 323 Yes	1	A	348, Box 1a-YES	X or null
583	580	Claiming School Credit Form 323 No	1	A	348, Box 1a-NO	X or null
584	581	Excess School Credit Form 323 Yes	1	A	348, Box 1b-YES	X or null
585	582	Excess School Credit Form 323 No	1	A	348, Box 1b-NO	X or null
586	583	Claiming Carryover Only Yes	1	A	348, Box 1c-YES	X or null
587	584	Claiming Carryover Only No	1	A	348, Box 1c-NO	X or null
588	585	Name of School 1	30	A	348, Line 2b	
589	586	Address of School 1	30	A/N	348, Line 2c	
590	587	City State of School 1	30	A	348, Line 2d	
591	588	Amt of Contribution 1	10	N	348, Line 2e	
592	589	Name of School 2	30	A	348, Line 3b	
593	590	Address of School 2	30	A/N	348, Line 3c	
594	591	City State of School 2	30	A	348, Line 3d	
595	592	Amt of Contribution 2	10	N	348, Line 3e	
596	593	Name of School 3	30	A	348, Line 4b	
597	594	Address of School 3	30	A/N	348, Line 4c	
598	595	City State of School 3	30	A	348, Line 4d	
599	596	Amt of Contribution 3	10	N	348, Line 4e	
600	597	Continuation Sheet 5h or Zero	10	N	348, Line 5	
601	598	Total Contributions Certified School Tuition Prev Yr	10	N	348, Line 6	Add Lines 2-5 Column e
602	599	Name of School 4	30	A	348, Line 7b	
603	600	Address of School 4	30	A/N	348, Line 7c	
604	601	City State of School 4	30	A	348, Line 7d	
605	602	Amt of Contribution 4	10	N	348, Line 7e	
606	603	Name of School 5	30	A	348, Line 8b	
607	604	Address of School 5	30	A/N	348, Line 8c	
608	605	City State of School 5	30	A	348, Line 8d	
609	606	Amt of Contribution 5	10	N	348, Line 8e	
610	607	Name of School 6	30	A	348, Line 9b	
611	608	Address of School 6	30	A/N	348, Line 9c	
612	609	City State of School 6	30	A	348, Line 9d	
613	610	Amt of Contribution 6	10	N	348, Line 9e	
614	611	Continuation Sheet 10h or Zero	10	N	348, Line 10	
615	612	Total Contributions Certified School Tuition	10	N	348, Line 11	Add lines 7-10 Column e
616	613	Total Contributions Prev and Curr	10	N	348, Line 12	Add Lines 6 and 11
617	614	Allowable Credit Claimed Form 323	10	N	348, Line 13	Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245
618	615	Potential Credit	10	N	348, Line 14	Subtract Line 13 from Line 12
619	616	Allowable Max Credit	10	N	348, Line 15	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$620 Married Taxpayer Enter \$1238</b>
620	617	Current Year's Credit	10	N	348, Line 16	Enter smaller of Line 14 or Line 15
621	618	Original Credit Amount 17b	10	N	348, Line 17b	Enter Amount from Prior Year 5

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

622	619	Previous Used Amount 17c	10	N	348, Line 17c	Enter Amount from Prior Year 5
623	620	Available Credit Carryover 17d	10	N	348, Line 17d	Enter Amount from Prior Year 5
624	621	Original Credit Amount 18b	10	N	348, Line 18b	Enter Amount from Prior Year 4
625	622	Previous Used Amount 18c	10	N	348, Line 18c	Enter Amount from Prior Year 4
626	623	Available Credit Carryover 18d	10	N	348, Line 18d	Enter Amount from Prior Year 4
627	624	Original Credit Amount 19b	10	N	348, Line 19b	Enter Amount from Prior Year 3
628	625	Previous Used Amount 19c	10	N	348, Line 19c	Enter Amount from Prior Year 3
629	626	Available Credit Carryover 19d	10	N	348, Line 19d	Enter Amount from Prior Year 3
630	627	Original Credit Amount 20b	10	N	348, Line 20b	Enter Amount from Prior Year 2
631	628	Previous Used Amount 20c	10	N	348, Line 20c	Enter Amount from Prior Year 2
632	629	Available Credit Carryover 20d	10	N	348, Line 20d	Enter Amount from Prior Year 2
633	630	Original Credit Amount 21b	10	N	348, Line 21b	Enter Amount from Prior Year 1
634	631	Previous Used Amount 21c	10	N	348, Line 21c	Enter Amount from Prior Year 1
635	632	Available Credit Carryover 21d	10	N	348, Line 21d	Enter Amount from Prior Year 1
636	633	Total Available Carryover	10	N	348, Line 22	Add Lines 17-21 Column d
637	634	Current Year's Total Credit	10	N	348, Line 23	Amount from Part 1 L16 and enter on Form 301, Part 1, line 21, column a
638	635	Available Credit Carryover	10	N	348, Line 24	Amount from Part 2 L22 and enter on Form 301, Part 1, line 21, column b
639	636	Total Available Credit	10	N	348, Line 25	Add lines 23 and 24 and enter on Form 301, Part 1, line 21, column c
640	637	Foster Care Charity Code 1	5	N	352, Line 1b	
641	638	Name of Qualifying Foster Care Charity 1	30	A	352, Line 1c	
642	639	Amt Contributed 1	10	N	352, Line 1d	
643	640	Foster Care Charity Code 2	5	N	352, Line 2b	
644	641	Name of Qualifying Foster Care Charity 2	30	A	352, Line 2c	
645	642	Amount Contributed 2	10	N	352, Line 2d	
646	643	Foster Care Charity Code 3	5	N	352, Line 3b	
647	644	Name of Qualifying Foster Care Charity 3	30	A	352, Line 3c	
648	645	Amt Contributed 3	10	N	352, Line 3d	
649	646	Continuation Sheet 4h or Zero	10	N	352, Line 4	
650	647	Total Qualifying Foster Care Charity	10	N	352, Line 5	Add lines 1-4 Column d
651	648	Foster Care Charity Code 4	5	N	352, Line 6b	
652	649	Name of Qualifying Foster Care Charity 4	30	A	352, Line 6c	
653	650	Amt Contributed 4	10	N	352, Line 6d	
654	651	Foster Care Charity Code 5	5	N	352, Line 7b	
655	652	Name of Qualifying Foster Care Charity 5	30	A	352, Line 7c	
656	653	Amount Contributed 5	10	N	352, Line 7d	
657	654	Foster Care Charity Code 6	5	N	352, Line 8b	
658	655	Name of Qualifying Foster Care Charity 6	30	A	352, Line 8c	
659	656	Amt Contributed 6	10	N	352, Line 8d	
660	657	Continuation Sheet 9h or Zero	10	N	352, Line 9	
661	658	Total Qualifying Charity2	10	N	352, Line 10	Add lines 6-9 Column d
662	659	Total Cash Contri Qual Charity	10	N	352, Line 11	Add lines 5 and 10
663	660	Allowable Charity Credit	10	N	352, Line 12	Single Taxpayer or Heads of Household Enter \$500 Married Taxpayer Enter \$1000
664	661	Current Year's Qualifying Charity Credit	10	N	352, Line 13	Enter smaller of Line 11 or Line 12
665	662	Original Credit Amount 14b	10	N	352, Line 14b	Enter Amount from Prior Year 4
666	663	Previous Used Amount 14c	10	N	352, Line 14c	Enter Amount from Prior Year 4
667	664	Available Credit Carryover 14d	10	N	352, Line 14d	Enter Amount from Prior Year 4
668	665	Original Credit Amount 15b	10	N	352, Line 15b	Enter Amount from Prior Year 3
669	666	Previous Used Amount 15c	10	N	352, Line 15c	Enter Amount from Prior Year 3
670	667	Available Credit Carryover 15d	10	N	352, Line 15d	Enter Amount from Prior Year 3
671	668	Original Credit Amount 16b	10	N	352, Line 16b	Enter Amount from Prior Year 2
672	669	Previous Used Amount 16c	10	N	352, Line 16c	Enter Amount from Prior Year 2
673	670	Available Credit Carryover 16d	10	N	352, Line 16d	Enter Amount from Prior Year 2
674	671	Original Credit Amount 17b	10	N	352, Line 17b	Enter Amount from Prior Year 1
675	672	Previous Used Amount 17c	10	N	352, Line 17c	Enter Amount from Prior Year 1
676	673	Available Credit Carryover 17d	10	N	352, Line 17d	Enter Amount from Prior Year 1
677	674	Original Credit Amount 18b	10	N	352, Line 18b	Enter Amount from Prior Year 0
678	675	Previous Used Amount 18c	10	N	352, Line 18c	Enter Amount from Prior Year 0
679	676	Available Credit Carryover 18d	10	N	352, Line 18d	Enter Amount from Prior Year 0
680	677	Total Available Credit Carryover	10	N	352, Line 19	Add Lines 14 through 18 Column d

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

681	678	Current Yr's Credit	10	N	352, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 22, column a
682	679	Available Carryover	10	N	352, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 22, column b
683	680	Total Available Credit	10	N	352, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 22, column c
684	681	Trailer	5	A	*EOD*	

Arizona 140A - Full Year Resident Return - Short						
2D Barcode Record Layout						
2021 FIELD NO	2022 FIELD NO	FIELD NAME	LENGTH	TYPE	FORM & Line Number	BUSINESS RULE
1	1	Header version	2	A		T1
2	2	Software Developer Code	4	N		NACTP assigned code
3	3	Version Number	2	N		01; use 2 digits (leading zero)
4	4	Form Type	6	A		140A
5	5	Form Year	4	N	140A, TOP	2022
6	6	Primary First Name	10	A	140A, 1	
7	7	Primary Middle Initial	1	A	140A, 1	
8	8	Primary Last Name	35	A	140A, 1	
9	9	Primary SSN	9	N	140A, 1	No hyphens
10	10	Spouse First Name	10	A	140A, 1	Spouse Name required when MFJ or MFS
11	11	Spouse Middle Initial	1	A	140A, 1	Spouse Name required when MFJ or MFS
12	12	Spouse Last Name	35	A	140A, 1	Spouse Name required when MFJ or MFS
13	13	Spouse SSN	9	N	140A, 1	Spouse SSN required when MFJ or MFS; No hyphens
14	14	Address line 1	35	A/N	140A, 2	Address line 1 or % (care of) line or recipient name if TP is
15	15	Address line 2	35	A/N	140A, 2	Address line 2 or Address line if 1 is % or deceased TP
16	16	City	21	A	140A, 3	
17	17	State	2	A	140A, 3	Or province if Canadian address
18	18	Zip Code	9	A/N	140A, 3	Include zip plus 4 in last 4 digits or zero fill if not available
19	19	Day Phone Number	10	N	140A, 94	
20	20	Married/Joint	1	A	140A, 4	X or null
21	21	Injured Spouse Protection of Joint Overpayment	1	A	140A, 4A	X or null
22	22	Head of Household	1	A	140A, 5	X or null
23	23	Married filing Separate	1	A	140A, 6	X or null
24	24	Single	1	A	140A, 7	X or null
25	25	Age 65 or over	1	N	140A, 8	
26	26	Blind	1	N	140A, 9	
27	27	Dependents: Under age of 17	2	N	140A, Line 10a	Dependents Under Age 17
28	28	Dependents: Age 17 and over	2	N	140A, Line 10b	Dependents 17 or older
29	29	Parents/Ancestors	1	N	140A, 11a	
30	30	6 Month Extension	1	A	140A, 82F	X or null
31	31	Dependent Info More Space--Qualifying Dependents	1	A	140A, Line 10ab	X or null
32	32	Dependent 1 First Name	10	A	140A, 10c (a1)	
33	33	Dependent 1 Last Name	10	A	140A, 10c (a2)	
34	34	Dependent 1 SSN	9	N	140A, 10c (b)	No hyphens
35	35	Dependent 1 Relationship	12	A	140A, 10c ( c )	
36	36	Dependent 1 Months	2	N	140A, 10c (d)	Valid Values are (0 - 12)
37	37	Dependent 1 Age included in	1	A	140A, Box 10c( e1 )	X or null
38	38	Dependent 1 Age included in	1	A	140A, Box 10c( e2 )	X or null
39	39	Dependent 1 Name Education	1	A	140A, 10c (f)	X or null
40	40	Dependent 2 First Name	10	A	140A, 10d (a1)	
41	41	Dependent 2 Last Name	10	A	140A, 10d (a2)	
42	42	Dependent 2 SSN	9	N	140A, 10d (b)	No hyphens
43	43	Dependent 2 Relationship	12	A	140A, 10d ( c )	
44	44	Dependent 2 Months	2	N	140A, 10d (d)	Valid Values are (0 - 12)
45	45	Dependent 2 Age included in	1	A	140A, Box 10d( e1 )	X or null
46	46	Dependent 2 Age included in	1	A	140A, Box 10d( e2 )	X or null
47	47	Dependent 2 Name Education	1	A	140A, 10d (f)	X or null
48	48	Dependent 3 First Name	10	A	140A, 10e (a1)	
49	49	Dependent 3 Last Name	10	A	140A, 10e (a2)	
50	50	Dependent 3 SSN	9	N	140A, 10e (b)	No hyphens
51	51	Dependent 3 Relationship	12	A	140A, 10e ( c )	
52	52	Dependent 3 Months	2	N	140A, 10e ( d )	Valid Values are (0 - 12)
53	53	Dependent 3 Age included in	1	A	140A, Box 10e( e1 )	X or null
54	54	Dependent 3 Age included in	1	A	140A, Box 10e( e2 )	X or null
55	55	Dependent 3 Name Education	1	A	140A, 10e (f)	X or null
56	56	Dependent Info More Space--Qualifying Ancestors	1	A	140A, Line 11a	X or null
57	57	Dependent 1 Qual Anc First Name	10	A	140A, Line 11b (a1)	
58	58	Dependent 1 Qual Anc Last Name	10	A	140A, Line 11b (a2)	
59	59	Dependent 1 Qual Anc SSN	9	N	140A, Line 11b (b)	No hyphens
60	60	Dependent 1 Qual Anc Relationship	12	A	140A, Line 11b (c)	
61	61	Dependent 1 Qual Anc Months	2	N	140A, Line 11b (d)	Valid Values are (0 - 12)
62	62	Dependent 1 Qual Anc Age 65+	1	A	140A, Line 11b (e)	X or null
63	63	Dependent 1 Qual Anc Deceased In Tax Year	1	A	140A, Line 11b (f)	X or null
64	64	Dependent 2 Qual Anc First Name	10	A	140A, Line 11c (a1)	
65	65	Dependent 2 Qual Anc Last Name	10	A	140A, Line 11c (a2)	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

66	66	Dependent 2 Qual Anc SSN	9	N	140A, Line 11c (b)	No hyphens
67	67	Dependent 2 Qual Anc Relationship	12	A	140A, Line 11c (c)	
68	68	Dependent 2 Qual Anc Months	2	N	140A, Line 11c (d)	Valid Values are (0 - 12)
69	69	Dependent 2 Qual Anc Age 65+	1	A	140A, Line 11c (e)	X or null
70	70	Dependent 2 Qual Anc Deceased In Tax Year	1	A	140A, Line 11c (f)	X or null
71	71	Dependent 3 Qual Anc First Name	10	A	140A, Line 11d (a1)	
72	72	Dependent 3 Qual Anc Last Name	10	A	140A, Line 11d (a2)	
73	73	Dependent 3 Qual Anc SSN	9	N	140A, Line 11d (b)	No hyphens
74	74	Dependent 3 Qual Anc Relationship	12	A	140A, Line 11d (c)	
75	75	Dependent 3 Qual Anc Months	2	N	140A, Line 11d (d)	Valid Values are (0 - 12)
76	76	Dependent 3 Qual Anc Age 65+	1	A	140A, Line 11d (e)	X or null
77	77	Dependent 3 Qual Anc Deceased In Tax Year	1	A	140A, Line 11d (f)	X or null
78	78	Federal Adjusted Gross	10	N	140A, Line 12	
79	79	Over 65 Exemption	10	N	140A, Line 13	Multiply the number in Box 8 by \$2100
80	80	Blind Exemption	10	N	140A, Line 14	Multiply the number in Box 9 by \$1500
81	81	Total other exemptions	2	N	140A, Line 15E	Amount from page 3, part 3
82	82	Other Exemptions	10	N	140A, Line 15	Multiply the number in Box 15E by \$2300
83	83	Exemption Parents and Grand Parents	10	N	140A, Line 16	Multiply the number in Box 11a by \$10000
84	84	Az Adjusted Gross	10	N	140A, Line 17	Subtract Lines 13, 14, 15, and 16 from line 12.
85	85	Std Deduction Amount	10	N	140A, Line 18	Single, Married Filing Separate = <b>\$12,950</b> Married Filing Jointly = <b>\$25,900</b> Head of Household = <b>\$19,400</b>
86	86	Az Taxable Income	10	N	140A, Line 19	Subtract line 18 from 17. If < zero, enter "0"
87	87	Computed Tax	10	N	140A, Line 20	Compute the tax using amount on line 19 using Optional
88	88	Dependent Credit	10	N	140A, Line 21	Amount calculated from totals in Boxes 10a and 10b
89	89	Family Income Tax Credit	10	N	140A, Line 22	
90	90	Balance of Tax	10	N	140A, Line 23	Subtract line 21 and 22 from line 20. If < zero, enter "0"
91	91	Withholding	10	N	140A, Line 24	
92	92	Extension Payments	10	N	140A, Line 25	
93	93	Increased Excise Tax Credit	10	N	140A, Line 26	Use worksheet to determine amount.
94	94	Property Tax Credit	10	N	140A, Line 27	
95	95	Total Payments Refundable Credits	10	N	140A, Line 28	Add lines 24-27
96	96	Tax Due	10	N	140A, Line 29	If line 23 > line 28, subtract line 28 from line 23 and enter
97	97	Overpayment	10	N	140A, Line 30	If line 28 > line 23, subtract line 23 from line 28 and enter
98	98	Total Tax or Refund From Page 1	10	N	140A, Line 31	Enter the amount from page 1, line 29 or 30. Do Not enter a negative amount
99	99	Solutions Teams Assigned To Schools Contrib	10	N	140A, Line 32	
100	100	Wildlife Contrib	10	N	140A, Line 33	
101	101	Child Abuse Contrib	10	N	140A, Line 34	
102	102	Domestic Violence Contrib	10	N	140A, Line 35	
103	103	Political Contrib	10	N	140A, Line 36	
104	104	Neighbors Helping Contrib	10	N	140A, Line 37	
105	105	Special Olympics Contrib	10	N	140A, Line 38	
106	106	Veterans' Donation Fund	10	N	140A, Line 39	
107	107	I Didn't Pay Enough Fund	10	N	140A, Line 40	
108	108	Sustainable State Parks and Road Fund	10	N	140A, Line 41	
109	109	Spay/Neuter of Animals	10	N	140A, Line 42	
110	110	Democratic Party	1	A	140A, 43-1	"X" or null
111	111	Libertarian Party	1	A	140A, 43-2	"X" or null
112	112	Republican Party	1	A	140A, 43-3	"X" or null
113	113	Total Contribs	10	N	140A, Line 44	Add Lines 32 through 42
114	114	Refund Amount	10	N	140A, Line 45	Subtract Line 44 from Line 31
115	115	Foreign Account	1	A	140A, Box 45A	Y or Null; If "Y", Fields 116-119 should be disabled.
116	116	Dir Dep Routing Nbr	9	N	140A, 98	For direct deposit; direct debit is not supported.
117	117	Dir Dep Account Nbr	17	A/N	140A, 98	For direct deposit; direct debit is not supported.
118	118	Dir Dep Checking	1	A	140A, 98	X or null; direct deposit only
119	119	Dir Dep Savings	1	A	140A, 98	X or null; direct deposit only
120	120	Amount Owed	10	N	140A, Line 46	Add Lines 31 and 44
121	121	Prior Last Names	20	A	Front Page Line 97	Comma delimited
122	122	Primary Occupation	16	A	140A, pg2	
123	123	Spouse Occupation	16	A	140A, pg2	
124	124	Preparer Name	35	A/N	140A, pg2	
125	125	Preparer Address	35	A/N	140A, pg2	
126	126	Preparer City	21	A	140A, pg2	
127	127	Preparer State	2	A	140A, pg2	
128	128	Preparer Zip Code	9	N	140A, pg2	
129	129	Preparer FEIN	9	N	140A, pg2	No hyphens
130	130	Paid Preparer Phone Number	10	N	140A, pg2	
131	131	Employer ID (1)	9	N	W-2 (1st Wage Statement)	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

