

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING MM,DD,YY 2,0,1,9 AND ENDING MM,DD,YY 66F

1 Your First Name and Middle Initial Last Name Enter your SSN(s) Your Social Security Number

1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) Last Name Enter your SSN(s) Spouse's Social Security No.

2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code) 94

3 City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different) 97

FILING STATUS: 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment 5 Head of household... 6 Married filing separate return... 7 Single. EXEMPTIONS: 8 Age 65 or over... 9 Blind... 10a Dependents under 17... 10b Dependents 17 and over... 11a Qualifying parents and grandparents. Includes boxes 81 PM and 80 RCVD.

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

Table for dependent information with columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019, (e) Dependent Age included in: 1 (Box 10a), 2 (Box 10b), (f) IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS.

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

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

Main tax calculation table with rows 12-35. Includes sections for Additions (12-18) and Subtractions (19-35). Total federal adjusted gross income (12) is 00. Subtractions total 00. Final taxable amount (35) is 00.

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

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

Exemptions	36	Other Subtractions from Income. Complete <i>Adjustments to Arizona Gross Income</i> schedule on page 5.....	36		00				
	37	Subtract line 36 from line 35 and enter the difference.....	37		00				
	38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38		00				
	39	Blind: Multiply the number in box 9 by \$1,500.....	39		00				
	40	Other Exemptions. See instructions..... <b>40E</b> <input type="text"/> Multiply the number in box <b>40E</b> by \$2,300.....	40		00				
	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	41		00				
	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37 and enter the difference.....	42		00				
	43	<b>Deductions: Check box and enter amount.</b> See instructions..... <b>43I</b> <input type="checkbox"/> <b>ITEMIZED</b> .. <b>43S</b> <input type="checkbox"/> <b>STANDARD</b>	43		00				
	44	If you checked box <b>43S</b> and claim charitable deductions, Check <b>44C</b> <input type="checkbox"/> <b>Complete page 3.</b> See instructions.....	44		00				
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45		00				
Balance of Tax	46	Compute the tax using amount on line 45 and Tax Table X, Y or Optional Tax Tables.....	46		00				
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 35.....	47		00				
	48	Subtotal of tax: Add lines 46 and 47 and enter the total.....	48		00				
	49	Dependent Tax Credit. See instructions.....	49		00				
	50	Family income tax credit (from the worksheet - see instructions).....	50		00				
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 67.....	51		00				
	52	<b>Balance of tax:</b> Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0".....	52		00				
	53	2019 AZ income tax withheld.....	53		00				
Total Payments and Refundable Credits	54	2019 AZ estimated tax payments.. <b>54a</b> <input type="text"/> <b>00</b> Claim of Right <b>54b</b> <input type="text"/> <b>00</b> Add 54a and 54b.. <b>54c</b>			00				
	55	2019 AZ extension payment (Form 204).....	55		00				
	56	Increased Excise Tax Credit (from the worksheet - see instructions).....	56		00				
	57	Property Tax Credit from Arizona Form 140PTC.....	57		00				
	58	Other refundable credits: Check the box(es) and enter the total amount..... <b>581</b> <input type="checkbox"/> 308-I <b>582</b> <input type="checkbox"/> 349	58		00				
59	<b>Total payments and refundable credits:</b> Add lines 53 through 58 and enter the total.....	59		00					
Tax Due or Overpayment	60	<b>TAX DUE:</b> If line 52 is larger than line 59, subtract line 59 from line 52 and enter amount of tax due. Skip lines 61, 62 and 63.....	60		00				
	61	<b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59 and enter amount of overpayment.....	61		00				
	62	Amount of line 61 to be applied to 2020 estimated tax.....	62		00				
	63	<b>Balance of overpayment:</b> Subtract line 62 from line 61 and enter the difference.....	63		00				
Voluntary Gifts	<b>64 - 74 Voluntary Gifts to:</b>								
		Solutions Teams Assigned to Schools.....	64	<input type="text"/> <b>00</b>	Arizona Wildlife.....	65	<input type="text"/> <b>00</b>		
	Child Abuse Prevention.....	66	<input type="text"/> <b>00</b>	Domestic Violence Shelter.....	67	<input type="text"/> <b>00</b>	Political Gift.....	68	<input type="text"/> <b>00</b>
	Neighbors Helping Neighbors..	69	<input type="text"/> <b>00</b>	Special Olympics.....	70	<input type="text"/> <b>00</b>	Veterans' Donations Fund	71	<input type="text"/> <b>00</b>
	I Didn't Pay Enough Fund.....	72	<input type="text"/> <b>00</b>	Sustainable State Parks and Road Fund.....	73	<input type="text"/> <b>00</b>	Spay/Neuter of Animals..	74	<input type="text"/> <b>00</b>
	75	Political Party (if amount is entered on line 68 - check only one): <b>751</b> <input type="checkbox"/> Democratic <b>752</b> <input type="checkbox"/> Green Party <b>753</b> <input type="checkbox"/> Libertarian <b>754</b> <input type="checkbox"/> Republican							
	76	Estimated payment penalty.....	76				00		
	77	<b>771</b> <input type="checkbox"/> Annualized/Other <b>772</b> <input type="checkbox"/> Farmer or Fisherman <b>773</b> <input type="checkbox"/> Form 221 included							
78	Add lines 64 through 74 and 76; enter the total.....	78				00			
Refund or Amount Owed	79	<b>REFUND:</b> Subtract line 78 from line 63. If less than zero, enter amount owed on line 80.....	79			00			
	<b>Direct Deposit of Refund: Check box 79A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. <b>79A</b> <input type="checkbox"/>								
	<input checked="" type="checkbox"/> <b>C</b> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings	ROUTING NUMBER	<input type="text"/>	ACCOUNT NUMBER	<input type="text"/>				
80	<b>AMOUNT OWED:</b> Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return.....	80				00			