132	132	Employee SSN (1)	9	N	W-2 (1st Wage Statement)
133	133	Arizona Wages (1)	10	N	W-2 (1st Wage Statement)
134	134	Arizona Withholding (1)	10	N	W-2 (1st Wage Statement)
135	135	Employer ID (2)	9	N	W-2 (2nd Wage Statement)
136	136	Employees SSN (2)	9	N	W-2 (2nd Wage Statement)
137	137	Arizona Wages (2)	10	N	W-2 (2nd Wage Statement)
138	138	Arizona Withholding (2)	10	N	W-2 (2nd Wage Statement)
139	139	Employer ID (3)	9	N	W-2 (3rd Wage Statement)
140	140	Employees SSN (3)	9	N	W-2 (3rd Wage Statement)
141	141	Arizona Wages (3)	10	N	W-2 (3rd Wage Statement)
142	142	Arizona Withholding (3)	10	N	W-2 (3rd Wage Statement)
143	143	Employer ID (4)	9	N	W-2 (4th Wage Statement)
144	144	Employees SSN (4)	9	N	W-2 (4th Wage Statement)
145	145	Arizona Wages (4)	10	N	W-2 (4th Wage Statement)
146	146	Arizona Withholding (4)	10	N	W-2 (4th Wage Statement)
147	147	Payer's ID (1)	9	N	1099-R (1st Statement)
148	148	Recipient's SSN (1)	9	N	1099-R (1st Statement)
149	149	1099 Gross Amt (1)	10	N	1099-R (1st Statement)
150	150	1099 Taxable Amount (1)	10	N	1099-R (1st Statement)
151	151	1099 Az WH (1)	10	N	1099-R (1st Statement)
152	152	Payer's ID (2)	9	N	1099-R (2nd Statement)
153	153	Recipient's SSN (2)	9	N	1099-R (2nd Statement)
154	154	1099 Gross Amt (2)	10	N	1099-R (2nd Statement)
155	155	1099 Taxable Amount (2)	10	N	1099-R (2nd Statement)
156	156	1099 Az WH (2)	10	N	1099-R (2nd Statement)
157	157	Trailer	5	A	*EOD*

Arizona 140NR - Non-Resident Return						
2D Barcode Record Layout						
2021 FIELD NO	2022 FIELD NO	FIELD NAME	LENGTH	TYPE	FORM & Line Number	BUSINESS RULE
1	1	Header version	2	A		T1
2	2	Software Developer Code	4	N		NACTP assigned code
3	3	Version Number	2	N		01; use 2 digits (leading zero)
4	4	Form Type	6	A		140NR
5	5	Form Year	4	N	140NR, TOP	2022
6	6	Tax Year Ending Date	8	N	140NR, 66F	MMDDCCYY (Enter only if fiscal year filer)
7	7	Primary First Name	10	A	140NR, 1	
8	8	Primary Middle Initial	1	A	140NR, 1	
9	9	Primary Last Name	35	A	140NR, 1	
10	10	Primary SSN	9	N	140NR, 1	No hyphens
11	11	Spouse First Name	10	A	140NR, 1	Spouse Name required when MFJ or MFS
12	12	Spouse Middle Initial	1	A	140NR, 1	Spouse Name required when MFJ or MFS
13	13	Spouse Last Name	35	A	140NR, 1	Spouse Name required when MFJ or MFS
14	14	Spouse SSN	9	N	140NR, 1	Spouse SSN required when MFJ or MFS; No hyphens
15	15	Address line 1	35	A/N	140NR, 2	Address line 1 or % (care of) line or recipient name if TP is
16	16	Address line 2	35	A/N	140NR, 2	Address line 2 or Address line if 1 is % or deceased TP
17	17	City	21	A	140NR, 3	
18	18	State	2	A	140NR, 3	Or province if Canadian address
19	19	Zip Code	9	A/N	140NR, 3	Include zip plus 4 in last 4 digits or zero fill if not available
20	20	Daytime Number	10	N	140NR, 94	
21	21	Married/Joint	1	A	140NR, 4	X or null
22	22	Injured Spouse Protection of Joint Overpayment	1	A	140NR, 4A	X or null
23	23	Head of Household	1	A	140NR, 5	X or null
24	24	Married filing Separate	1	A	140NR, 6	X or null
25	25	Single	1	A	140NR, 7	X or null
26	26	Age 65 or over	1	N	140NR, 8	
27	27	Blind	1	N	140NR, 9	
28	28	Dependents: Under age of 17	2	N	140NR, Line 10a	Dependents Under Age 17
29	29	Dependents: Age 17 and over	2	N	140NR, Line 10b	Dependents 17 or older
30	30	6 Month Extension	1	A	140NR, 82F	X or null
31	31	Res Status Non	1	A	140NR, 11	X or null
32	32	Res Status Non Active Military	1	A	140NR, 12	X or null
33	33	Res Status Composite	1	A	140NR, 13	X or null
34	34	Dependent Information Additional Space	1	A	140NR, Box 10ab	X or null
35	35	Dependent 1 First Name	10	A	140NR, 10c (a1)	
36	36	Dependent 1 Last Name	10	A	140NR, 10c (a2)	
37	37	Dependent 1 SSN	9	N	140NR, 10c (b)	No hyphens
38	38	Dependent 1 Relationship	12	A	140NR, 10c (c)	
39	39	Dependent 1 Months	2	N	140NR, 10c (d)	Valid Values are (0 - 12)
40	40	Dependent 1 Age included in	1	A	140NR, Box 10c (e1)	X or null
41	41	Dependent 1 Age included in	1	A	140NR, Box 10c (e2)	X or null
42	42	Dependent 1 Name Education	1	A	140NR, 10c (f)	X or null
43	43	Dependent 2 First Name	10	A	140NR, 10d (a1)	
44	44	Dependent 2 Last Name	10	A	140NR, 10d (a2)	
45	45	Dependent 2 SSN	9	N	140NR, 10d (b)	No hyphens
46	46	Dependent 2 Relationship	12	A	140NR, 10d (c)	
47	47	Dependent 2 Months	2	N	140NR, 10d (d)	Valid Values are (0 - 12)
48	48	Dependent 2 Age included in	1	A	140NR, Box 10d (e1)	X or null
49	49	Dependent 2 Age included in	1	A	140NR, Box 10d (e2)	X or null
50	50	Dependent 2 Name Education	1	A	140NR, 10d (f)	X or null
51	51	Dependent 3 First Name	10	A	140NR, 10e (a1)	
52	52	Dependent 3 Last Name	10	A	140NR, 10e (a2)	
53	53	Dependent 3 SSN	9	N	140NR, 10e (b)	No hyphens
54	54	Dependent 3 Relationship	12	A	140NR, 10e (c)	
55	55	Dependent 3 Months	2	N	140NR, 10e (d)	Valid Values are (0 - 12)
56	56	Dependent 3 Age included in	1	A	140NR, Box 10e (e1)	X or null
57	57	Dependent 3 Age included in	1	A	140NR, Box 10e (e2)	X or null
58	58	Dependent 3 Name Education	1	A	140NR, 10e (f)	X or null
59	59	Dependent 4 First Name	10	A	140NR, 10f (a1)	
60	60	Dependent 4 Last Name	10	A	140NR, 10f (a2)	
61	61	Dependent 4 SSN	9	N	140NR, 10f (b)	No hyphens
62	62	Dependent 4 Relationship	12	A	140NR, 10f (c)	
63	63	Dependent 4 Months	2	N	140NR, 10f (d)	Valid Values are (0 - 12)
64	64	Dependent 4 Age included in	1	A	140NR, Box 10f (e1)	X or null
65	65	Dependent 1 Age included in	1	A	140NR, Box 10f (e2)	X or null
66	66	Dependent 4 Name Education	1	A	140NR, 10f (f)	X or null
67	67	Married/spouse of active mil. qual. for MSRR Act	1	A	140NR, Box 14	value "1" if checked; "0" or null if blank
68	68	Wages, Salaries, etc. Fed	10	N	140NR, Line 15 Fed	
69	69	Wages, Salaries, etc. AZ	10	N	140NR, Line 15 AZ	
70	70	Interest Fed	10	N	140NR, Line 16 Fed	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

71	71	Interest AZ	10	N	140NR, Line 16 AZ	
72	72	Dividends Fed	10	N	140NR, Line 17 Fed	
73	73	Dividends AZ	10	N	140NR, Line 17 AZ	
74	74	AZ Inc Tax Ref Fed	10	N	140NR, Line 18 Fed	
75	75	AZ Inc Tax Ref AZ	10	N	140NR, Line 18 AZ	
76	76	Business Inc (Sch. C) Fed	10	N	140NR, Line 19 Fed	
77	77	Business Inc (Sch. C) AZ	10	N	140NR, Line 19 AZ	
78	78	Gain/Loss (Sch. D) Fed	10	N	140NR, Line 20 Fed	
79	79	Gain/Loss (Sch. D) AZ	10	N	140NR, Line 20 AZ	
80	80	Rents etc (Sch. E) Fed	10	N	140NR, Line 21 Fed	
81	81	Rents etc (Sch. E) AZ	10	N	140NR, Line 21 AZ	
82	82	Other Fed Inc Fed	10	N	140NR, Line 22 Fed	
83	83	Other Fed Inc AZ	10	N	140NR, Line 22 AZ	
84	84	Total Income Fed	10	N	140NR, Line 23 Fed	Add lines 15-22 in FEDERAL column
85	85	Total Income AZ	10	N	140NR, Line 23 AZ	Add lines 15-22 in ARIZONA column
86	86	Other Fed Adjust Fed	10	N	140NR, Line 24 Fed	
87	87	Other Fed Adjust AZ	10	N	140NR, Line 24 AZ	
88	88	Fed Adjusted Gross	10	N	140NR, Line 25	Subtract lines 24 from line 23 in FEDERAL column
89	89	Arizona Income	10	N	140NR, 26	Subtract lines 24 from line 23 in ARIZONA column
90	90	Arizona Income Ratio	5	D(4,3)	140NR, Line 27	Divide line 26 by line 25. Enter 100% as 1.000; 50% as .500; 80.6% as .806
91	91	Modified Arizona Gross Income	10	N	140NR, Line 29	Total from Line 26 (Line 28 not supported by 2D)
92	92	Total Depreciation	10	N	140NR, Line 30	
93	93	Partnership Income Adjustment Add	10	N	140NR, Line 31	
94	94	Other Additions	10	N	140NR, Line 32	Total from page 5 worksheet
95	95	Total Additions	10	N	140NR, Line 33	Add lines 29, 30, 31 and 32
96	96	Arizona Sourced net capital Gain/Loss	10	N	140NR, Line 34	
97	97	Total Net Short-Term Capital Gain/Loss	10	N	140NR, Line 35	
98	98	Total Net Long-Term Capital Gain/Loss	10	N	140NR, Line 36	
99	99	Net Long-Term Capital Gain From Assets	10	N	140NR, Line 37	
100	100	Capital Gain Allowable Subt. Calculation	10	N	140NR, Line 38	Multiply line 37 by 25% (.25)
101	101	Net Capital Gain From Invest Small Buss	10	N	140NR, Line 39	
102	102	Recalculated AZ Depreciation	10	N	140NR, Line 40	
103	103	Partnership Income Adjustment Sub	10	N	140NR, Line 41	
104	104	Total Subtractions	10	N	140NR, Line 42	Subtract lines 38 through 41 from line 33
105	105	Int. Savings Bond	10	N	140NR, Line 43	
106	106	Agric Crops Contrib	10	N	140NR, Line 44	
107	107	Other Subtractions	10	N	140NR, Line 45	Total from page 6 worksheet - added page 6 to return
108	108	Subtotal	10	N	140NR, Line 46	Subtract lines 43 through 45 from line 42
109	109	Age 65 Exempt Amt	10	N	140NR, Line 47	Multiply the number in Box 8 by \$2100
110	110	Blind Exempt Amt	10	N	140NR, Line 48	Multiply the number in Box 9 by \$1500
111	111	Total other exemptions	2	N	140NR, Line 49E	Amount from page 4, part 3
112	112	Other Exemptions	10	N	140NR, Line 49	Multiply the number in Box 49E by \$2300
113	113	Total Exemptions	10	N	140NR, Line 50	Add lines 47, 48, and 49
114	114	AZ Exempt Portion	10	N	140NR, Line 51	Multiply line 50 by Arizona Income Ratio on line 27
115	115	AZ Adjusted Gross	10	N	140NR, Line 52	Subtract line 51 from line 46. If < zero, enter "0"
116	116	Itemized Deductions	1	A	140NR, 53-I	X or null
117	117	Standard Deductions	1	A	140NR, 53-S	X or null
118	118	Deduction Amount	10	N	140NR, Line 53	ITEMIZED OR PRORATED IF NOT MILITARY Single, Married Filing Separate = <b>\$12,950</b> Married Filing Jointly = <b>\$25,900</b> Head of Household = <b>\$19,400</b>
119	119	Claiming Charitable Deductions	1	A	140NR, Line 54C	X or null
120	120	Additional Charitable Deductions	10	N	140NR, Line 54	Total from Line 9C, page 3 Qualifying Charitable Deductions
121	121	Az Taxable Income	10	N	140NR, Line 55	Subtract 53 and 54 from 52, if < 0 enter "0"
122	122	Computed Tax	10	N	140NR, Line 56	Compute tax from line 55 using Tax Table X or Y
123	123	Compute Tax Surcharge	10	N	140NR, Line 56b	Compute tax surcharge if AZ taxable income on L55 is: >\$250,000 for Single/MFS >\$500,000 for MFJ/HOH Multiply the taxable income amount that is over by 3.5% and enter on line 56b
124	123	Tax from Recapture Credits	10	N	140NR, Line 57	From AZ Form 301, Part 2, line 32
125	124	Subtotal of tax	10	N	140NR, Line 58	Add lines 56 and 57
126	125	Dependent Credit	10	N	140NR, Line 59	Amount calculated from totals in Boxes 10a and 10b

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

127	126	Non-Refundable Credits from AZ Credit Forms	10	N	140NR, Line 60	From AZ Form 301, Part 2, line 64
128	127	Balance of Tax	10	N	140NR, Line 61	Subtract line 59 and 60 from line 58. If the sum of 59 and 60 > 58 enter "0"
129	128	Withholding	10	N	140NR, Line 62	
130	129	Estimated Payments	10	N	140NR, Line 63a	
131	130	Claim of Right	10	N	140NR, Line 63b	
132	131	Total Estimated Payments	10	N	140NR, Line 63c	Add lines 63a and 63b
133	132	Extension Payments	10	N	140NR, Line 64	
134	133	Refundable Credit Form 308-I	1	A	140NR, 65-1	"X" or null
135	134	Refundable Credit Form 349	1	A	140NR, 65-2	"X" or null
136	135	Other Refundable Credits	10	N	140NR, Line 65	
137	136	Total Payments	10	N	140NR, Line 66	Add lines 62 - 65
138	137	Tax Due	10	N	140NR, Line 67	If line 61 > line 66 subtract 66 from 61 and enter tax due
139	138	Overpayment	10	N	140NR, Line 68	If line 66 > line 61 subtract 61 from 66 and enter overpayment
140	139	Next Year's Est Pmt	10	N	140NR, Line 69	Amount of Line 68 to be Applied to 2023 Estimated Tax
141	140	Bal of Overpayment	10	N	140NR, Line 70	Subtract 69 from 68
142	141	Solutions Teams Assigned To Schools Contrib	10	N	140NR, Line 71	
143	142	Wildlife Contrib	10	N	140NR, Line 72	
144	143	Child Abuse Contrib	10	N	140NR, Line 73	
145	144	Domestic Violence Contrib	10	N	140NR, Line 74	
146	145	Political Contrib	10	N	140NR, Line 75	
147	146	Neighbors Helping Contrib	10	N	140NR, Line 76	
148	147	Special Olympics Contrib	10	N	140NR, Line 77	
149	148	Veterans' Donation Fund	10	N	140NR, Line 78	
150	149	I Didn't Pay Enough Fund	10	N	140NR, Line 79	
151	150	Sustainable State Parks and Road Fund	10	N	140NR, Line 80	
152	151	Spay/Neuter of Animals	10	N	140NR, Line 81	
153	152	Democratic Party	1	A	140NR, 82-1	"X" or null
154	153	Libertarian Party	1	A	140NR, 82-2	"X" or null
155	154	Republican Party	1	A	140NR, 82-3	"X" or null
156	155	Est Pmt Pen	10	N	140NR, Line 83	
157	156	Annualized Other	1	A	140NR, 84-1	Y or null
158	157	Farmer/Fisherman	1	A	140NR, 84-2	Y or null
159	158	Form 221 Attached	1	A	140NR, 84-3	Y or null
160	159	Tot Contrib/Penalty	10	N	140NR, Line 85	Add Lines 71 - 81, and 83
161	160	Refund Amount	10	N	140NR, Line 86	Subtract Line 85 from Line 70
162	161	Foreign Account	1	A	140NR Line 86A	Y or Null; If "Y", Fields 162-165 should be disabled.
163	162	Dir Dep Routing Nbr	9	N	140NR, 98	For direct deposit; direct debit is not supported.
164	163	Dir Dep Account Nbr	17	A/N	140NR, 98	For direct deposit; direct debit is not supported.
165	164	Dir Dep Checking	1	A	140NR, 98	X or null; direct deposit only
166	165	Dir Dep Savings	1	A	140NR, 98	X or null; direct deposit only
167	166	Amount Owed	10	N	140NR, Line 87	Add Lines 67 and Line 85
168	167	Prior Last Names	20	A	Front Page, 97	Comma delimited
169	168	Primary Occupation	16	A	140NR,pg2	
170	169	Spouse Occupation	16	A	140NR,pg2	
171	170	Preparer Name	35	A/N	140NR,pg2	
172	171	Preparer FEIN	9	N	140NR,pg2	No hyphens
173	172	Preparer Address	35	A/N	140NR,pg2	
174	173	Preparer City	21	A	140NR,pg2	
175	174	Preparer State	2	A	140NR,pg2	
176	175	Preparer Zip Code	9	N	140NR,pg2	
177	176	Paid Preparer Phone Number	10	N	140NR,pg2	
178	177	Gifts by Cash or Check	10	N	140NR, pg3, Line 1C	
179	178	Other than by Cash or Check	10	N	140NR, pg3, Line 2C	
180	179	Carryover Prior Year	10	N	140NR, pg3, Line 3C	
181	180	Sum lines C1 thru C3	10	N	140NR, pg3, Line 4C	Add lines 1C thru 3C
182	181	Total Char Ded Claiming a AZ credit	10	N	140NR, pg3, Line 5C	
183	182	Total Subtraction	10	N	140NR, pg3, Line 6C	Subtract line 5C from line 4C
184	183	Total Increase	10	N	140NR, pg3, Line 7C	Multiply line 6C by .27
185	184	AZ Income Ratio from pg 1 Line 27	10	N	140NR, pg3, Line 8C	AZ income ratio from Line 27
186	185	Prorated total increase	10	N	140NR, pg3, Line 9C	Multiply line 7C by ratio from line 8C
187	186	Med/Dent Expenses	10	N	AZSchA(NR) 1	
188	187	Fed Med Deductions	10	N	AZSchA(NR) 2	
189	188	Medical Add Adjust	10	N	AZSchA(NR) 3	
190	189	Medical Subt Adjust	10	N	AZSchA(NR) 4	
191	190	Fed Credit Int Paid	10	N	AZSchA(NR) 5	
192	191	Contribution Adjust	10	N	AZSchA(NR) 6	
193	192	State Inc Tax Adjust	10	N	AZSchA(NR) 7	
194	193	Sum Add Adjust	10	N	AZSchA(NR) 8	Add Lines 3 & 5
195	194	Sum Subt Adjust	10	N	AZSchA(NR) 9	Add Lines 4, 6, & 7

196	195	Tot Fed Item Deduct	10	N	AZSchA(NR) 10	
197	196	Sum Az Item Deduct	10	N	AZSchA(NR) 14	
198	197	Az Itemized Deductions	10	N	AZSchA(NR) 16	
199	198	Medical/Dental Expenses	10	N	FedSchA(2-D) 1	
200	199	Adjusted Gross Income	10	N	FedSchA(2-D) 2	
201	200	Medical Allowance	10	N	FedSchA(2-D) 3	
202	201	Total Medical/Dental	10	N	FedSchA(2-D) 4	
203	202	State and Local Taxes	10	N	FedSchA(2-D) 5a	
204	203	Real Estate Taxes	10	N	FedSchA(2-D) 5b	
205	204	Personal Property Taxes	10	N	FedSchA(2-D) 5c	
206	205	Other Taxes	10	N	FedSchA(2-D) 6	
207	206	Total Other Taxes	10	N	FedSchA(2-D) 7	
208	207	Mortgage Interest from 1098	10	N	FedSchA(2-D) 8a	
209	208	Other Mortgage Interest	10	N	FedSchA(2-D) 8b	
210	209	Deductible Points	10	N	FedSchA(2-D) 8c	
211	210	Investment Interest	10	N	FedSchA(2-D) 9	
212	211	Total Interest	10	N	FedSchA(2-D) 10	
213	212	Total Cash/Check Contrib	10	N	FedSchA(2-D) 11	
214	213	Non-Cash/Check Contrib	10	N	FedSchA(2-D) 12	
215	214	Carryover Prior Year	10	N	FedSchA(2-D) 13	
216	215	Total Contrib	10	N	FedSchA(2-D) 14	
217	216	Casualty/Theft Loss	10	N	FedSchA(2-D) 15	
218	217	Tot Other Misc Deduct	10	N	FedSchA(2-D) 16	
219	218	Total Item Deduct	10	N	FedSchA(2-D) 17	
220	219	Employer ID (1)	9	N	W-2 (1st Wage Statement)	No hyphens
221	220	Employee SSN (1)	9	N	W-2 (1st Wage Statement)	No hyphens
222	221	Arizona Wages (1)	10	N	W-2 (1st Wage Statement)	
223	222	Arizona Withholding (1)	10	N	W-2 (1st Wage Statement)	
224	223	Employer ID (2)	9	N	W-2 (2nd Wage Statement)	No hyphens
225	224	Employee SSN (2)	9	N	W-2 (2nd Wage Statement)	No hyphens
226	225	Arizona Wages (2)	10	N	W-2 (2nd Wage Statement)	
227	226	Arizona Withholding (2)	10	N	W-2 (2nd Wage Statement)	
228	227	Employer ID (3)	9	N	W-2 (3rd Wage Statement)	No hyphens
229	228	Employee SSN (3)	9	N	W-2 (3rd Wage Statement)	No hyphens
230	229	Arizona Wages (3)	10	N	W-2 (3rd Wage Statement)	
231	230	Arizona Withholding (3)	10	N	W-2 (3rd Wage Statement)	
232	231	Employer ID (4)	9	N	W-2 (4th Wage Statement)	No hyphens
233	232	Employee SSN (4)	9	N	W-2 (4th Wage Statement)	No hyphens
234	233	Arizona Wages (4)	10	N	W-2 (4th Wage Statement)	
235	234	Arizona Withholding (4)	10	N	W-2 (4th Wage Statement)	
236	235	Payer's ID (1)	9	N	1099-R (1st Statement)	No hyphens
237	236	Recipient's SSN (1)	9	N	1099-R (1st Statement)	No hyphens
238	237	1099 Gross Amt (1)	10	N	1099-R (1st Statement)	
239	238	1099 Taxable Amount (1)	10	N	1099-R (1st Statement)	
240	239	1099 Az WH (1)	10	N	1099-R (1st Statement)	
241	240	Payer's ID (2)	9	N	1099-R (2nd Statement)	No hyphens
242	241	Recipient's SSN (2)	9	N	1099-R (2nd Statement)	No hyphens
243	242	1099 Gross Amt (2)	10	N	1099-R (2nd Statement)	
244	243	1099 Taxable Amount (2)	10	N	1099-R (2nd Statement)	
245	244	1099 Az WH (2)	10	N	1099-R (2nd Statement)	
246	245	Military Reuse Zone Credit b	10	N	301, Line 1b (Form 306)	
247	246	Military Reuse Zone Credit c	10	N	301, Line 1c (Form 306)	
248	247	Increased Research Act Ind Credit a	10	N	301, Line 2a (Form 308-I)	
249	248	Increased Research Act Ind Credit b	10	N	301, Line 2b (Form 308-I)	
250	249	Increased Research Act Ind Credit c	10	N	301, Line 2c (Form 308-I)	
251	250	Tax Paid Other State Cntry Credit a	10	N	301, Line 3a (Form 309)	
252	251	Tax Paid Other State Cntry Credit c	10	N	301, Line 3c (Form 309)	
253	252	Solar Energy Devices Credit a	10	N	301, Line 4a (Form 310)	
254	253	Solar Energy Devices Credit b	10	N	301, Line 4b (Form 310)	
255	254	Solar Energy Devices Credit c	10	N	301, Line 4c (Form 310)	
256	255	Agri Water Conserv Sys Credit a	10	N	301, Line 5a (Form 312)	
257	256	Agri Water Conserv Sys Credit b	10	N	301, Line 5b (Form 312)	
258	257	Agri Water Conserv Sys Credit c	10	N	301, Line 5c (Form 312)	
259		Polution Control Credit a	10	N	301, Line 6a (Form 315)	
260		Polution Control Credit b	10	N	301, Line 6b (Form 315)	
261		Polution Control Credit c	10	N	301, Line 6c (Form 315)	
262	258	Solar Heat and Elect Veh Outlets Credit b	10	N	301, Line 6b (Form 319)	Line number change
263	259	Solar Heat and Elect Veh Outlets Credit c	10	N	301, Line 6c (Form 319)	Line number change
264	260	Contrib Qual Chart Orgns Credit a	10	N	301, Line 7a (Form 321)	Line number change
265	261	Contrib Qual Chart Orgns Credit b	10	N	301, Line 7b (Form 321)	Line number change
266	262	Contrib Qual Chart Orgns Credit c	10	N	301, Line 7c (Form 321)	Line number change
267	263	Contrib Fees Paid Pub Schs Credit a	10	N	301, Line 8a (Form 322)	Line number change
268	264	Contrib Fees Paid Pub Schs Credit b	10	N	301, Line 8b (Form 322)	Line number change

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

269	265	Contrib Fees Paid Pub Schs Credit c	10	N	301, Line 8c (Form 322)	Line number change
270	266	Contrib Priv Sch Tuit Orgns Credit a	10	N	301, Line 9a (Form 323)	Line number change
271	267	Contrib Priv Sch Tuit Orgns Credit b	10	N	301, Line 9b (Form 323)	Line number change
272	268	Contrib Priv Sch Tuit Orgns Credit c	10	N	301, Line 9c (Form 323)	Line number change
273	269	Agri Pol Cntrl Equip Credit a	10	N	301, Line 10a (Form 325)	Line number change
274	270	Agri Pol Cntrl Equip Credit b	10	N	301, Line 10b (Form 325)	Line number change
275	271	Agri Pol Cntrl Equip Credit c	10	N	301, Line 10c (Form 325)	Line number change
276	272	Donation School Site Credit a	10	N	301, Line 11a (Form 331)	Line number change
277	273	Donation School Site Credit b	10	N	301, Line 11b (Form 331)	Line number change
278	274	Donation School Site Credit c	10	N	301, Line 11c (Form 331)	Line number change
279		Healthy Forest Enterprises Credit a	10	N	301, Line 13a (Form 332)	Line number change
280		Healthy Forest Enterprises Credit b	10	N	301, Line 13b (Form 332)	Line number change
281		Healthy Forest Enterprises Credit c	10	N	301, Line 13c (Form 332)	Line number change
282	275	Employ Natl Guard Members Credit a	10	N	301, Line 12a (Form 333)	Line number change
283	276	Employ Natl Guard Members Credit b	10	N	301, Line 12b (Form 333)	Line number change
284	277	Employ Natl Guard Members Credit c	10	N	301, Line 12c (Form 333)	Line number change
285	278	Business Contrib School Tuition Org a	10	N	301, Line 13a (Form 335-l)	Line number change
286	279	Business Contrib School Tuition Org b	10	N	301, Line 13b (Form 335-l)	Line number change
287	280	Business Contrib School Tuition Org c	10	N	301, Line 13c (Form 335-l)	Line number change
288	281	Solar Energy Devices Comm Ind Credit b	10	N	301, Line 14b (Form 336)	Line number change
289	282	Solar Energy Devices Comm Ind Credit c	10	N	301, Line 14c (Form 336)	Line number change
290	283	Invest Qual Small Bus Credit a	10	N	301, Line 15a (Form 338)	Line number change
291	284	Invest Qual Small Bus Credit b	10	N	301, Line 15b (Form 338)	Line number change
292	285	Invest Qual Small Bus Credit c	10	N	301, Line 15c (Form 338)	Line number change
293	286	Military Fam Relf Fnd Credit a	10	N	301, Line 16a (Form 340)	Line number change
294	287	Military Fam Relf Fnd Credit c	10	N	301, Line 16c (Form 340)	Line number change
295	288	Business Contrib School Tuition Disabled a	10	N	301, Line 17a (Form 341-l)	Line number change
296	289	Business Contrib School Tuition Disabled b	10	N	301, Line 17b (Form 341-l)	Line number change
297	290	Business Contrib School Tuition Disabled c	10	N	301, Line 17c (Form 341-l)	Line number change
298	291	Renew Energy Prod Tax Credit a	10	N	301, Line 18a (Form 343)	Line number change
299	292	Renew Energy Prod Tax Credit b	10	N	301, Line 18b (Form 343)	Line number change
300	293	Renew Energy Prod Tax Credit c	10	N	301, Line 18c (Form 343)	Line number change
301	294	New Employment Credit a	10	N	301, Line 19a (Form 345)	Line number change
302	295	New Employment Credit b	10	N	301, Line 19b (Form 345)	Line number change
303	296	New Employment Credit c	10	N	301, Line 19c (Form 345)	Line number change
304	297	Increased Resrch Act Basic Resrch Credit a	10	N	301, Line 20a (Form 346)	Line number change
305	298	Incres Resrch Act Basic Resrch Credit b	10	N	301, Line 20b (Form 346)	Line number change
306	299	Incres Resrch Act Basic Resrch Credit c	10	N	301, Line 20c (Form 346)	Line number change
307	300	Contrib Cert Schl Tuit Orgns Credit a	10	N	301, Line 21a (Form 348)	Line number change
308	301	Contrib Cert Schl Tuit Orgns Credit b	10	N	301, Line 21b (Form 348)	Line number change
309	302	Contrib Cert Schl Tuit Orgns Credit c	10	N	301, Line 21c (Form 348)	Line number change
310	303	Contrib Qual Foster Care Char Orgns Credit a	10	N	301, Line 22a (Form 352)	Line number change
311	304	Contrib Qual Foster Care Char Orgns Credit b	10	N	301, Line 22b (Form 352)	Line number change
312	305	Contrib Qual Foster Care Char Orgns Credit c	10	N	301, Line 22c (Form 352)	Line number change
313	306	Healthy Forest Production Credit a	10	N	301, Line 23a (Form 353)	Line number change
314	307	Healthy Forest Production Credit b	10	N	301, Line 23b (Form 353)	Line number change
315	308	Healthy Forest Production Credit c	10	N	301, Line 23c (Form 353)	Line number change
	309	Affordable Housing Tax Credit a	10	N	301, Line 24a (Form 354)	
	310	Affordable Housing Tax Credit c	10	N	301, Line 24c (Form 354)	
	311	Credit for Entity-Level Income Tax a	10	N	301, Line 25a (Form 355)	
	312	Credit for Entity-Level Income Tax c	10	N	301, Line 25c (Form 355)	
316	313	Total Available Nonrefundable Tax Credits	10	N	301, Line 27	Add Lines 1 through 25 Column c Only (Line 26 is a reserved line w/ no entries)
317	314	Total AZ Tax	10	N	301, Line 28	Tax From F140 L46 or F140PY L56 or F140NR L56 or F140X L37
318		Tax Recap Credits Hlthy Forest Entrs	10	N	301, Line 28	From AZ Credit Form 332 Part 9 Line 39 and Part 10 Line 45
319	315	Tax Recap Credits Qual Facs	10	N	301, Line 29	From AZ Credit Form 349 Part 7 Line 19
	316	Tax Recap Credit Afford Housing	10	N	301, Line 30	From AZ Credit Form 354 Part 2, Line 12 (Line 31 reserved for TY2022)
320	317	Total Recapture of Credits	10	N	301, Line 32	Add Lines 29 and 30
321	318	Subtotal Tax Credits and Recap Credits	10	N	301, Line 33	Add Lines 28 and 32
322	319	Family Income Tax Credit/Dependent Tax Credit	10	N	301, Line 34	From F140 L49 and L50 or F140PY L59 and L60 or F140X L40a and L40b or F140NR L59 - Total of both lines
323	320	Total Tax Credits and Recap Credits	10	N	301, Line 35	Subtract Line 34 from Line 33. If < 0 Enter "0"
324	321	Military Reuse Zone Credit Used	10	N	301, Line 36 (Form 306)	Line number change
325	322	Increased Research Act Indiv Credit Used	10	N	301, Line 37 (Form 308-l)	Line number change
326	323	Tax Paid Other State Ctry Credit Used	10	N	301, Line 38 (Form 309)	Line number change
327	324	Solar Energy Devices Credit Used	10	N	301, Line 39 (Form 310)	Line number change
328	325	Agri Water Conserv Sys Credit Used	10	N	301, Line 40 (Form 312)	Line number change
329		Polution Control Credit Used	10	N	301, Line 39 (Form 315)	
330	326	Solar Heat and Elect Veh Outlets Credit Used	10	N	301, Line 41 (Form 319)	Line number change
331	327	Contrib Qual Chart Orgns Credit Used	10	N	301, Line 42 (Form 321)	Line number change
332	328	Contrib Fees Paid Pub Schs Credit Used	10	N	301, Line 43 (Form 322)	Line number change
333	329	Contrib Priv Sch Tuit Orgns Credit Used	10	N	301, Line 44 (Form 323)	Line number change
334	330	Agri Pol Cntrl Equip Credit Used	10	N	301, Line 45 (Form 325)	Line number change
335	331	Donation School Site Credit Used	10	N	301, Line 46 (Form 331)	Line number change

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

336		Healthy Forest Enterprises Credit Used	10	N	301, Line 46 (Form 332)	
337	332	Employ Natl Guard Members Credit Used	10	N	301, Line 47 (Form 333)	
338	333	Business Contrib School Tuition Org Used	10	N	301, Line 48 (Form 335-I)	
339	334	Solar Energy Devices Comm Indus Used	10	N	301, Line 49 (Form 336)	
340	335	Invest Qual Small Bus Credit Used	10	N	301, Line 50 (Form 338)	
341	336	Donations Military Fam Relf Fnd Credit Used	10	N	301, Line 51 (Form 340)	
342	337	Business Contrib School Tuition Disabled Used	10	N	301, Line 52 (Form 341-I)	
343	338	Renew Energy Prod Tax Credit Used	10	N	301, Line 53 (Form 343)	
344	339	New Employment Credit Used	10	N	301, Line 54 (Form 345)	
345	340	Incrs Resrch Act Basic Resrch Credit Used	10	N	301, Line 55 (Form 346)	
346	341	Contrib Cert Schl Tuit Orgns Credit Used	10	N	301, Line 56 (Form 348)	
347	342	Contrib Qual Foster Care Char Orgns Credit Used	10	N	301, Line 57 (Form 352)	
348	343	Healthy Forest Production Credit Used	10	N	301, Line 58 (Form 353)	
	344	Affordable Housing Tax Credit Used	10	N	301, Line 59 (Form 354)	
	345	Credit for Entity-Level Income Tax Used	10	N	301, Line 60 (Form 355)	
349	346	Total Credits Used from Form 301	10	N	301, Line 62	Add Lines 36 through 60 (Line 61 is Reserved for TY2022).
350	347	Total Nonrefundable Credits Used	10	N	301, Line 64	Total from Line 62. Line 63 not supported by 2D. Enter this total on Form 140, L51; Form 140PY, L61; Form 140NR, L60; Form 140X, L41
351	348	Description of Income Items a	30	A	309, Line 1a	
352	349	Description of Income Items b	30	A	309, Line 1b	
353	350	Description of Income Items c	30	A	309, Line 1c	
354	351	Amt Income Listed Report AZ Oth St Cntry a	10	N	309, Line 2a	
355	352	Amt Income Listed Report AZ Oth St Cntry b	10	N	309, Line 2b	
356	353	Amt Income Listed Report AZ Oth St Cntry c	10	N	309, Line 2c	
357	354	Amt Income Include AZ Adj Gross a	10	N	309, Line 3a	
358	355	Amt Income Include AZ Adj Gross b	10	N	309, Line 3b	
359	356	Amt Income Include AZ Adj Gross c	10	N	309, Line 3c	
360	357	Amt Income Include Oth Adj Gross a	10	N	309, Line 4a	
361	358	Amt Income Include Oth Adj Gross b	10	N	309, Line 4b	
362	359	Amt Income Include Oth Adj Gross c	10	N	309, Line 4c	
363	360	Amt Income Taxable by Both AZ Oth a	10	N	309, Line 5a	Enter smaller of Line 3 or 4
364	361	Amt Income Taxable by Both AZ Oth b	10	N	309, Line 5b	Enter smaller of Line 3 or 4
365	362	Amt Income Taxable by Both AZ Oth c	10	N	309, Line 5c	Enter smaller of Line 3 or 4
366	363	Tot Income Taxable by Both AZ Other	10	N	309, Line 6	Add Line 5 a, b, and c
367	364	AZ Tax Liable Less Credits	10	N	309, Line 7	
368	365	Amt Part1 Line6	10	N	309, Line 8	From Part 1 Line 6
369	366	Amt AZ Income Tax Imposed	10	N	309, Line 9	
370	367	Pct Income Taxable by Both AZ Oth1	6	D(4,3)	309, Line 10	Divide Line 8 by Line 9 (Cannot be greater than 1.000)
371	368	Amt AZ Tax Liability After Credits	10	N	309, Line 11	Multiply Line 7 by the Decimal on Line 10
372	369	Amt Income Tax Paid St or Cntry	10	N	309, Line 12b	
373	370	Tot Income Taxable By Both	10	N	309, Line 13	From Part 1 Line 6
374	371	Tot Income Taxable By Other	10	N	309, Line 14	
375	372	Pct Income Taxable by Other	6	D(4,3)	309, Line 15	Divide Line 13 by Line 14 (Cannot be greater than 1.000)
376	373	Tot Amt Tax Paid Other	10	N	309, Line 16	Multiply Line 12 by the Decimal on Line 15
377	374	Credit Allow Tax Paid Other	10	N	309, Line 17	Enter smaller of Line 11 or 16 and on Form 301, Part 1, line 3,
378	375	Description of Income Items a	30	A	309, Line 1a (2)	
379	376	Description of Income Items b	30	A	309, Line 1b (2)	
380	377	Description of Income Items c	30	A	309, Line 1c (2)	
381	378	Amt Income Listed Report AZ Oth St Cntry a	10	N	309, Line 2a (2)	
382	379	Amt Income Listed Report AZ Oth St Cntry b	10	N	309, Line 2b (2)	
383	380	Amt Income Listed Report AZ Oth St Cntry c	10	N	309, Line 2c (2)	
384	381	Amt Income Include AZ Adj Gross a	10	N	309, Line 3a (2)	
385	382	Amt Income Include AZ Adj Gross b	10	N	309, Line 3b (2)	
386	383	Amt Income Include AZ Adj Gross c	10	N	309, Line 3c (2)	
387	384	Amt Income Include Oth Adj Gross a	10	N	309, Line 4a (2)	
388	385	Amt Income Include Oth Adj Gross b	10	N	309, Line 4b (2)	
389	386	Amt Income Include Oth Adj Gross c	10	N	309, Line 4c (2)	
390	387	Amt Income Taxable by Both AZ Oth a	10	N	309, Line 5a (2)	Enter smaller of Line 3 or 4
391	388	Amt Income Taxable by Both AZ Oth b	10	N	309, Line 5b (2)	Enter smaller of Line 3 or 4
392	389	Amt Income Taxable by Both AZ Oth c	10	N	309, Line 5c (2)	Enter smaller of Line 3 or 4
393	390	Tot Income Taxable by Both AZ Other	10	N	309, Line 6 (2)	Add Line 5 a, b, and c
394	391	AZ Tax Liable Less Credits	10	N	309, Line 7 (2)	
395	392	Amt Part1 Line6	10	N	309, Line 8 (2)	From Part 1 Line 6
396	393	Amt AZ Income Tax Imposed	10	N	309, Line 9 (2)	
397	394	Pct Income Taxable by Both AZ Oth1	6	D(4,3)	309, Line 10 (2)	Divide Line 8 by Line 9 (Cannot be greater than 1.000)
398	395	Amt AZ Tax Liability After Credits	10	N	309, Line 11 (2)	Multiply Line 7 by the Decimal on Line 10
399	396	Amt Income Tax Paid St or Cntry	10	N	309, Line 12b (2)	
400	397	Tot Income Taxable By Both	10	N	309, Line 13 (2)	From Part 1 Line 6
401	398	Tot Income Taxable By Other	10	N	309, Line 14 (2)	
402	399	Pct Income Taxable by Other	6	D(4,3)	309, Line 15 (2)	Divide Line 13 by Line 14 (Cannot be greater than 1.000)
403	400	Tot Amt Tax Paid Other	10	N	309, Line 16 (2)	Multiply Line 12 by the Decimal on Line 15
404	401	Credit Allow Tax Paid Other	10	N	309, Line 17 (2)	Enter smaller of Line 11 or 16 and on Form 301, Part 1, line 3, column a
405	402	Address of Solar Energy Device	35	A/N	310, Line 1a	
406	403	City of Solar Energy Device	21	A	310, Line 1b	
407	404	State of Solar Energy Device	2	A	310, Line 1c	
408	405	Zip Code of Solar Energy Device	9	N	310, Line 1d	Include zip plus 4 in last 4 digits or zero fill if not available
409	406	Cost of Solar Energy Device	10	N	310, Line 2	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

410	407	Percentage of Cost Solar Energy Device	10	N	310, Line 3	AZ Credit Form 310 Multiply Line 2 by .25 (25%)
411	408	Enter Lesser of Line 3 or \$1000	10	N	310, Line 4	
412	409	Amt Credit Prior Years	10	N	310, Line 5	
413	410	Total Credit Current Prior Years	10	N	310, Line 6	Add Lines 4 and 5
414	411	Enter Lesser of Line 6 or \$1000	10	N	310, Line 7	
415	412	Subtotal Allowable Credit	10	N	310, Line 8	Subtract Line 5 from Line 7
416	413	Total Allowable Credit	10	N	310, Line 9	Enter smaller of Line 4 or Line 8
417	414	Original Credit Amount 10b	10	N	310, Line 10b	Enter Amount from Prior Year 5
418	415	Previous Used Amount 10c	10	N	310, Line 10c	Enter Amount from Prior Year 5
419	416	Available Carryover Amount 10d	10	N	310, Line 10d	Enter Amount from Prior Year 5
420	417	Original Credit Amount 11b	10	N	310, Line 11b	Enter Amount from Prior Year 4
421	418	Previous Used Amount 11c	10	N	310, Line 11c	Enter Amount from Prior Year 4
422	419	Available Carryover Amount 11d	10	N	310, Line 11d	Enter Amount from Prior Year 4
423	420	Original Credit Amount 12b	10	N	310, Line 12b	Enter Amount from Prior Year 3
424	421	Previous Used Amount 12c	10	N	310, Line 12c	Enter Amount from Prior Year 3
425	422	Available Carryover Amount 12d	10	N	310, Line 12d	Enter Amount from Prior Year 3
426	423	Original Credit Amount 13b	10	N	310, Line 13b	Enter Amount from Prior Year 2
427	424	Previous Used Amount 13c	10	N	310, Line 13c	Enter Amount from Prior Year 2
428	425	Available Carryover Amount 13d	10	N	310, Line 13d	Enter Amount from Prior Year 2
429	426	Original Credit Amount 14b	10	N	310, Line 14b	Enter Amount from Prior Year 1
430	427	Previous Used Amount 14c	10	N	310, Line 14c	Enter Amount from Prior Year 1
431	428	Available Carryover Amount 14d	10	N	310, Line 14d	Enter Amount from Prior Year 1
432	429	Total Available Carryover	10	N	310, Line 15	Add Lines 10 through 14 column d
433	430	Current Year Credit	10	N	310, Line 16	Amount from Part 1 L9 and enter on Form 301, Part 1, line 4, column a
434	431	Current Available Carryover	10	N	310, Line 17	Amount from Part 2 L15 and enter on Form 301, Part 1, line 4, column b
435	432	Total Available Credit	10	N	310, Line 18	Add Lines 16 and 17 and enter on Form 301, Part 1, line 4, column c
436	433	Qualifying Charity Code 1	5	N	321, Line 1b	
437	434	Name of Qualifying Charity 1	30	A	321, Line 1c	
438	435	Amt Contributed 1	10	N	321, Line 1d	
439	436	Qualifying Charity Code 2	5	N	321, Line 2b	
440	437	Name of Qualifying Charity 2	30	A	321, Line 2c	
441	438	Amount Contributed 2	10	N	321, Line 2d	
442	439	Qualifying Charity Code 3	5	N	321, Line 3b	
443	440	Name of Qualifying Charity 3	30	A	321, Line 3c	
444	441	Amount Contributed 3	10	N	321, Line 3d	
445	442	Continuation Sheet 4h or Zero	10	N	321, Line 4	
446	443	Total Contributions Charitable Organizations	10	N	321, Line 5	Add lines 1-4 Column d
447	444	Qualifying Charity Code 4	5	N	321, Line 6b	
448	445	Name of Qualifying Charity 4	30	A	321, Line 6c	
449	446	Amt Contributed 4	10	N	321, Line 6d	
450	447	Qualifying Charity Code 5	5	N	321, Line 7b	
451	448	Name of Qualifying Charity 5	30	A	321, Line 7c	
452	449	Qualifying Charity Code 6	5	N	321, Line 8b	
453	450	Name of Qualifying Charity 6	30	A	321, Line 8c	
454	451	Amount Contributed 6	10	N	321, Line 8d	
455	452	Amt Contributed 6	10	N	321, Line 8c	
456	453	Continuation Sheet 9h or Zero	10	N	321, Line 9	
457	454	Total Qualifying Charity2	10	N	321, Line 10	Add lines 6-9 Column c
458	455	Total Cash Contri Qual Charity	10	N	321, Line 11	Add Lines 5 and 10
459	456	Allowable Charity Credit	10	N	321, Line 12	Enter \$400 Married Taxpayer Enter \$800
460	457	Current Year's Qualifying Charity Credit	10	N	321, Line 13	Enter smaller of Line 11 or Line 12
461	458	Original Credit Amount 14b	10	N	321, Line 14b	Enter Amount from Prior Year 5
462	459	Previous Used Amount 14c	10	N	321, Line 14c	Enter Amount from Prior Year 5
463	460	Available Credit Carryover 14d	10	N	321, Line 14d	Enter Amount from Prior Year 5
464	461	Original Credit Amount 15b	10	N	321, Line 15b	Enter Amount from Prior Year 4
465	462	Previous Used Amount 15c	10	N	321, Line 15c	Enter Amount from Prior Year 4
466	463	Available Credit Carryover 15d	10	N	321, Line 15d	Enter Amount from Prior Year 4
467	464	Original Credit Amount 16b	10	N	321, Line 16b	Enter Amount from Prior Year 3
468	465	Previous Used Amount 16c	10	N	321, Line 16c	Enter Amount from Prior Year 3
469	466	Available Credit Carryover 16d	10	N	321, Line 16d	Enter Amount from Prior Year 3
470	467	Original Credit Amount 17b	10	N	321, Line 17b	Enter Amount from Prior Year 2
471	468	Previous Used Amount 17c	10	N	321, Line 17c	Enter Amount from Prior Year 2
472	469	Available Credit Carryover 17d	10	N	321, Line 17d	Enter Amount from Prior Year 2
473	470	Original Credit Amount 18b	10	N	321, Line 18b	Enter Amount from Prior Year 1
474	471	Previous Used Amount 18c	10	N	321, Line 18c	Enter Amount from Prior Year 1
475	472	Available Credit Carryover 18d	10	N	321, Line 18d	Enter Amount from Prior Year 1
476	473	Total Available Credit Carryover	10	N	321, Line 19	Add Lines 14 through 18 Column d
477	474	Current Yr's Credit	10	N	321, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 7, column a
478	475	Available Carryover	10	N	321, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 7, column b
479	476	Total Available Credit	10	N	321, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 7, column c
480	477	CTDS Code 1	9	N	322, Line 1b	
481	478	Name of Public School 1	30	A	322, Line 1c	
482	479	School District Name/Number 1	30	A	322, Line 1d	
483	480	Amt of Fees Paid 1	10	N	322, Line 1e	
484	481	CTDS Code 2	9	N	322, Line 2b	
485	482	Name of Public School 2	30	A	322, Line 2c	
486	483	School District Name/Number 2	30	A	322, Line 2d	
487	484	Amt of Fees Paid 2	10	N	322, Line 2e	
488	485	CTDS Code 3	9	N	322, Line 3b	
489	486	Name of Public School 3	30	A	322, Line 3c	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

490	487	School District Name/Number 3	30	A	322, Line 3d	
491	488	Amt of Fees Paid 3	10	N	322, Line 3e	
492	489	Continuation Sheet 4h or Zero	10	N	322, Line 4	
493	490	Cash Contributions Public Schools	10	N	322, Line 5	Add lines 1-4 Column e
494	491	CTDS Code 6	9	N	322, Line 6b	
495	492	Name of Public School 6	30	A	322, Line 6c	
496	493	School District Name/Number 6	30	A	322, Line 6d	
497	494	Amt of Fees Paid 6	10	N	322, Line 6e	
498	495	CTDS Code 7	9	N	322, Line 7b	
499	496	Name of Public School 7	30	A	322, Line 7c	
500	497	School District Name/Number 7	30	A	322, Line 7d	
501	498	Amt of Fees Paid 7	10	N	322, Line 7e	
502	499	CTDS Code 8	9	N	322, Line 8b	
503	500	Name of Public School 8	30	A	322, Line 8c	
504	501	School District Name/Number 8	30	A	322, Line 8d	
505	502	Amt of Fees Paid 8	10	N	322, Line 8e	
506	503	Continuation Sheet 9h or Zero	10	N	322, Line 9	
507	504	Cash Contributions Public Schools2	10	N	322, Line 10	Add lines 6-9 Column d
508	505	Total Cash and Credit Contri Pub Schools	10	N	322, Line 11	Add Lines 5 and 10
509	506	Allowable Cash Contributions Public Schools	10	N	322, Line 12	Single Taxpayer or Heads of Household Enter \$200 Married Taxpayer Enter \$400
510	507	Current Year's Credit	10	N	322, Line 13	Enter smaller of Line 11 or Line 12
511	508	Original Credit Amount 14	10	N	322, Line 14b	Enter Amount from Prior Year 5
512	509	Previous Used Amount 14	10	N	322, Line 14c	Enter Amount from Prior Year 5
513	510	Available Credit Carryover 14	10	N	322, Line 14d	Enter Amount from Prior Year 5
514	511	Original Credit Amount 15	10	N	322, Line 15b	Enter Amount from Prior Year 4
515	512	Previous Used Amount 15	10	N	322, Line 15c	Enter Amount from Prior Year 4
516	513	Available Credit Carryover 15	10	N	322, Line 15d	Enter Amount from Prior Year 4
517	514	Original Credit Amount 16	10	N	322, Line 16b	Enter Amount from Prior Year 3
518	515	Previous Used Amount 16	10	N	322, Line 16c	Enter Amount from Prior Year 3
519	516	Available Credit Carryover 16	10	N	322, Line 16d	Enter Amount from Prior Year 3
520	517	Original Credit Amount 17	10	N	322, Line 17b	Enter Amount from Prior Year 2
521	518	Previous Used Amount 17	10	N	322, Line 17c	Enter Amount from Prior Year 2
522	519	Available Credit Carryover 17	10	N	322, Line 17d	Enter Amount from Prior Year 2
523	520	Original Credit Amount 18	10	N	322, Line 18b	Enter Amount from Prior Year 1
524	521	Previous Used Amount 18	10	N	322, Line 18c	Enter Amount from Prior Year 1
525	522	Available Credit Carryover 18	10	N	322, Line 18d	Enter Amount from Prior Year 1
526	523	Total Available Carryover	10	N	322, Line 19	Add lines 14-18 Column d
527	524	Current Year's Total Credit	10	N	322, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 8, column a
528	525	Available Credit Carryover	10	N	322, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 8, column b
529	526	Total Available Credit	10	N	322, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 8, column c
530	527	Name of School 1	30	A	323, Line 1b	
531	528	Street Address of School 1	30	A/N	323, Line 1c	
532	529	City State of School 1	30	A	323, Line 1d	
533	530	Amt of Contribution School 1	10	N	323, Line 1e	
534	531	Name of School 2	30	A	323, Line 2b	
535	532	Street Address of School 2	30	A/N	323, Line 2c	
536	533	City State of School 2	30	A	323, Line 2d	
537	534	Amt of Contribution School 2	10	N	323, Line 2e	
538	535	Name of School 3	30	A	323, Line 3b	
539	536	Street Address of School 3	30	A/N	323, Line 3c	
540	537	City State of School 3	30	A	323, Line 3d	
541	538	Amt of Contribution School 3	10	N	323, Line 3e	
542	539	Continuation Sheet 4h or Zero	10	N	323, Line 4	
543	540	Total Contributions School Prev Tuition	10	N	323, Line 5	Add lines 1-4 Column e
544	541	Name of School 6	30	A	323, Line 6b	
545	542	Street Address of School 6	30	A/N	323, Line 6c	
546	543	City State of School 6	30	A	323, Line 6d	
547	544	Amt of Contribution School 6	10	N	323, Line 6e	
548	545	Name of School 7	30	A	323, Line 7b	
549	546	Street Address of School 7	30	A/N	323, Line 7c	
550	547	City State of School 7	30	A	323, Line 7d	
551	548	Amt of Contribution School 7	10	N	323, Line 7e	
552	549	Name of School 8	30	A	323, Line 8b	
553	550	Street Address of School 8	30	A/N	323, Line 8c	
554	551	City State of School 8	30	A	323, Line 8d	
555	552	Amt of Contribution School 8	10	N	323, Line 8e	
556	553	Continuation Sheet 9h or Zero	10	N	322, Line 9	Amount from line 9h of Continuation Sheet or Zero.
557	554	Total Contributions School Tuition	10	N	323, Line 10	Add lines 6-9 Column d
558	555	Total Amt of Contribution Prev and Curr	10	N	323, Line 11	Add Lines 5 and 10
559	556	Allowable Contributions School Tuition	10	N	323, Line 12	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245</b>
560	557	Current Year's Credit	10	N	323, Line 13	Enter smaller of Line 11 or Line 12
561	558	Original Credit Amount 14	10	N	323, Line 14b	Enter Amount from Prior Year 5
562	559	Previous Used Amount 14	10	N	323, Line 14c	Enter Amount from Prior Year 5
563	560	Available Credit Carryover 14	10	N	323, Line 14d	Enter Amount from Prior Year 5
564	561	Original Credit Amount 15	10	N	323, Line 15b	Enter Amount from Prior Year 4
565	562	Previous Used Amount 15	10	N	323, Line 15c	Enter Amount from Prior Year 4
566	563	Available Credit Carryover 15	10	N	323, Line 15d	Enter Amount from Prior Year 4
567	564	Original Credit Amount 16	10	N	323, Line 16b	Enter Amount from Prior Year 3
568	565	Previous Used Amount 16	10	N	323, Line 16c	Enter Amount from Prior Year 3
569	566	Available Credit Carryover 16	10	N	323, Line 16d	Enter Amount from Prior Year 3
570	567	Original Credit Amount 17	10	N	323, Line 17b	Enter Amount from Prior Year 2
571	568	Previous Used Amount 17	10	N	323, Line 17c	Enter Amount from Prior Year 2
572	569	Available Credit Carryover 17	10	N	323, Line 17d	Enter Amount from Prior Year 2

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

573	570	Original Credit Amount 18	10	N	323, Line 18b	Enter Amount from Prior Year 1
574	571	Previous Used Amount 18	10	N	323, Line 18c	Enter Amount from Prior Year 1
575	572	Available Credit Carryover 18	10	N	323, Line 18d	Enter Amount from Prior Year 1
576	573	Total Available Carryover	10	N	323, Line 19	Add lines 14-18 Column d
577	574	Current Year's Total Credit	10	N	323, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 9, column a
578	575	Available Credit Carryover	10	N	323, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 9, column b
579	576	Total Available Credit	10	N	323, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 9, column c
580	577	Total Contribs Current Tx Yr	10	N	323, Line 23	Enter amount from Part 1, line 11
581	578	Max Credit Allow CR323	10	N	323, Line 24	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245</b>
582	579	Total Excess Contributions	10	N	323, Line 25	Form 348, Subtract 24 from 23 or Zero
583	580	ADVS Receipt Yes	1	A	340, Box 1-YES	X or null
584	581	ADVS Receipt No	1	A	340, Box 1-NO	X or null
585	582	Qualified Donations pre-9/11	10	N	340, Line 2	
586	583	Qualified Donations post-9/11	10	N	340, Line 3	
587	584	Total Qualified Donations	10	N	340, Line 4	Add lines 2 and 3
588	585	Allowable Qualified Donations	10	N	340, Line 5	Single Taxpayer or Heads of Household Enter \$200 Married Taxpayer Enter \$400
589	586	Current Year's Credit	10	N	340, Line 6	Enter smaller of Line 4 or Line 5. Form 301, Part 1, line 16, columns a and c
590	587	Claiming School Credit Form 323 Yes	1	A	348, Box 1a-YES	X or null
591	588	Claiming School Credit Form 323 No	1	A	348, Box 1a-NO	X or null
592	589	Excess School Credit Form 323 Yes	1	A	348, Box 1b-YES	X or null
593	590	Excess School Credit Form 323 No	1	A	348, Box 1b-NO	X or null
594	591	Claiming Carryover Only Yes	1	A	348, Box 1c-YES	X or null
595	592	Claiming Carryover Only No	1	A	348, Box 1c-NO	X or null
596	593	Name of School 1	30	A	348, Line 2b	
597	594	Address of School 1	30	A/N	348, Line 2c	
598	595	City State of School 1	30	A	348, Line 2d	
599	596	Amt of Contribution 1	10	N	348, Line 2e	
600	597	Name of School 2	30	A	348, Line 3b	
601	598	Address of School 2	30	A/N	348, Line 3c	
602	599	City State of School 2	30	A	348, Line 3d	
603	600	Amt of Contribution 2	10	N	348, Line 3e	
604	601	Name of School 3	30	A	348, Line 4b	
605	602	Address of School 3	30	A/N	348, Line 4c	
606	603	City State of School 3	30	A	348, Line 4d	
607	604	Amt of Contribution 3	10	N	348, Line 4e	
608	605	Continuation Sheet 5h or Zero	10	N	348, Line 5	
609	606	Total Contributions Certified School Tuition Prev Yr	10	N	348, Line 6	Add Lines 2-5 Column e
610	607	Name of School 4	30	A	348, Line 7b	
611	608	Address of School 4	30	A/N	348, Line 7c	
612	609	City State of School 4	30	A	348, Line 7d	
613	610	Amt of Contribution 4	10	N	348, Line 7e	
614	611	Name of School 5	30	A	348, Line 8b	
615	612	Address of School 5	30	A/N	348, Line 8c	
616	613	City State of School 5	30	A	348, Line 8d	
617	614	Amt of Contribution 5	10	N	348, Line 8e	
618	615	Name of School 6	30	A	348, Line 9b	
619	616	Address of School 6	30	A/N	348, Line 9c	
620	617	City State of School 6	30	A	348, Line 9d	
621	618	Amt of Contribution 6	10	N	348, Line 9e	
622	619	Continuation Sheet 10h or Zero	10	N	348, Line 10	Amount from line 10h of Continuation Sheet or Zero.
623	620	Total Contributions Certified School Tuition	10	N	348, Line 11	Add lines 7-10 Column d
624	621	Total Contributions Prev and Curr	10	N	348, Line 12	Add lines 6 and 11
625	622	Allowable Credit Claimed Form 323	10	N	348, Line 13	Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245
626	623	Potential Credit	10	N	348, Line 14	Subtract Line 13 from Line 12
627	624	Allowable Max Credit	10	N	348, Line 15	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$620 Married Taxpayer Enter \$1238</b>
628	625	Current Year's Credit	10	N	348, Line 16	Enter smaller of Line 14 or Line 15
629	626	Original Credit Amount 17b	10	N	348, Line 17b	Enter Amount from Prior Year 5
630	627	Previous Used Amount 17c	10	N	348, Line 17c	Enter Amount from Prior Year 5
631	628	Available Credit Carryover 17d	10	N	348, Line 17d	Enter Amount from Prior Year 5
632	629	Original Credit Amount 18b	10	N	348, Line 18b	Enter Amount from Prior Year 4
633	630	Previous Used Amount 18c	10	N	348, Line 18c	Enter Amount from Prior Year 4
634	631	Available Credit Carryover 18d	10	N	348, Line 18d	Enter Amount from Prior Year 4
635	632	Original Credit Amount 19b	10	N	348, Line 19b	Enter Amount from Prior Year 3
636	633	Previous Used Amount 19c	10	N	348, Line 19c	Enter Amount from Prior Year 3
637	634	Available Credit Carryover 19d	10	N	348, Line 19d	Enter Amount from Prior Year 3
638	635	Original Credit Amount 20b	10	N	348, Line 20b	Enter Amount from Prior Year 2
639	636	Previous Used Amount 20c	10	N	348, Line 20c	Enter Amount from Prior Year 2
640	637	Available Credit Carryover 20d	10	N	348, Line 20d	Enter Amount from Prior Year 2
641	638	Original Credit Amount 21b	10	N	348, Line 21b	Enter Amount from Prior Year 1
642	639	Previous Used Amount 21c	10	N	348, Line 21c	Enter Amount from Prior Year 1
643	640	Available Credit Carryover 21d	10	N	348, Line 21d	Enter Amount from Prior Year 1
644	641	Total Available Carryover	10	N	348, Line 22	Add lines 17-21 Column d
645	642	Current Year's Total Credit	10	N	348, Line 23	Amount from Part 1 L16 and enter on Form 301, Part 1, line 21, column a
646	643	Available Credit Carryover	10	N	348, Line 24	Amount from Part 2 L22 and enter on Form 301, Part 1, line 21, column b
647	644	Total Available Credit	10	N	348, Line 25	Add lines 23 and 24 and enter on Form 301, Part 1, line 21, column c
648	645	Foster Care Charity Code 1	5	N	352, Line 1b	
649	646	Name of Qualifying Foster Care Charity 1	30	A	352, Line 1c	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

650	647	Amt Contributed 1	10	N	352, Line 1d	
651	648	Foster Care Charity Code 2	5	N	352, Line 2b	
652	649	Name of Qualifying Foster Care Charity 2	30	A	352, Line 2c	
653	650	Amount Contributed 2	10	N	352, Line 2d	
654	651	Foster Care Charity Code 3	5	N	352, Line 3b	
655	652	Name of Qualifying Foster Care Charity 3	30	A	352, Line 3c	
656	653	Amt Contributed 3	10	N	352, Line 3d	
657	654	Continuation Sheet 4h or Zero	10	N	352, Line 4	
658	655	Total Qualifying Foster Care Charity	10	N	352, Line 5	Add lines 1-4 Column d
659	656	Foster Care Charity Code 4	5	N	352, Line 6b	
660	657	Name of Qualifying Foster Care Charity 4	30	A	352, Line 6c	
661	658	Amt Contributed 4	10	N	352, Line 6d	
662	659	Foster Care Charity Code 5	5	N	352, Line 7b	
663	660	Name of Qualifying Foster Care Charity 5	30	A	352, Line 7c	
664	661	Amount Contributed 5	10	N	352, Line 7d	
665	662	Foster Care Charity Code 6	5	N	352, Line 8b	
666	663	Name of Qualifying Foster Care Charity 6	30	A	352, Line 8c	
667	664	Amt Contributed 6	10	N	352, Line 8d	
668	665	Continuation Sheet 9h or Zero	10	N	352, Line 9	
669	666	Total Qualifying Charity2	10	N	352, Line 10	Add lines 6-9 Column c
670	667	Total Cash Contri Qual Charity	10	N	352, Line 11	Add lines 5 and 10
671	668	Allowable Charity Credit	10	N	352, Line 12	Single Employer or Multiple Employers Enter \$000000 Taxpayer Enter \$1000
672	669	Current Year's Qualifying Charity Credit	10	N	352, Line 13	Enter smaller of Line 11 or Line 12
673	670	Original Credit Amount 14b	10	N	352, Line 14b	Enter Amount from Prior Year 4
674	671	Previous Used Amount 14c	10	N	352, Line 14c	Enter Amount from Prior Year 4
675	672	Available Credit Carryover 14d	10	N	352, Line 14d	Enter Amount from Prior Year 4
676	673	Original Credit Amount 15b	10	N	352, Line 15b	Enter Amount from Prior Year 3
677	674	Previous Used Amount 15c	10	N	352, Line 15c	Enter Amount from Prior Year 3
678	675	Available Credit Carryover 15d	10	N	352, Line 15d	Enter Amount from Prior Year 3
679	676	Original Credit Amount 16b	10	N	352, Line 16b	Enter Amount from Prior Year 2
680	677	Previous Used Amount 16c	10	N	352, Line 16c	Enter Amount from Prior Year 2
681	678	Available Credit Carryover 16d	10	N	352, Line 16d	Enter Amount from Prior Year 2
682	679	Original Credit Amount 17b	10	N	352, Line 17b	Enter Amount from Prior Year 1
683	680	Previous Used Amount 17c	10	N	352, Line 17c	Enter Amount from Prior Year 1
684	681	Available Credit Carryover 17d	10	N	352, Line 17d	Enter Amount from Prior Year 1
685	682	Original Credit Amount 18b	10	N	352, Line 18b	Enter Amount from Prior Year 0
686	683	Previous Used Amount 18c	10	N	352, Line 18c	Enter Amount from Prior Year 0
687	684	Available Credit Carryover 18d	10	N	352, Line 18d	Enter Amount from Prior Year 0
688	685	Total Available Credit Carryover	10	N	352, Line 19	Add Lines 14 through 18 Column d
689	686	Current Yr's Credit	10	N	352, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 22, column a
690	687	Available Carryover	10	N	352, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 22, column b
691	688	Total Available Credit	10	N	352, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 22, column c
692	689	Trailer	5	A	*EOD*	

Arizona 140PY - Part Year Resident Return						
2D Barcode Record Layout						
2021 FIELD NO	2022 FIELD NO	FIELD NAME	LENGTH	TYPE	FORM & Line Number	BUSINESS RULE
1	1	Header version	2	A		T1
2	2	Software Developer Code	4	N		NACTP assigned code
3	3	Version Number	2	N		01; use 2 digits (leading zero)
4	4	Form Type	6	A		140PY
5	5	Form Year	4	N	140PY, TOP	2022
6	6	Tax Year Ending Date	8	N	140PY, 66F	MMDDCCYY (Enter only if fiscal year filer)
7	7	Primary First Name	10	A	140PY, 1	
8	8	Primary Middle Initial	1	A	140PY, 1	
9	9	Primary Last Name	35	A	140PY, 1	
10	10	Primary SSN	9	N	140PY, 1	No hyphens
11	11	Spouse First Name	10	A	140PY, 1	Spouse Name required when MFJ or MFS
12	12	Spouse Middle Initial	1	A	140PY, 1	Spouse Name required when MFJ or MFS
13	13	Spouse Last Name	35	A	140PY, 1	Spouse Name required when MFJ or MFS
14	14	Spouse SSN	9	N	140PY, 1	Spouse SSN required when MFJ or MFS; No hyphens
15	15	Address line 1	35	A/N	140PY, 2	Address line 1 or % (care of) line or recipient name if TP is deceased
16	16	Address line 2	35	A/N	140PY, 2	Address line 2 or Address line if 1 is % or deceased TP
17	17	City	21	A	140PY, 3	
18	18	State	2	A	140PY, 3	Or province if Canadian address
19	19	Zip Code	9	A/N	140PY, 3	Include zip plus 4 in last 4 digits or zero fill if not available
20	20	Daytime Number	10	N	140PY, 94	
21	21	Married/Joint	1	A	140PY, 4	X or null
22	22	Injured Spouse Protection of Joint Overpayment	1	A	140PY, 4A	X or null
23	23	Head of Household	1	A	140PY, 5	X or null
24	24	Married filing Separate	1	A	140PY, 6	X or null
25	25	Single	1	A	140PY, 7	X or null
26	26	Age 65 or over	1	N	140PY, 8	
27	27	Blind	1	N	140PY, 9	
28	28	Dependents: Under age of 17	2	N	140PY, Line 10a	Dependents Under Age 17
29	29	Dependents: Age 17 and over	2	N	140PY, Line 10b	Dependents: Age 17 and over
30	30	Parents/Ancestors	2	N	140PY, 11a	
31	31	6 Month Extension	1	A	140PY, 82F	X or null
32	32	Part Year Other	1	A	140PY, 12	X or null
33	33	Part Year Active Military	1	A	140PY, 13	X or null
34	34	Dependent Information Additional Space	1	A	140PY, Box 10ab	X or null
35	35	Dependent 1 First Name	10	A	140PY, 10c (a1)	
36	36	Dependent 1 Last Name	10	A	140PY, 10c (a2)	
37	37	Dependent 1 SSN	9	N	140PY, 10c (b)	No hyphens
38	38	Dependent 1 Relationship	12	A	140PY, 10c (c)	
39	39	Dependent 1 Months	2	N	140PY, 10c (d)	Valid Values are (0 - 12)
40	40	Dependent 1 Age included in	1	A	140PY, Box 10c( e1 )	X or null
41	41	Dependent 1 Age included in	1	A	140PY, Box 10c( e2 )	X or null
42	42	Dependent 1 Name Education	1	A	140PY, 10c (f)	X or null
43	43	Dependent 2 First Name	10	A	140PY, 10d (a1)	
44	44	Dependent 2 Last Name	10	A	140PY, 10d (a2)	
45	45	Dependent 2 SSN	9	N	140PY, 10d (b)	No hyphens
46	46	Dependent 2 Relationship	12	A	140PY, 10d ( c )	
47	47	Dependent 2 Months	2	N	140PY, 10d (d)	Valid Values are (0 - 12)
48	48	Dependent 2 Age included in	1	A	140PY, Box 10d( e1 )	X or null
49	49	Dependent 2 Age included in	1	A	140PY, Box 10d( e2 )	X or null
50	50	Dependent 2 Name Education	1	A	140PY, 10d (f)	X or null
51	51	Parent Info More Space--Qualifying Ancestors	1	A	140PY, Box 11a	X or null
52	52	Parent 1 First Name	10	A	140PY, 11b (a1)	
53	53	Parent 1 Last Name	10	A	140PY, 11b (a2)	
54	54	Parent 1 SSN	9	N	140PY, 11b (b)	No hyphens
55	55	Parent 1 Relationship	12	A	140PY, 11b ( c )	
56	56	Parent 1 Months	2	N	140PY, 11b (d)	Valid Values are (0 - 12)
57	57	Parent 1 Age 65+	1	A	140PY, 11b ( e )	X or null
58	58	Parent 1 Deceased In Tax Year	1	A	140PY, 11b (f)	X or null
59	59	Parent 2 First Name	10	A	140PY, 11c (a1)	
60	60	Parent 2 Last Name	10	A	140PY, 11c (a2)	
61	61	Parent 2 SSN	9	N	140PY, 11c (b)	No hyphens
62	62	Parent 2 Relationship	12	A	140PY, 11c ( c )	
63	63	Parent 2 Months	2	N	140PY, 11c (d)	Valid Values are (0 - 12)
64	64	Parent 2 Age 65+	1	A	140PY, 11c ( e )	X or null
65	65	Parent 2 Deceased In Tax Year	1	A	140PY, 11c (f)	X or null
66	66	Date of AZ Residence	17	N	140PY, 14	MMDDCCYY,MMDDCCYY Comma Delimited
67	67	Wages, Salaries Fed	10	N	140PY, Line 15Fed	
68	68	Wages, Salaries AZ	10	N	140PY, Line 15AZ	
69	69	Interest Fed	10	N	140PY, Line 16Fed	
70	70	Interest AZ	10	N	140PY, Line 16AZ	
71	71	Dividends Fed	10	N	140PY, Line 17Fed	
72	72	Dividends AZ	10	N	140PY, Line 17AZ	
73	73	AZ Inc Tax Refnd Fed	10	N	140PY, Line 18Fed	

74	74	AZ Inc Tax Refund AZ	10	N	140PY, Line 18AZ	
75	75	Business Inc (C) Fed	10	N	140PY, Line 19Fed	
76	76	Business Inc (C) AZ	10	N	140PY, Line 19AZ	
77	77	Gain/Loss (D) Fed	10	N	140PY, Line 20Fed	
78	78	Gain/Loss (D) AZ	10	N	140PY, Line 20AZ	
79	79	Rents etc (E) Fed	10	N	140PY, Line 21Fed	
80	80	Rents etc (E) AZ	10	N	140PY, Line 21AZ	
81	81	Other Fed Income Fed	10	N	140PY, Line 22Fed	
82	82	Other Fed Income AZ	10	N	140PY, Line 22AZ	
83	83	Total Income Fed	10	N	140PY, Line 23 Fed	Add lines 15-22 FED
84	84	Total Income AZ	10	N	140PY, Line 23AZ	Add lines 15-22 AZ
85	85	Other Fed Adjust Fed	10	N	140PY, Line 24 Fed	
86	86	Other Fed Adjust AZ	10	N	140PY, Line 24 AZ	
87	87	Fed Adjusted Gross	10	N	140PY, Line 25	Subtract lines 24 from line 23 in FEDERAL column
88	88	Arizona Income	10	N	140PY, Line 26	Subtract lines 24 from line 23 in ARIZONA column
89	89	Arizona Income Ratio	5	D(4,3)	140PY, Line 27	Divide line 26 by line 25 Enter 100% as 1.000; 50% as 0.500; 80.63%
90	90	Modified Arizona Gross Income	10	N	140PY, Line 29	Total from Line 26 (Line 28 not supported by 2D)
91	91	Total Depreciation	10	N	140PY, Line 30	
92	92	Other Additions	10	N	140PY, Line 31	Total from page 5 worksheet
93	93	Total Additions	10	N	140PY, Line 32	Add lines 29, 30, and 31
94	94	Total Arizona sourced net capital Gain/Loss	10	N	140PY, Line 33	
95	95	Total Net Short-Term Capital Gains	10	N	140PY, Line 34	
96	96	Total Net Long-Term Capital Gains	10	N	140PY, Line 35	
97	97	Total Capital Gains Assets	10	N	140PY, Line 36	
98	98	Allowable Subtraction Calculation	10	N	140PY, Line 37	Multiply Line 36 by 25% (.25)
99	99	Net Capital Gain - Investment In Qual. Small Business	10	N	140PY, Line 38	
100	100	Subtractions from Income	10	N	140PY, Line 39	Subtract lines 37, and 38 from line 32
101	101	Recalculated Arizona Depreciation	10	N	140PY, Line 40	
102	102	Contr 529 Savings Plan amount	10	N	140PY, Line 41a	No Threshold amount
103	103	Contr 529A (ABLE acct) amount	10	N	140PY, Line 41b	No Threshold amount
104	104	Contributions To 529 College Savings Plans	10	N	140PY, Line 41c	Add lines 41a and 41b
105	105	Int. Savings Bond	10	N	140PY, Line 42	
106	106	US Social Security AZ	10	N	140PY, Line 43	
107	107	Other Subtractions	10	N	140PY, Line 44	Total from page 6 worksheet
108	108	Total Subtractions	10	N	140PY, Line 45	Subtract lines 40 through 44 from line 39
109	109	Age 65 Exempt Amt	10	N	140PY, Line 46	Multiply the number in Box 8 by \$2100
110	110	Blind Exempt Amount	10	N	140PY, Line 47	Multiply the number in Box 9 by \$1500
111	111	Total other exemptions	2	N	140PY, Line 48E	Amount from page 4, part 3
112	112	Other Exemptions	10	N	140PY, Line 48	Multiply the number in Box 48E by \$2300
113	113	Qulfy Parent Exempt Amount	10	N	140PY, Line 49	Multiply the number in Box 11a by \$10000
114	114	Total Exemptions	10	N	140PY, Line 50	Add lines 46 through 49
115	115	AZ Exemption Portion	10	N	140PY, Line 51	Multiply line 50 by the Arizona Income Ratio on line 27
116	116	Az Adjusted Gross	10	N	140PY, Line 52	Subtract Line 51 from Line 45 If < zero, enter "0"
117	117	Itemized Deductions	1	A	140PY, 53 I	X or null
118	118	Standard Deductions	1	A	140PY, 53 S	X or null
119	119	Deduction Amount	10	N	140PY, Line 53	Single, Married Filing Separate = <b>\$12,950</b> Married Filing Jointly = <b>\$25,900</b> Head of Household = <b>\$19,400</b>
120	120	Claiming Charitable Deductions	1	A	140PY, Line 54C	X or null
121	121	Additional Charitable Deductions	10	N	140PY, Line 54	Total from Line 7C, page 3 Qualifying Charitable Deductions
122	122	Az Taxable Income	10	N	140PY, Line 55	Subtract Lines 53 and 54 from Line 52
123	123	Computed Tax	10	N	140PY, Line 56	Compute the Tax using amount on Line 55 and Tax Table X or Y
124		Compute Tax Surcharge	10	N	140PY Line 56b	Compute tax surcharge if AZ taxable income on L55 is: >\$250,000 for Single/MFS >\$500,000 for MFJ/HOH Multiply the taxable income amount that is over by 3.5% and enter on line 56b
125	124	Tax from Recapture Credits	10	N	140PY, Line 57	Amount from AZ Credit Form 301 Part 2 Line 32
126	125	Subtotal of tax	10	N	140PY, Line 58	Add lines 56 and 57
127	126	Dependent Credit	10	N	140PY, Line 59	Amount calculated from totals in Boxes 10a and 10b
128	127	Family Income Tax Credit	10	N	140PY, Line 60	
129	128	Non-Refundable Credits from AZ Credit Forms	10	N	140PY, Line 61	Amount from AZ Credit Form 301 Part 2 Line 64
130	129	Balance of Tax	10	N	140PY, Line 62	Subtract Lines 59, 60 and 61 from Line 58. If sum is > line 58, enter "0"
131	130	Withholding	10	N	140PY, Line 63	
132	131	Estimated Payments	10	N	140PY, Line 64a	
133	132	Claim of Right	10	N	140PY, Line 64b	
134	133	Total Estimated Payments	10	N	140PY, Line 64c	Add lines 64a and 64b
135	134	Extension Payments	10	N	140PY, Line 65	
136	135	Increased Excise Tax Credit	10	N	140PY, Line 66	Use worksheet to determine amount.
137	136	Refundable Credit Form 308-I	1	A	140PY, 67-1	"X" or null
138	137	Refundable Credit Form 349	1	A	140PY, 67-2	"X" or null
139	138	Other Refundable Credits	10	N	140PY, Line 67	
140	139	Total Payments	10	N	140PY, Line 68	Add Lines 63 through 67

141	140	Tax Due	10	N	140PY, Line 69	If line 62 > line 68 subtract 68 from 62 and enter tax due
142	141	Overpayment	10	N	140PY, Line 70	If line 68 > line 62 subtract 62 from 68 and enter overpayment
143	142	Next Year's Est Pmt	10	N	140PY, Line 71	Amount of Line 70 to be applied to 2023 estimated tax
144	143	Bal of Overpayment	10	N	140PY, Line 72	Subtract Line 71 from 70
145	144	Solutions Teams Assigned To Schools Contrib	10	N	140PY, 73	
146	145	Wildlife Contrib	10	N	140PY, 74	
147	146	Child Abuse Contrib	10	N	140PY, 75	
148	147	Domestic Violence Contrib	10	N	140PY, 76	
149	148	Political Contrib	10	N	140PY, 77	
150	149	Neighbors Helping Contrib	10	N	140PY, 78	
151	150	Special Olympics Contrib	10	N	140PY, 79	
152	151	Veterans' Donation Fund	10	N	140PY, 80	
153	152	I Didn't Pay Enough Fund	10	N	140PY, 81	
154	153	Sustainable State Parks and Road Fund	10	N	140PY, 82	
155	154	Spay/Neuter of Animals	10	N	140PY, 83	
156	155	Democratic Party	1	A	140PY, 84-1	"X" or null
157	156	Libertarian Party	1	A	140PY, 84-2	"X" or null
158	157	Republican Party	1	A	140PY, 84-3	"X" or null
159	158	Est Pmt Pen	10	N	140PY, 85	
160	159	Annualized Other	1	A	140PY, 86-1	Y or null
161	160	Farmer/Fisherman	1	A	140PY, 86-2	Y or null
162	161	Form 221 Attached	1	A	140PY, 86-3	Y or null
163	162	Tot Contrib/Penalty	10	N	140PY, Line 87	Add lines 73 - 83 and 85
164	163	Refund Amount	10	N	140PY, Line 88	Subtract Line 87 from 72, If < 0, enter amount owed on line 89
165	164	Foreign Account	1	A	140PY, 88A	Y or Null; If "Y", Fields 166-169 should be disabled.
166	165	Dir Dep Routing Nbr	9	N	140PY, 98	For direct deposit; direct debit is not supported.
167	166	Dir Dep Account Nbr	17	A/N	140PY, 98	For direct deposit; direct debit is not supported.
168	167	Dir Dep Checking	1	A	140PY, 98	X or null; direct deposit only
169	168	Dir Dep Savings	1	A	140PY, 98	X or null; direct deposit only
170	169	Amount Owed	10	N	140PY, Line 89	Add lines 69 and 87
171	170	Prior Last Names	20	A	Front Page, 97	Comma delimited
172	171	Primary Occupation	16	A	140PY, pg2	
173	172	Spouse Occupation	16	A	140PY, pg2	
174	173	Preparer Name	35	A/N	140PY, pg2	
175	174	Preparer FEIN	9	N	140PY, pg2	No hyphens
176	175	Preparer Address	35	A/N	140PY, pg2	
177	176	Preparer City	21	A	140PY, pg2	
178	177	Preparer State	2	A	140PY, pg2	
179	178	Preparer Zip Code	9	N	140PY, pg2	
180	179	Paid Preparer Phone Number	10	N	140PY, pg2	
181	180	Gifts by Cash or Check	10	N	140PY, pg3, Line 1C	
182	181	Other than by Cash or Check	10	N	140PY, pg3, Line 2C	
183	182	Carryover Prior Year	10	N	140PY, pg3, Line 3C	
184	183	Sum lines 1C thru 3C	10	N	140PY, pg3, Line 4C	Add lines 1C thru 3C
185	184	Total Char Ded Claiming a AZ credit	10	N	140PY, pg3, Line 5C	
186	185	Total Subtraction	10	N	140PY, pg3, Line 6C	Subtract line 5C from line 4C
187	186	Total Increase	10	N	140PY, pg3, Line 7C	Multiply line 6C by .27
188	187	Medical/Dental Expenses	10	N	FedSchA(2-D) 1	
189	188	Adjusted Gross Income	10	N	FedSchA(2-D) 2	
190	189	Medical Allowance	10	N	FedSchA(2-D) 3	
191	190	Total Medical/Dental	10	N	FedSchA(2-D) 4	
192	191	State and Local Taxes	10	N	FedSchA(2-D) 5a	
193	192	Real Estate Taxes	10	N	FedSchA(2-D) 5b	
194	193	Personal Property Taxes	10	N	FedSchA(2-D) 5c	
195	194	Other Taxes	10	N	FedSchA(2-D) 6	
196	195	Total Other Taxes	10	N	FedSchA(2-D) 7	
197	196	Mortgage Interest from 1098	10	N	FedSchA(2-D) 8a	
198	197	Other Mortgage Interest	10	N	FedSchA(2-D) 8b	
199	198	Deductible Points	10	N	FedSchA(2-D) 8c	
200	199	Investment Interest	10	N	FedSchA(2-D) 9	
201	200	Total Interest	10	N	FedSchA(2-D) 10	
202	201	Total Cash/Check Contrib	10	N	FedSchA(2-D) 11	
203	202	Non-Cash/Check Contrib	10	N	FedSchA(2-D) 12	
204	203	Carryover Prior Year	10	N	FedSchA(2-D) 13	
205	204	Total Contrib	10	N	FedSchA(2-D) 14	
206	205	Casualty/Theft Loss	10	N	FedSchA(2-D) 15	
207	206	Tot Other Misc Deduct	10	N	FedSchA(2-D) 16	
208	207	Total Item Deduct	10	N	FedSchA(2-D) 17	
209	208	Medical/Dental Expenses	10	N	AZSchA(PY)/(PYN) 1	
210	209	Taxes Allowed	10	N	AZSchA(PY)/(PYN) 2	
211	210	Interest Expense	10	N	AZSchA(PY)/(PYN) 3	
212	211	Fed Credit Int Paid	10	N	AZSchA(PY)/(PYN) 4	
213	212	Gifts Charity Allowed on Fed	10	N	AZSchA(PY)/(PYN) 5	
214	213	Casualty Loss 4684	10	N	AZSchA(PY)/(PYN) 6	
215	214	Amount of Loss AZ	10	N	AZSchA(PY)/(PYN) 7	
216	215	Miscellaneous Fed	10	N	AZSchA(PY)/(PYN) 8	
217	216	Tot Other Expense Misc	10	N	AZSchA(PY)/(PYN) 9	Add lines 1,2,3,4,5,7 and 8
218	217	State Inc Tax Adjust	10	N	AZSchA(PY)/(PYN) 10	

219	218	Char Contributions taking AZ credit	10	N	AZSchA(PY)/(PYN) 11	
220	219	Total Adjustments	10	N	AZSchA(PY)/(PYN) 12	Subtract lines 10 and 11 from line 9
221	220	Part2 Med/Dent Exp	10	N	AZSchA (PYN) 13	
222	221	Part2 Fed Med Deduct	10	N	AZSchA (PYN) 14	
223	222	Part2 Med Add Adjust	10	N	AZSchA (PYN) 15	
224	223	Part2 Med Subt Adj	10	N	AZSchA (PYN) 16	
225	224	Part2 Fed Credit Int Paid	10	N	AZSchA (PYN) 17	
226	225	Part2 Contrib Ad	10	N	AZSchA (PYN) 18	
227	226	Adj to State Income Tax	10	N	AZSchA (PYN) 19	
228	227	Part2 Sum Add Adj	10	N	AZSchA (PYN) 20	Add lines 15 and 17
229	228	Part2 Sum Subt Adj	10	N	AZSchA (PYN) 21	Add lines 16, 18 and 19
230	229	Part2 Tot Fed Item Deductions	10	N	AZSchA (PYN) 22	
231	230	Part2 SumTotAzItem Deduct	10	N	AZSchA (PYN) 24	Add amounts from lines 22 and 23
232	231	Part2 Subt Subtotal	10	N	AZSchA (PYN) 26	subtract line 25 from 24
233	232	Part2 Subt Sum	10	N	AZSchA (PYN) 27	subtract line 12 from 26
234	233	Part2 Az Percentage	5	D(4,3)	AZSchA (PYN) 28	
235	234	Part2 Multi Sum	10	N	AZSchA (PYN) 29	Multiply Line 27 by ratio on Line 28
236	235	Part2 Az Item Deduct	10	N	AZSchA (PYN) 30	Add lines 12 and 29
237	236	Employer ID (1)	9	N	W-2 (1st Wage Statement)	No hyphens
238	237	Employees SSN (1)	9	N	W-2 (1st Wage Statement)	No hyphens
239	238	Arizona Wages (1)	10	N	W-2 (1st Wage Statement)	
240	239	Arizona Withholding (1)	10	N	W-2 (1st Wage Statement)	
241	240	Employer ID (2)	9	N	W-2 (2nd Wage Statement)	No hyphens
242	241	Employees SSN (2)	9	N	W-2 (2nd Wage Statement)	No hyphens
243	242	Arizona Wages (2)	10	N	W-2 (2nd Wage Statement)	
244	243	Arizona Withholding (2)	10	N	W-2 (2nd Wage Statement)	
245	244	Employer ID (3)	9	N	W-2 (3rd Wage Statement)	No hyphens
246	245	Employees SSN (3)	9	N	W-2 (3rd Wage Statement)	No hyphens
247	246	Arizona Wages (3)	10	N	W-2 (3rd Wage Statement)	
248	247	Arizona Withholding (3)	10	N	W-2 (3rd Wage Statement)	
249	248	Employer ID (4)	9	N	W-2 (4th Wage Statement)	No hyphens
250	249	Employees SSN (4)	9	N	W-2 (4th Wage Statement)	No hyphens
251	250	Arizona Wages (4)	10	N	W-2 (4th Wage Statement)	
252	251	Arizona Withholding (4)	10	N	W-2 (4th Wage Statement)	
253	252	Payer's ID (1)	9	N	1099-R (1st Statement)	No hyphens
254	253	Recipient's SSN (1)	9	N	1099-R (1st Statement)	No hyphens
255	254	1099 Gross Amt (1)	10	N	1099-R (1st Statement)	
256	255	1099 Taxable Amount (1)	10	N	1099-R (1st Statement)	
257	256	1099 Az WH (1)	10	N	1099-R (1st Statement)	
258	257	Payer's ID (2)	9	N	1099-R (2nd Statement)	No hyphens
259	258	Recipient's SSN (2)	9	N	1099-R (2nd Statement)	No hyphens
260	259	1099 Gross Amt (2)	10	N	1099-R (2nd Statement)	
261	260	1099 Taxable Amount (2)	10	N	1099-R (2nd Statement)	
262	261	1099 Az WH (2)	10	N	1099-R (2nd Statement)	
263	262	Military Reuse Zone Credit b	10	N	301, Line 1b (Form 306)	
264	263	Military Reuse Zone Credit c	10	N	301, Line 1c (Form 306)	
265	264	Increased Research Act Ind Credit a	10	N	301, Line 2a (Form 308-I)	
266	265	Increased Research Act Ind Credit b	10	N	301, Line 2b (Form 308-I)	
267	266	Increased Research Act Ind Credit c	10	N	301, Line 2c (Form 308-I)	
268	267	Tax Paid Other State Cntry Credit a	10	N	301, Line 3a (Form 309)	
269	268	Tax Paid Other State Cntry Credit c	10	N	301, Line 3c (Form 309)	
270	269	Solar Energy Devices Credit a	10	N	301, Line 4a (Form 310)	
271	270	Solar Energy Devices Credit b	10	N	301, Line 4b (Form 310)	
272	271	Solar Energy Devices Credit c	10	N	301, Line 4c (Form 310)	
273	272	Agri Water Conserv Sys Credit a	10	N	301, Line 5a (Form 312)	
274	273	Agri Water Conserv Sys Credit b	10	N	301, Line 5b (Form 312)	
275	274	Agri Water Conserv Sys Credit c	10	N	301, Line 5c (Form 312)	
276		Polution Control Credit a	10	N	301, Line 6a (Form 315)	
277		Polution Control Credit b	10	N	301, Line 6b (Form 315)	
278		Polution Control Credit c	10	N	301, Line 6c (Form 315)	
279	275	Solar Heat and Elect Veh Outlets Credit b	10	N	301, Line 6b (Form 319)	Line number change
280	276	Solar Heat and Elect Veh Outlets Credit c	10	N	301, Line 6c (Form 319)	Line number change
281	277	Contrib Qual Chart Orgns Credit a	10	N	301, Line 7a (Form 321)	Line number change
282	278	Contrib Qual Chart Orgns Credit b	10	N	301, Line 7b (Form 321)	Line number change
283	279	Contrib Qual Chart Orgns Credit c	10	N	301, Line 7c (Form 321)	Line number change
284	280	Contrib Fees Paid Pub Schs Credit a	10	N	301, Line 8a (Form 322)	Line number change
285	281	Contrib Fees Paid Pub Schs Credit b	10	N	301, Line 8b (Form 322)	Line number change
286	282	Contrib Fees Paid Pub Schs Credit c	10	N	301, Line 8c (Form 322)	Line number change
287	283	Contrib Priv Sch Tuit Orgns Credit a	10	N	301, Line 9a (Form 323)	Line number change
288	284	Contrib Priv Sch Tuit Orgns Credit b	10	N	301, Line 9b (Form 323)	Line number change
289	285	Contrib Priv Sch Tuit Orgns Credit c	10	N	301, Line 9c (Form 323)	Line number change
290	286	Agri Pol Cntrl Equip Credit a	10	N	301, Line 10a (Form 325)	Line number change
291	287	Agri Pol Cntrl Equip Credit b	10	N	301, Line 10b (Form 325)	Line number change
292	288	Agri Pol Cntrl Equip Credit c	10	N	301, Line 10c (Form 325)	Line number change
293	289	Donation School Site Credit a	10	N	301, Line 11a (Form 331)	Line number change
294	290	Donation School Site Credit b	10	N	301, Line 11b (Form 331)	Line number change
295	291	Donation School Site Credit c	10	N	301, Line 11c (Form 331)	Line number change
296		Healthy Forest Enterprises Credit a	10	N	301, Line 13a (Form 332)	
297		Healthy Forest Enterprises Credit b	10	N	301, Line 13b (Form 332)	
298		Healthy Forest Enterprises Credit c	10	N	301, Line 13c (Form 332)	

Blue: Additions for TY2022

Yellow: Changes for TY2022

Dark Orange: Removed Items for TY2022

299	292	Employ Natl Guard Members Credit a	10	N	301, Line 12a (Form 333)	Line number change
300	293	Employ Natl Guard Members Credit b	10	N	301, Line 12b (Form 333)	Line number change
301	294	Employ Natl Guard Members Credit c	10	N	301, Line 12c (Form 333)	Line number change
302	295	Business Contrib School Tuition Org a	10	N	301, Line 13a (Form 335-I)	Line number change
303	296	Business Contrib School Tuition Org b	10	N	301, Line 13b (Form 335-I)	Line number change
304	297	Business Contrib School Tuition Org c	10	N	301, Line 13c (Form 335-I)	Line number change
305	298	Solar Energy Devices Comm Ind Credit b	10	N	301, Line 14b (Form 336)	Line number change
306	299	Solar Energy Devices Comm Ind Credit c	10	N	301, Line 14c (Form 336)	Line number change
307	300	Invest Qual Small Bus Credit a	10	N	301, Line 15a (Form 338)	Line number change
308	301	Invest Qual Small Bus Credit b	10	N	301, Line 15b (Form 338)	Line number change
309	302	Invest Qual Small Bus Credit c	10	N	301, Line 15c (Form 338)	Line number change
310	303	Military Fam Relf Fnd Credit a	10	N	301, Line 16a (Form 340)	Line number change
311	304	Military Fam Relf Fnd Credit c	10	N	301, Line 16c (Form 340)	Line number change
312	305	Business Contrib School Tuition Disabled a	10	N	301, Line 17a (Form 341-I)	Line number change
313	306	Business Contrib School Tuition Disabled b	10	N	301, Line 17b (Form 341-I)	Line number change
314	307	Business Contrib School Tuition Disabled c	10	N	301, Line 17c (Form 341-I)	Line number change
315	308	Renew Energy Prod Tax Credit a	10	N	301, Line 18a (Form 343)	Line number change
316	309	Renew Energy Prod Tax Credit b	10	N	301, Line 18b (Form 343)	Line number change
317	310	Renew Energy Prod Tax Credit c	10	N	301, Line 18c (Form 343)	Line number change
318	311	New Employment Credit a	10	N	301, Line 19a (Form 345)	Line number change
319	312	New Employment Credit b	10	N	301, Line 19b (Form 345)	Line number change
320	313	New Employment Credit c	10	N	301, Line 19c (Form 345)	Line number change
321	314	Increased Resrch Act Basic Resrch Credit a	10	N	301, Line 20a (Form 346)	Line number change
322	315	Incrs Resrch Act Basic Resrch Credit b	10	N	301, Line 20b (Form 346)	Line number change
323	316	Incrs Resrch Act Basic Resrch Credit c	10	N	301, Line 20c (Form 346)	Line number change
324	317	Contrib Cert Schl Tuit Orgns Credit a	10	N	301, Line 21a (Form 348)	Line number change
325	318	Contrib Cert Schl Tuit Orgns Credit b	10	N	301, Line 21b (Form 348)	Line number change
326	319	Contrib Cert Schl Tuit Orgns Credit c	10	N	301, Line 21c (Form 348)	Line number change
327	320	Contrib Qual Foster Care Char Orgns Credit a	10	N	301, Line 22a (Form 352)	Line number change
328	321	Contrib Qual Foster Care Char Orgns Credit b	10	N	301, Line 22b (Form 352)	Line number change
329	322	Contrib Qual Foster Care Char Orgns Credit c	10	N	301, Line 22c (Form 352)	Line number change
330	323	Healthy Forest Production Credit a	10	N	301, Line 23a (Form 353)	Line number change
331	324	Healthy Forest Production Credit b	10	N	301, Line 23b (Form 353)	Line number change
332	325	Healthy Forest Production Credit c	10	N	301, Line 23c (Form 353)	Line number change
	326	Affordable Housing Tax Credit a	10	N	301, Line 24a (Form 354)	
	327	Affordable Housing Tax Credit c	10	N	301, Line 24c (Form 354)	
	328	Credit for Entity-Level Income Tax a	10	N	301, Line 25a (Form 355)	
	329	Credit for Entity-Level Income Tax c	10	N	301, Line 25c (Form 355)	
333	330	Total Available Nonrefundable Tax Credits	10	N	301, Line 27	Add Lines 1 through 25 Column c Only (Line 26 is a reserved line w/ no entries)
334	331	Total AZ Tax	10	N	301, Line 28	Tax From F140 L46 or F140PY L56 or F140NR L56 or F140X L37
335		Tax Recap Credits Hlthy Forest Entrs	10	N	301, Line 28	
336	332	Tax Recap Credits Qual Facs	10	N	301, Line 29	From AZ Credit Form 349 Part 7 Line 19
	333	Tax Recap Credit Afford Housing	10	N	301, Line 30	From AZ Credit Form 354 Part 2, Line 12 (Line 31 reserved for TY2022)
337	334	Total Recapture of Credits	10	N	301, Line 32	Add Lines 29 and 30
338	335	Subtotal Tax Credits and Recap Credits	10	N	301, Line 33	Add Lines 28 and 32
339	336	Family Income Tax Credit/Dependent Tax Credit	10	N	301, Line 34	From F140 L49 and L50 or F140PY L59 and L60 or F140X L40a and L40b or F140NR L59 - Total of both lines
340	337	Total Tax Credits and Recap Credits	10	N	301, Line 35	Subtract Line 34 from Line 33. If < 0 Enter "0"
341	338	Military Reuse Zone Credit Used	10	N	301, Line 36 (Form 306)	Line number change
342	339	Increased Research Act Indiv Credit Used	10	N	301, Line 37 (Form 308-I)	Line number change
343	340	Tax Paid Other State Ctry Credit Used	10	N	301, Line 38 (Form 309)	Line number change
344	341	Solar Energy Devices Credit Used	10	N	301, Line 39 (Form 310)	Line number change
345	342	Agri Water Conserv Sys Credit Used	10	N	301, Line 40 (Form 312)	Line number change
346		Polution Control Credit Used	10	N	301, Line 39 (Form 315)	
347	343	Solar Heat and Elect Veh Outlets Credit Used	10	N	301, Line 41 (Form 319)	Line number change
348	344	Contrib Qual Chart Orgns Credit Used	10	N	301, Line 42 (Form 321)	Line number change
349	345	Contrib Fees Paid Pub Schs Credit Used	10	N	301, Line 43 (Form 322)	Line number change
350	346	Contrib Priv Sch Tuit Orgns Credit Used	10	N	301, Line 44 (Form 323)	Line number change
351	347	Agri Pol Cntrl Equip Credit Used	10	N	301, Line 45 (Form 325)	Line number change
352	348	Donation School Site Credit Used	10	N	301, Line 46 (Form 331)	Line number change
353		Healthy Forest Enterprises Credit Used	10	N	301, Line 46 (Form 332)	
354	349	Employ Natl Guard Members Credit Used	10	N	301, Line 47 (Form 333)	
355	350	Business Contrib School Tuition Org Used	10	N	301, Line 48 (Form 335-I)	
356	351	Solar Energy Devices Comm Indus Used	10	N	301, Line 49 (Form 336)	
357	352	Invest Qual Small Bus Credit Used	10	N	301, Line 50 (Form 338)	
358	353	Donations Military Fam Relf Fnd Credit Used	10	N	301, Line 51 (Form 340)	
359	354	Business Contrib School Tuition Disabled Used	10	N	301, Line 52 (Form 341-I)	
360	355	Renew Energy Prod Tax Credit Used	10	N	301, Line 53 (Form 343)	
361	356	New Employment Credit Used	10	N	301, Line 54 (Form 345)	
362	357	Incrs Resrch Act Basic Resrch Credit Used	10	N	301, Line 55 (Form 346)	
363	358	Contrib Cert Schl Tuit Orgns Credit Used	10	N	301, Line 56 (Form 348)	
364	359	Contrib Qual Foster Care Char Orgns Credit Used	10	N	301, Line 57 (Form 352)	
365	360	Healthy Forest Production Credit Used	10	N	301, Line 58 (Form 353)	
	361	Affordable Housing Tax Credit Used	10	N	301, Line 59 (Form 354)	
	362	Credit for Entity-Level Income Tax Used	10	N	301, Line 60 (Form 355)	
366	363	Total Credits Used from Form 301	10	N	301, Line 62	Add Lines 36 through 60 (Line 61 is Reserved for TY2022).
367	364	Total Nonrefundable Credits Used	10	N	301, Line 64	Total from Line 62. Line 63 not supported by 2D. Enter this total on Form 140, L51; Form 140PY, L61; Form 140NR, L60; Form 140X, L41

Blue: Additions for TY2022  
Yellow: Changes for TY2022  
Dark Orange: Removed Items for TY2022

368	365	Description of Income Items a	30	A	309, Line 1a	
369	366	Description of Income Items b	30	A	309, Line 1b	
370	367	Description of Income Items c	30	A	309, Line 1c	
371	368	Amt Income Listed Report AZ Oth St Cntry a	10	N	309, Line 2a	
372	369	Amt Income Listed Report AZ Oth St Cntry b	10	N	309, Line 2b	
373	370	Amt Income Listed Report AZ Oth St Cntry c	10	N	309, Line 2c	
374	371	Amt Income Include AZ Adj Gross a	10	N	309, Line 3a	
375	372	Amt Income Include AZ Adj Gross b	10	N	309, Line 3b	
376	373	Amt Income Include AZ Adj Gross c	10	N	309, Line 3c	
377	374	Amt Income Include Oth Adj Gross a	10	N	309, Line 4a	
378	375	Amt Income Include Oth Adj Gross b	10	N	309, Line 4b	
379	376	Amt Income Include Oth Adj Gross c	10	N	309, Line 4c	
380	377	Amt Income Taxable by Both AZ Oth a	10	N	309, Line 5a	Enter smaller of Line 3 or 4
381	378	Amt Income Taxable by Both AZ Oth b	10	N	309, Line 5b	Enter smaller of Line 3 or 4
382	379	Amt Income Taxable by Both AZ Oth c	10	N	309, Line 5c	Enter smaller of Line 3 or 4
383	380	Tot Income Taxable by Both AZ Other	10	N	309, Line 6	Add Line 5 a, b, and c
384	381	AZ Tax Liable Less Credits	10	N	309, Line 7	
385	382	Amt Part1 Line6	10	N	309, Line 8	Amount from Part 1 L6
386	383	Amt AZ Income Tax Imposed	10	N	309, Line 9	
387	384	Pct Income Taxable by Both AZ Oth1	6	D(4,3)	309, Line 10	Divide Line 8 by Line 9 (Cannot be greater than 1.000)
388	385	Amt AZ Tax Liability After Credits	10	N	309, Line 11	Multiply Line 7 by the Decimal on Line 10
389	386	Amt Income Tax Paid St or Cntry	10	N	309, Line 12b	
390	387	Tot Income Taxable By Both	10	N	309, Line 13	Amount from Part 1 L6
391	388	Tot Income Taxable By Other	10	N	309, Line 14	
392	389	Pct Income Taxable by Other	6	D(4,3)	309, Line 15	Divide Line 13 by Line 14 (Cannot be greater than 1.000)
393	390	Tot Amt Tax Paid Other	10	N	309, Line 16	Multiply Line 12 by the Decimal on Line 15
394	391	Credit Allow Tax Paid Other	10	N	309, Line 17	Enter smaller of Line 11 or 16 and on Form 301, Part 1, line 3, column a
395	392	Description of Income Items a	30	A	309, Line 1a (2)	
396	393	Description of Income Items b	30	A	309, Line 1b (2)	
397	394	Description of Income Items c	30	A	309, Line 1c (2)	
398	395	Amt Income Listed Report AZ Oth St Cntry a	10	N	309, Line 2a (2)	
399	396	Amt Income Listed Report AZ Oth St Cntry b	10	N	309, Line 2b (2)	
400	397	Amt Income Listed Report AZ Oth St Cntry c	10	N	309, Line 2c (2)	
401	398	Amt Income Include AZ Adj Gross a	10	N	309, Line 3a (2)	
402	399	Amt Income Include AZ Adj Gross b	10	N	309, Line 3b (2)	
403	400	Amt Income Include AZ Adj Gross c	10	N	309, Line 3c (2)	
404	401	Amt Income Include Oth Adj Gross a	10	N	309, Line 4a (2)	
405	402	Amt Income Include Oth Adj Gross b	10	N	309, Line 4b (2)	
406	403	Amt Income Include Oth Adj Gross c	10	N	309, Line 4c (2)	
407	404	Amt Income Taxable by Both AZ Oth a	10	N	309, Line 5a (2)	Enter smaller of Line 3 or 4
408	405	Amt Income Taxable by Both AZ Oth b	10	N	309, Line 5b (2)	Enter smaller of Line 3 or 4
409	406	Amt Income Taxable by Both AZ Oth c	10	N	309, Line 5c (2)	Enter smaller of Line 3 or 4
410	407	Tot Income Taxable by Both AZ Other	10	N	309, Line 6 (2)	Add Line 5 a, b, and c
411	408	AZ Tax Liable Less Credits	10	N	309, Line 7 (2)	
412	409	Amt Part1 Line6	10	N	309, Line 8 (2)	Amount from Part 1 L6
413	410	Amt AZ Income Tax Imposed	10	N	309, Line 9 (2)	
414	411	Pct Income Taxable by Both AZ Oth1	6	D(4,3)	309, Line 10 (2)	Divide Line 8 by Line 9 (Cannot be greater than 1.000)
415	412	Amt AZ Tax Liability After Credits	10	N	309, Line 11 (2)	Multiply Line 7 by the Decimal on Line 10
416	413	Amt Income Tax Paid St or Cntry	10	N	309, Line 12b (2)	
417	414	Tot Income Taxable By Both	10	N	309, Line 13 (2)	Amount from Part 1 L6
418	415	Tot Income Taxable By Other	10	N	309, Line 14 (2)	
419	416	Pct Income Taxable by Other	6	D(4,3)	309, Line 15 (2)	Divide Line 13 by Line 14 (Cannot be greater than 1.000)
420	417	Tot Amt Tax Paid Other	10	N	309, Line 16 (2)	Multiply Line 12 by the Decimal on Line 15
421	418	Credit Allow Tax Paid Other	10	N	309, Line 17 (2)	Enter smaller of Line 11 or 16 and on Form 301, Part 1, line 3, column a
422	419	Address of Solar Energy Device	35	A/N	310, Line 1a	
423	420	City of Solar Energy Device	21	A	310, Line 1b	
424	421	State of Solar Energy Device	2	A	310, Line 1c	
425	422	Zip Code of Solar Energy Device	9	N	310, Line 1d	Include zip plus 4 in last 4 digits or zero fill if not available
426	423	Cost of Solar Energy Device	10	N	310, Line 2	
427	424	Percentage of Cost Solar Energy Device	10	N	310, Line 3	AZ Credit Form 310 Multiply Line 2 by .25 (25%)
428	425	Enter Lesser of Line 3 or \$1000	10	N	310, Line 4	
429	426	Amt Credit Prior Years	10	N	310, Line 5	
430	427	Total Credit Current Prior Years	10	N	310, Line 6	Add Lines 4 and 5
431	428	Enter Lesser of Line 6 or \$1000	10	N	310, Line 7	
432	429	Subtotal Allowable Credit	10	N	310, Line 8	Subtract Line 5 from Line 7
433	430	Total Allowable Credit	10	N	310, Line 9	Enter smaller of Line 4 or Line 8
434	431	Original Credit Amount 10b	10	N	310, Line 10b	Enter Amount from Prior Year 5
435	432	Previous Used Amount 10c	10	N	310, Line 10c	Enter Amount from Prior Year 5
436	433	Available Carryover Amount 10d	10	N	310, Line 10d	Enter Amount from Prior Year 5
437	434	Original Credit Amount 11b	10	N	310, Line 11b	Enter Amount from Prior Year 4
438	435	Previous Used Amount 11c	10	N	310, Line 11c	Enter Amount from Prior Year 4
439	436	Available Carryover Amount 11d	10	N	310, Line 11d	Enter Amount from Prior Year 4
440	437	Original Credit Amount 12b	10	N	310, Line 12b	Enter Amount from Prior Year 3
441	438	Previous Used Amount 12c	10	N	310, Line 12c	Enter Amount from Prior Year 3
442	439	Available Carryover Amount 12d	10	N	310, Line 12d	Enter Amount from Prior Year 3
443	440	Original Credit Amount 13b	10	N	310, Line 13b	Enter Amount from Prior Year 2
444	441	Previous Used Amount 13c	10	N	310, Line 13c	Enter Amount from Prior Year 2
445	442	Available Carryover Amount 13d	10	N	310, Line 13d	Enter Amount from Prior Year 2
446	443	Original Credit Amount 14b	10	N	310, Line 14b	Enter Amount from Prior Year 1
447	444	Previous Used Amount 14c	10	N	310, Line 14c	Enter Amount from Prior Year 1

448	445	Available Carryover Amount 14d	10	N	310, Line 14d	Enter Amount from Prior Year 1
449	446	Total Available Carryover	10	N	310, Line 15	Add Lines 10 through 14 column d
450	447	Current Year Credit	10	N	310, Line 16	Amount from Part 1 L9 and enter on Form 301, Part 1, line 4, column a
451	448	Current Available Carryover	10	N	310, Line 17	Amount from Part 2 L15 and enter on Form 301, Part 1, line 4, column b
452	449	Total Available Credit	10	N	310, Line 18	Add Lines 16 and 17 and enter on Form 301, Part 1, line 4, column c
453	450	Qualifying Charity Code 1	5	N	321, Line 1b	
454	451	Name of Qualifying Charity 1	30	A	321, Line 1c	
455	452	Amt Contributed 1	10	N	321, Line 1d	
456	453	Qualifying Charity Code 2	5	N	321, Line 2b	
457	454	Name of Qualifying Charity 2	30	A	321, Line 2c	
458	455	Amount Contributed 2	10	N	321, Line 2d	
459	456	Qualifying Charity Code 3	5	N	321, Line 3b	
460	457	Name of Qualifying Charity 3	30	A	321, Line 3c	
461	458	Amount Contributed 3	10	N	321, Line 3d	
462	459	Continuation Sheet 4h or Zero	10	N	321, Line 4	
463	460	Total Contributions Charitable Organizations	10	N	321, Line 5	Add lines 1-4 Column d
464	461	Qualifying Charity Code 4	5	N	321, Line 6b	
465	462	Name of Qualifying Charity 4	30	A	321, Line 6c	
466	463	Amt Contributed 4	10	N	321, Line 6d	
467	464	Qualifying Charity Code 5	5	N	321, Line 7b	
468	465	Name of Qualifying Charity 5	30	A	321, Line 7c	
469	466	Amount Contributed 5	10	N	321, Line 7d	
470	467	Qualifying Charity Code 6	5	N	321, Line 8b	
471	468	Name of Qualifying Charity 6	30	A	321, Line 8c	
472	469	Amount Contributed 6	10	N	321, Line 8d	
473	470	Continuation Sheet 9h or Zero	10	N	321, Line 9	
474	471	Total Qualifying Charity2	10	N	321, Line 10	Add lines 6-9 Column c
475	472	Total Cash Contri Qual Charity	10	N	321, Line 11	AZ Credit Form 321 Add Lines 5 and 10
476	473	Allowable Charity Credit	10	N	321, Line 12	\$400 Married Taxpayer Enter \$800
477	474	Current Year's Qualifying Charity Credit	10	N	321, Line 13	Enter smaller of Line 11 or Line 12
478	475	Original Credit Amount 14b	10	N	321, Line 14b	Enter Amount from Prior Year 5
479	476	Previous Used Amount 14c	10	N	321, Line 14c	Enter Amount from Prior Year 5
480	477	Available Credit Carryover 14d	10	N	321, Line 14d	Enter Amount from Prior Year 5
481	478	Original Credit Amount 15b	10	N	321, Line 15b	Enter Amount from Prior Year 4
482	479	Previous Used Amount 15c	10	N	321, Line 15c	Enter Amount from Prior Year 4
483	480	Previous Used Amount 15d	10	N	321, Line 15d	Enter Amount from Prior Year 4
484	481	Original Credit Amount 16b	10	N	321, Line 16b	Enter Amount from Prior Year 3
485	482	Previous Used Amount 16c	10	N	321, Line 16c	Enter Amount from Prior Year 3
486	483	Available Credit Carryover 16d	10	N	321, Line 16d	Enter Amount from Prior Year 3
487	484	Original Credit Amount 17b	10	N	321, Line 17b	Enter Amount from Prior Year 2
488	485	Previous Used Amount 17c	10	N	321, Line 17c	Enter Amount from Prior Year 2
489	486	Available Credit Carryover 17d	10	N	321, Line 17d	Enter Amount from Prior Year 2
490	487	Original Credit Amount 18b	10	N	321, Line 18b	Enter Amount from Prior Year 1
491	488	Previous Used Amount 18c	10	N	321, Line 18c	Enter Amount from Prior Year 1
492	489	Available Credit Carryover 18d	10	N	321, Line 18d	Enter Amount from Prior Year 1
493	490	Total Available Credit Carryover	10	N	321, Line 19	Add Lines 14 through 18 Column d
494	491	Current Yr's Credit	10	N	321, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 7, column a
495	492	Available Carryover	10	N	321, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 7, column b
496	493	Total Available Credit	10	N	321, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 7, column c
497	494	CTDS Code 1	9	N	322, Line 1b	
498	495	Name of Public School 1	30	A	322, Line 1c	
499	496	School District Name/Number 1	30	A	322, Line 1d	
500	497	Amt of Fees Paid 1	10	N	322, Line 1e	
501	498	CTDS Code 2	9	N	322, Line 2b	
502	499	Name of Public School 2	30	A	322, Line 2c	
503	500	School District Name/Number 2	30	A	322, Line 2d	
504	501	Amt of Fees Paid 2	10	N	322, Line 2e	
505	502	CTDS Code 3	9	N	322, Line 3b	
506	503	Name of Public School 3	30	A	322, Line 3c	
507	504	School District Name/Number 3	30	A	322, Line 3d	
508	505	Amt of Fees Paid 3	10	N	322, Line 3e	
509	506	Continuation Sheet 4h or Zero	10	N	322, Line 4	
510	507	Cash Contributions Public Schools	10	N	322, Line 5	Add lines 1-4 Column e
511	508	CTDS Code 6	9	N	322, Line 6b	
512	509	Name of Public School 6	30	A	322, Line 6c	
513	510	School District Name/Number 6	30	A	322, Line 6d	
514	511	Amt of Fees Paid 6	10	N	322, Line 6e	
515	512	CTDS Code 7	9	N	322, Line 7b	
516	513	Name of Public School 7	30	A	322, Line 7c	
517	514	School District Name/Number 7	30	A	322, Line 7d	
518	515	Amt of Fees Paid 7	10	N	322, Line 7e	
519	516	CTDS Code 8	9	N	322, Line 8b	
520	517	Name of Public School 8	30	A	322, Line 8c	
521	518	School District Name/Number 8	30	A	322, Line 8d	
522	519	Amt of Fees Paid 8	10	N	322, Line 8e	
523	520	Continuation Sheet 9h or Zero	10	N	322, Line 9	
524	521	Cash Contributions Public Schools2	10	N	322, Line 10	Add lines 6-9 Column d

525	522	Total Cash and Credit Contri Pub Schools	10	N	322, Line 11	Add Lines 5 and 10
526	523	Allowable Cash Contributions Public Schools	10	N	322, Line 12	Enter \$400
527	524	Current Year's Credit	10	N	322, Line 13	Enter smaller of Line 11 or Line 12
528	525	Original Credit Amount 14	10	N	322, Line 14b	Enter Amount from Prior Year 5
529	526	Previous Used Amount 14	10	N	322, Line 14c	Enter Amount from Prior Year 5
530	527	Available Credit Carryover 14	10	N	322, Line 14d	Enter Amount from Prior Year 5
531	528	Original Credit Amount 15	10	N	322, Line 15b	Enter Amount from Prior Year 4
532	529	Previous Used Amount 15	10	N	322, Line 15c	Enter Amount from Prior Year 4
533	530	Available Credit Carryover 15	10	N	322, Line 15d	Enter Amount from Prior Year 4
534	531	Original Credit Amount 16	10	N	322, Line 16b	Enter Amount from Prior Year 3
535	532	Previous Used Amount 16	10	N	322, Line 16c	Enter Amount from Prior Year 3
536	533	Available Credit Carryover 16	10	N	322, Line 16d	Enter Amount from Prior Year 3
537	534	Original Credit Amount 17	10	N	322, Line 17b	Enter Amount from Prior Year 2
538	535	Previous Used Amount 17	10	N	322, Line 17c	Enter Amount from Prior Year 2
539	536	Available Credit Carryover 17	10	N	322, Line 17d	Enter Amount from Prior Year 2
540	537	Original Credit Amount 18	10	N	322, Line 18b	Enter Amount from Prior Year 1
541	538	Previous Used Amount 18	10	N	322, Line 18c	Enter Amount from Prior Year 1
542	539	Available Credit Carryover 18	10	N	322, Line 18d	Enter Amount from Prior Year 1
543	540	Total Available Carryover	10	N	322, Line 19	Add lines 14-18 Column d
544	541	Current Year's Total Credit	10	N	322, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 8, column a
545	542	Available Credit Carryover	10	N	322, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 8, column b
546	543	Total Available Credit	10	N	322, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 8, column c
547	544	Name of School 1	30	A	323, Line 1b	
548	545	Street Address of School 1	30	A/N	323, Line 1c	
549	546	City State of School 1	30	A	323, Line 1d	
550	547	Amt of Contribution School 1	10	N	323, Line 1e	
551	548	Name of School 2	30	A	323, Line 2b	
552	549	Street Address of School 2	30	A/N	323, Line 2c	
553	550	City State of School 2	30	A	323, Line 2d	
554	551	Amt of Contribution School 2	10	N	323, Line 2e	
555	552	Name of School 3	30	A	323, Line 3b	
556	553	Street Address of School 3	30	A/N	323, Line 3c	
557	554	City State of School 3	30	A	323, Line 3d	
558	555	Amt of Contribution School 3	10	N	323, Line 3e	
559	556	Continuation Sheet 4h or Zero	10	N	323, Line 4	
560	557	Total Contributions School Prev Tuition	10	N	323, Line 5	Add lines 1-4 Column e
561	558	Name of School 6	30	A	323, Line 6b	
562	559	Street Address of School 6	30	A/N	323, Line 6c	
563	560	City State of School 6	30	A	323, Line 6d	
564	561	Amt of Contribution School 6	10	N	323, Line 6e	
565	562	Name of School 7	30	A	323, Line 7b	
566	563	Street Address of School 7	30	A/N	323, Line 7c	
567	564	City State of School 7	30	A	323, Line 7d	
568	565	Amt of Contribution School 7	10	N	323, Line 7e	
569	566	Name of School 8	30	A	323, Line 8b	
570	567	Street Address of School 8	30	A/N	323, Line 8c	
571	568	City State of School 8	30	A	323, Line 8d	
572	569	Amt of Contribution School 8	10	N	323, Line 8e	
573	570	Continuation Sheet 9h or Zero			323, Line 9	Amount from line 9h of Continuation Sheet or Zero.
574	571	Total Contributions School Tuition	10	N	323, Line 10	Add lines 6-9 Column d
575	572	Total Amt of Contribution	10	N	323, Line 11	Add Lines 5 and 10
576	573	Allowable Contributions School Tuition	10	N	323, Line 12	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245</b>
577	574	Current Year's Credit	10	N	323, Line 13	Enter smaller of Line 11 or Line 12
578	575	Original Credit Amount 14	10	N	323, Line 14b	Enter Amount from Prior Year 5
579	576	Previous Used Amount 14	10	N	323, Line 14c	Enter Amount from Prior Year 5
580	577	Available Credit Carryover 14	10	N	323, Line 14d	Enter Amount from Prior Year 5
581	578	Original Credit Amount 15	10	N	323, Line 15b	Enter Amount from Prior Year 4
582	579	Previous Used Amount 15	10	N	323, Line 15c	Enter Amount from Prior Year 4
583	580	Available Credit Carryover 15	10	N	323, Line 15d	Enter Amount from Prior Year 4
584	581	Original Credit Amount 16	10	N	323, Line 16b	Enter Amount from Prior Year 3
585	582	Previous Used Amount 16	10	N	323, Line 16c	Enter Amount from Prior Year 3
586	583	Available Credit Carryover 16	10	N	323, Line 16d	Enter Amount from Prior Year 3
587	584	Original Credit Amount 17	10	N	323, Line 17b	Enter Amount from Prior Year 2
588	585	Previous Used Amount 17	10	N	323, Line 17c	Enter Amount from Prior Year 2
589	586	Available Credit Carryover 17	10	N	323, Line 17d	Enter Amount from Prior Year 2
590	587	Original Credit Amount 18	10	N	323, Line 18b	Enter Amount from Prior Year 1
591	588	Previous Used Amount 18	10	N	323, Line 18c	Enter Amount from Prior Year 1
592	589	Available Credit Carryover 18	10	N	323, Line 18d	Enter Amount from Prior Year 1
593	590	Total Available Carryover	10	N	323, Line 19	Add lines 14-18 Column d
594	591	Current Year's Total Credit	10	N	323, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 9, column a
595	592	Available Credit Carryover	10	N	323, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 9, column b
596	593	Total Available Credit	10	N	323, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 9, column c
597	594	Total Contribs Current Tx Yr	10	N	323, Line 23	
598	595	Max Credit Allow CR323	10	N	323, Line 24	<b>Revised threshold amounts - Single Taxpayer or Heads of Household Enter \$623 Married Taxpayer Enter \$1245</b>
599	596	Total Excess Contributions	10	N	323, Line 25	Subtract line 24 from line 23 or zero
600	597	ADVS Receipt Yes	1	A	340, Box 1-YES	X or null

601	598	ADVS Receipt No	1	A	340, Box 1-NO	X or null
602	599	Qualified Donations pre-9/11	10	N	340, Line 2	
603	600	Qualified Donations post-9/11	10	N	340, Line 3	
604	601	Total Qualified Donations	10	N	340, Line 4	Add lines 2 and 3
605	602	Allowable Qualified Donations	10	N	340, Line 5	Single Taxpayer or Heads of Household Enter \$200 Married Taxpayer
606	603	Current Year's Credit	10	N	340, Line 6	Enter smaller of Line 4 or Line 5. Form 301, Part 1, line 16, columns a and c
607	604	Claiming School Credit Form 323 Yes	1	A	348, Box 1a-YES	X or null
608	605	Claiming School Credit Form 323 No	1	A	348, Box 1a-NO	X or null
609	606	Excess School Credit Form 323 Yes	1	A	348, Box 1b-YES	X or null
610	607	Excess School Credit Form 323 No	1	A	348, Box 1b-NO	X or null
611	608	Claiming Carryover Only Yes	1	A	348, Box 1c-YES	X or null
612	609	Claiming Carryover Only No	1	A	348, Box 1c-NO	X or null
613	610	Name of School 1	30	A	348, Line 2b	
614	611	Address of School 1	30	A/N	348, Line 2c	
615	612	City State of School 1	30	A	348, Line 2d	
616	613	Amt of Contribution 1	10	N	348, Line 2e	
617	614	Name of School 2	30	A	348, Line 3b	
618	615	Address of School 2	30	A/N	348, Line 3c	
619	616	City State of School 2	30	A	348, Line 3d	
620	617	Amt of Contribution 2	10	N	348, Line 3e	
621	618	Name of School 3	30	A	348, Line 4b	
622	619	Address of School 3	30	A/N	348, Line 4c	
623	620	City State of School 3	30	A	348, Line 4d	
624	621	Amt of Contribution 3	10	N	348, Line 4e	
625	622	Continuation Sheet 5h or Zero	10	N	348, Line 5	
626	623	Total Contributions Certified School Tuition Prev Yr	10	N	348, Line 6	Add Lines 2-5 Column e
627	624	Name of School 4	30	A	348, Line 7b	
628	625	Address of School 4	30	A/N	348, Line 7c	
629	626	City State of School 4	30	A	348, Line 7d	
630	627	Amt of Contribution 4	10	N	348, Line 7e	
631	628	Name of School 5	30	A	348, Line 8b	
632	629	Address of School 5	30	A/N	348, Line 8c	
633	630	City State of School 5	30	A	348, Line 8d	
634	631	Amt of Contribution 5	10	N	348, Line 8e	
635	632	Name of School 6	30	A	348, Line 9b	
636	633	Address of School 6	30	A/N	348, Line 9c	
637	634	City State of School 6	30	A	348, Line 9d	
638	635	Amt of Contribution 6	10	N	348, Line 9e	
639	636	Amount from line 10h of Continuation Sheet or Zero.	10	N	348, Line 10	Amount from line 10h of Continuation Sheet or Zero.
640	637	Total Contributions Certified School Tuition	10	N	348, Line 11	Add lines 7-10 Column d
641	638	Total Contributions Prev and Curr	10	N	348, Line 12	Add Line 6 and 11
642	639	Allowable Credit Claimed Form 323	10	N	348, Line 13	Single Taxpayer or Heads of Household Enter <b>\$623</b> Married Taxpayer Enter <b>\$1245</b>
643	640	Potential Credit	10	N	348, Line 14	Subtract Line 13 from Line 12
644	641	Allowable Max Credit	10	N	348, Line 15	<b>Revised threshold amounts</b> - Single Taxpayer or Heads of Household Enter <b>\$620</b> Married Taxpayer Enter <b>\$1238</b>
645	642	Current Year's Credit	10	N	348, Line 16	Enter the smaller of Line 14 or Line 15
646	643	Original Credit Amount 17b	10	N	348, Line 17b	Enter Amount from Prior Year 5
647	644	Previous Used Amount 17c	10	N	348, Line 17c	Enter Amount from Prior Year 5
648	645	Available Credit Carryover 17d	10	N	348, Line 17d	Enter Amount from Prior Year 5
649	646	Original Credit Amount 18b	10	N	348, Line 18b	Enter Amount from Prior Year 4
650	647	Previous Used Amount 18c	10	N	348, Line 18c	Enter Amount from Prior Year 4
651	648	Available Credit Carryover 18d	10	N	348, Line 18d	Enter Amount from Prior Year 4
652	649	Original Credit Amount 19b	10	N	348, Line 19b	Enter Amount from Prior Year 3
653	650	Previous Used Amount 19c	10	N	348, Line 19c	Enter Amount from Prior Year 3
654	651	Available Credit Carryover 19d	10	N	348, Line 19d	Enter Amount from Prior Year 3
655	652	Original Credit Amount 20b	10	N	348, Line 20b	Enter Amount from Prior Year 2
656	653	Previous Used Amount 20c	10	N	348, Line 20c	Enter Amount from Prior Year 2
657	654	Available Credit Carryover 20d	10	N	348, Line 20d	Enter Amount from Prior Year 2
658	655	Original Credit Amount 21b	10	N	348, Line 21b	Enter Amount from Prior Year 1
659	656	Previous Used Amount 21c	10	N	348, Line 21c	Enter Amount from Prior Year 1
660	657	Available Credit Carryover 21d	10	N	348, Line 21d	Enter Amount from Prior Year 1
661	658	Total Available Carryover	10	N	348, Line 22	Add lines 17-21 column d
662	659	Current Year's Total Credit	10	N	348, Line 23	Amount from Part 1 L16 and enter on Form 301, Part 1, line 21, column a
663	660	Available Credit Carryover	10	N	348, Line 24	Amount from Part 2 L22 and enter on Form 301, Part 1, line 21, column b
664	661	Total Available Credit	10	N	348, Line 25	Add lines 23 and 24 and enter on Form 301, Part 1, line 21, column c
665	662	Foster Care Charity Code 1	5	N	352, Line 1b	
666	663	Name of Qualifying Foster Care Charity 1	30	A	352, Line 1c	
667	664	Amt Contributed 1	10	N	352, Line 1d	
668	665	Foster Care Charity Code 2	5	N	352, Line 2b	
669	666	Name of Qualifying Foster Care Charity 2	30	A	352, Line 2c	
670	667	Amount Contributed 2	10	N	352, Line 2d	
671	668	Foster Care Charity Code 3	5	N	352, Line 3b	
672	669	Name of Qualifying Foster Care Charity 3	30	A	352, Line 3c	
673	670	Amt Contributed 3	10	N	352, Line 3d	
674	671	Continuation Sheet 4h or Zero	10	N	352, Line 4	
675	672	Total Qualifying Foster Care Charity	10	N	352, Line 5	Add lines 1-4 Column d
676	673	Foster Care Charity Code 4	5	N	352, Line 6b	

677	674	Name of Qualifying Foster Care Charity 4	30	A	352, Line 6c	
678	675	Amt Contributed 4	10	N	352, Line 6d	
679	676	Foster Care Charity Code 5	5	N	352, Line 7b	
680	677	Name of Qualifying Foster Care Charity 5	30	A	352, Line 7c	
681	678	Amount Contributed 5	10	N	352, Line 7d	
682	679	Foster Care Charity Code 6	5	N	352, Line 8b	
683	680	Name of Qualifying Foster Care Charity 6	30	A	352, Line 8c	
684	681	Amt Contributed 6	10	N	352, Line 8d	
685	682	Continuation Sheet 9h or Zero	10	N	352, Line 9	
686	683	Total Qualifying Charity2	10	N	352, Line 10	Add lines 6-9 Column c
687	684	Total Cash Contri Qual Charity	10	N	352, Line 11	Add lines 5 and 10
688	685	Allowable Charity Credit	10	N	352, Line 12	Enter \$1000
689	686	Current Year's Qualifying Charity Credit	10	N	352, Line 13	Enter smaller of Line 11 or Line 12
690	687	Original Credit Amount 14b	10	N	352, Line 14b	Enter Amount from Prior Year 4
691	688	Previous Used Amount 14c	10	N	352, Line 14c	Enter Amount from Prior Year 4
692	689	Available Credit Carryover 14d	10	N	352, Line 14d	Enter Amount from Prior Year 4
693	690	Original Credit Amount 15b	10	N	352, Line 15b	Enter Amount from Prior Year 3
694	691	Previous Used Amount 15c	10	N	352, Line 15c	Enter Amount from Prior Year 3
695	692	Available Credit Carryover 15d	10	N	352, Line 15d	Enter Amount from Prior Year 3
696	693	Original Credit Amount 16b	10	N	352, Line 16b	Enter Amount from Prior Year 2
697	694	Previous Used Amount 16c	10	N	352, Line 16c	Enter Amount from Prior Year 2
698	695	Available Credit Carryover 16d	10	N	352, Line 16d	Enter Amount from Prior Year 2
699	696	Original Credit Amount 17b	10	N	352, Line 17b	Enter Amount from Prior Year 1
700	697	Previous Used Amount 17c	10	N	352, Line 17c	Enter Amount from Prior Year 1
701	698	Available Credit Carryover 17d	10	N	352, Line 17d	Enter Amount from Prior Year 1
702	699	Original Credit Amount 18b	10	N	352, Line 18b	Enter Amount from Prior Year 0
703	700	Previous Used Amount 18c	10	N	352, Line 18c	Enter Amount from Prior Year 0
704	701	Available Credit Carryover 18d	10	N	352, Line 18d	Enter Amount from Prior Year 0
705	702	Total Available Credit Carryover	10	N	352, Line 19	Add Lines 14 through 18 Column d
706	703	Current Yr's Credit	10	N	352, Line 20	Amount from Part 1 L13 and enter on Form 301, Part 1, line 22, column a
707	704	Available Carryover	10	N	352, Line 21	Amount from Part 2 L19 and enter on Form 301, Part 1, line 22, column b
708	705	Total Available Credit	10	N	352, Line 22	Add lines 20 and 21 and enter on Form 301, Part 1, line 22, column c
709	706	Trailer	5	A	*EOD*	

Arizona 140PTC - Property Tax Credit						
2D Barcode Record Layout						
2021 FIELD NO	2022 FIELD NO	FIELD NAME	LENGTH	TYPE	FORM & Line Number	BUSINESS RULE
1	1	Header version	2	A		T1
2	2	Software Developer Code	4	N		NACTP assigned code
3	3	Version Number	2	N		01; use 2 digits (leading zero)
4	4	Form Type	6	A		140PTC
5	5	Form Year	4	N	140PTC, TOP	2022
6	6	Primary First Name	10	A	140PTC, 1	
7	7	Primary Middle Initial	1	A	140PTC, 1	
8	8	Primary Last Name	35	A	140PTC, 1	
9	9	Primary SSN	9	N	140PTC, 1	No hyphens
10	10	Spouse First Name	10	A	140PTC, 1	Spouse Name required when MFJ or MFS
11	11	Spouse Middle Initial	1	A	140PTC, 1	Spouse Name required when MFJ or MFS
12	12	Spouse Last Name	35	A	140PTC, 1	Spouse Name required when MFJ or MFS
13	13	Spouse SSN	9	N	140PTC, 1	Spouse SSN required when MFJ or MFS; No hyphens
14	14	Address line 1	35	A/N	140PTC, 2	Address line 1 or % (care of) line or recipient name if TP is deceased
15	15	Address line 2	35	A/N	140PTC, 2	Address line 2 or Address line if 1 is % or deceased TP
16	16	City	21	A	140PTC, 3	
17	17	State	2	A	140PTC, 3	
18	18	Zip Code	9	N	140PTC, 3	Include zip plus 4 in last 4 digits or zero fill if not available
19	19	Daytime Number	10	N	140PTC, 94	
20	20	Date of Birth	8	N	140PTC, 79	MMDDCCYY (this is a required field)
21	21	6 Month Extension	1	A	140 PTC, 82F	X or null
22	22	Rent Yes	1	A	140 PTC, 4	X or null
23	23	Own Yes	1	A	140 PTC, 4	X or null
24	24	Full Year Resident Yes	1	A	140 PTC, 5	X or null
25	25	Full Year Resident No	1	A	140 PTC, 5	X or null
26	26	Property Tax Paid Yes	1	A	140 PTC, 6	X or null
27	27	Property Tax Paid No	1	A	140 PTC, 6	X or null
28	28	PTR per household Yes	1	A	140 PTC, 7	X or null
29	29	PTR per household No	1	A	140 PTC, 7	X or null
30	30	Over 65 Yes	1	A	140 PTC, 8	X or null
31	31	Over 65 No	1	A	140 PTC, 8	X or null
32	32	Title 16 Yes	1	A	140 PTC, 9	X or null
33	33	Title 16 No	1	A	140 PTC, 9	X or null
34	34	Income	10	N	140 PTC, Line 10	
35	35	Live Alone Yes	1	A	140 PTC, 11a	X or null
36	36	Live Alone No	1	A	140 PTC, 11b	X or null
37	37	Tax Credit	10	N	140 PTC, Line 11	
38	38	Amt Property Tax Own	10	N	140 PTC, Line 12	
39	39	Amt Property Tax Rent	10	N	140 PTC, Line 13	
40	40	Tot Property Tax Paid	10	N	140 PTC, Line 14	Add lines 12 and 13
41	41	SubTotal Credit	10	N	140 PTC, Line 15	Smaller of line 11 or 14
42	42	Taxpayer Name	35	A	140 PTC, 16	Comma Delimited
43	43	Taxpayer SSN	9	N	140 PTC, 16	No hyphens
44	44	Address City State Zip	35	A/N	140 PTC, 16	Comma Delimited
45	45	Excise Tax Credit	10	N	140 PTC, Line 17	From page 2, Part 2, line 6
46	46	Total Dependents	10	N	140 PTC, Line 18	From page 2, Part 2, line 2
47	47	Total Credit	10	N	140 PTC, Line 19	Add lines 15 and 17
48	48	Foreign Account	1	A	140 PTC, 19A	Y or Null; If "Y", Fields 49-52 should be disabled.
49	49	Dir Dep Routing Nbr	9	N	140 PTC, 98	For direct deposit; direct debit is not supported.
50	50	Dir Dep Account Nbr	17	A/N	140 PTC, 98	For direct deposit; direct debit is not supported.
51	51	Dir Dep Checking	1	A	140 PTC, 98	X or null; direct deposit only
52	52	Dir Dep Savings	1	A	140 PTC, 98	X or null; direct deposit only
53	53	Wages You	10	N	140 PTCPart1A1	
54	54	Wages Spouse	10	N	140 PTCPart1A2	
55	55	Wages Other	10	N	140 PTCPart1A3	
56	56	Total Wages	10	N	140 PTCPart1A4	Total of (A1+A2+A3)
57	57	Div & Int You	10	N	140 PTCPart1B1	
58	58	Div & Int Spouse	10	N	140 PTCPart1B2	
59	59	Div & Int Other	10	N	140 PTCPart1B3	
60	60	Total Div & Int	10	N	140 PTCPart1B4	Total of (B1+B2+B3)
61	61	Bus Farm Income You	10	N	140 PTCPart1C1	
62	62	Bus Farm Inc Spouse	10	N	140 PTCPart1C2	

63	63	Bus Farm Inc Other	10	N	140PTCPart1C3	
64	64	Total Bus Farm Inc	10	N	140PTCPart1C4	Total of (C1+C2+C3)
65	65	Gain/Loss Prop You	10	N	140PTCPart1D1	
66	66	GainLoss Prop Spouse	10	N	140PTCPart1D2	
67	67	GainLoss Prop Other	10	N	140PTCPart1D3	
68	68	TotalGainLoss Prop	10	N	140PTCPart1D4	Total of (D1+D2+D3)
69	69	Pension You	10	N	140PTCPart1E1	
70	70	Pension Spouse	10	N	140PTCPart1E2	
71	71	Pension Other	10	N	140PTCPart1E3	
72	72	Total Pension	10	N	140PTCPart1E4	Total of (E1+E2+E3)
73	73	RentRoyalty IncYou	10	N	140PTCPart1F1	
74	74	RentRoyaltyInc Spous	10	N	140PTCPart1F2	
75	75	RentRoyalty Inc Other	10	N	140PTCPart1F3	
76	76	Total RentRoyalty Inc	10	N	140PTCPart1F4	Total of (F1+F2+F3)
77	77	Part, Estate, Trust You	10	N	140PTCPart1G1	
78	78	PartEstateTrt Spouse	10	N	140PTCPart1G2	
79	79	PartEstateTrt Other	10	N	140PTCPart1G3	
80	80	Tot PartEstateTrt Inc	10	N	140PTCPart1G4	Total of (G1+G2+G3)
81	81	Alimony You	10	N	140PTCPart1H1	
82	82	Alimony Spouse	10	N	140PTCPart1H2	
83	83	Alimony Other	10	N	140PTCPart1H3	
84	84	Total Alimony	10	N	140PTCPart1H4	Total of (H1+H2+H3)
85	85	Other Income You	10	N	140PTCPart1I1	
86	86	Other Income Spouse	10	N	140PTCPart1I2	
87	87	Other Income Other	10	N	140PTCPart1I3	
88	88	Total Other Income	10	N	140PTCPart1I4	Total of (I1+I2+I3)
89	89	Tot Household Income	10	N	140PTCPart1J	Add lines A - I in column 4
90	90	Dependent 1 Name	20	A	140PTC Part2, 1a	
91	91	Dependent 1 SSN	9	N	140PTC Part2, 1a	No hyphens
92	92	Dep 1 Relationship	12	A	140PTC Part2, 1a	
93	93	Dependent 1 Months	2	N	140PTC Part2, 1a	
94	94	Dependent 2 Name	20	A	140PTC Part2, 1b	
95	95	Dependent 2 SSN	9	N	140PTC Part2, 1b	No hyphens
96	96	Dep 2 Relationship	12	A	140PTC Part2, 1b	
97	97	Dependent 2 Months	2	N	140PTC Part2, 1b	
98	98	Dependent 3 Name	20	A	140PTC Part2, 1c	
99	99	Dependent 3 SSN	9	N	140PTC Part2, 1c	No hyphens
100	100	Dep 3 Relationship	12	A	140PTC Part2, 1c	
101	101	Dependent 3 Months	2	N	140PTC Part2, 1c	
102	102	Total Dependents	2	N	140PTC Part2, 2	total number of dependents listed on 1a - 1c
103	103	MFJ Claim	1	N	140PTC Part2, 3	
104	104	Household Population	2	N	140PTC Part2, 4	Add lines 2 and 3
105	105	Calculate Credit	10	N	140PTC Part2, 5	Multiply amount on line 4 by \$25
106	106	Total Allowable Credit	10	N	140PTC Part2, 6	Enter smaller of line 5 or \$100
107	107	Primary Occupation	16	A	140PTC, bkpg	
108	108	Spouse Occupation	16	A	140PTC, bkpg	
109	109	Preparer Name	35	A/N	140PTC, bkpg	
110	110	Preparer Address	35	A/N	140PTC, bkpg	
111	111	Preparer City	21	A	140PTC, bkpg	
112	112	Preparer State	2	A	140PTC, bkpg	
113	113	Preparer Zip Code	9	N	140PTC, bkpg	
114	114	Paid Preparer Phone Number	10	N	140PTC, bkpg	
115	115	Preparer FEIN	9	N	140PTC, bkpg	No hyphens
116	116	Trailer	5	A	*EOD*	