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**PLEASE SIGN HERE**

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ OCCUPATION \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ SPOUSE'S OCCUPATION \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_ PAID PREPARER'S TIN \_\_\_\_\_

PAID PREPARER'S CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ PAID PREPARER'S PHONE NUMBER \_\_\_\_\_

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

## 2019 Form 140 - Standard Deduction Increase for Charitable Contributions

**You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.**

For taxable years beginning from and after December 31, 2018, certain taxpayers electing to take the Standard Deduction may *increase* the standard deduction amount by 25% (.25) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona return.

Charitable contributions (lines C1, C2, and C3) are those gifts allowed on federal 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

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

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

- Enter the amount shown on line C7 on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable deductions on line 44. If you do not check this box, you may be denied the increased standard deduction.

## 2019 Form 140 Dependent and Other Exemption Information

**Include page 4 with your return if:**

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are listing additional qualifying parents and grandparents (for box 11a) from page 1.
  - You are claiming *Other Exemptions* on page 2, line 40.

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

Information used to compute your allowable **Dependent Tax Credit** on page 2, line 49.

**NOTE:** If you have more than three qualifying dependents, you **must** complete Part 1 *and* the worksheet in the instructions, to compute your Dependent Tax Credit on line 49.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019	(e) ✓ Dependent Age included in:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 10a)	2 (Box 10b)	
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part 2: Qualifying parents and grandparents (Box 11a) continued from page 1**

Additional qualifying parents and grandparents information used to compute your allowable exemption on page 2, line 41.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2019
11d					<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>

**Part 3: Other Exemptions**

Information used to compute your allowable **Other Exemptions** on page 2, line 40.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2019
			C1	C2	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Enter the total number of individuals listed in Part 3 in box 40E on page 2, line 40.**

**2019 Form 140 - Adjustments to Arizona Gross Income**  
 Complete and include this schedule with your tax return **only**  
 if you are making any adjustments to your Arizona Gross Income.

**A. Other Additions to Arizona Gross Income - Line 17 (see instructions for more information)**

<b>A</b>	Married Persons Filing Separate returns.....	<b>A</b>	00
<b>B</b>	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	<b>B</b>	00
<b>C</b>	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.....	<b>C</b>	00
<b>D</b>	Items Previously Deducted for Arizona Purposes.....	<b>D</b>	00
<b>E</b>	Claim of Right Adjustment for Amounts Repaid in 2019.....	<b>E</b>	00
<b>F</b>	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	<b>F</b>	00
<b>G</b>	Addition to S corporation Income Due to Claiming Pass-through Credit (Forms 305, 312, 315, 320, and 325)....	<b>G</b>	00
<b>H</b>	Wage Expense for Employers of TANF Recipients who claim a credit (Form 320).....	<b>H</b>	00
<b>I</b>	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338).....	<b>I</b>	00
<b>J</b>	Nonqualified Withdrawals from 529 College Savings Plans.....	<b>J</b>	00
<b>K</b>	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	<b>K</b>	00
<b>L</b>	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Non Resident.....	<b>L</b>	00
<b>M</b>	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona sources prior to Arizona Residency.....	<b>M</b>	00
<b>N</b>	Americans with Disabilities Act - Access Expenditures.....	<b>N</b>	00
<b>O</b>	Amortization or depreciation for child care facility before 1990.....	<b>O</b>	00
<b>P</b>	Other Adjustments related to tax credits.....	<b>P</b>	00
<b>Q</b>	Total Other Additions to Arizona Gross Income: Add all amounts and enter the total here and on page 1, line 17.....	<b>Q</b>	00

**B. Other Subtractions from Arizona Gross Income - Line 36 (see instructions for more information)**

<b>A</b>	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	<b>A</b>	00
<b>B</b>	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.....	<b>B</b>	00
<b>C</b>	Adoption Expense.....	<b>C</b>	00
<b>D</b>	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace.....	<b>D</b>	00
<b>E</b>	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	<b>E</b>	00
<b>F</b>	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits).....	<b>F</b>	00
<b>G</b>	Qualified State Tuition Distributions.....	<b>G</b>	00
<b>H</b>	Subtraction for World War II Victims.....	<b>H</b>	00
<b>I</b>	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year.....	<b>I</b>	00
<b>J</b>	Agricultural Crops Given to Arizona Charities.....	<b>J</b>	00
<b>K</b>	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	<b>K</b>	00
<b>L</b>	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	<b>L</b>	00
<b>M</b>	Long-Term Care Insurance Premiums.....	<b>M</b>	00
<b>N</b>	Americans with Disabilities Act - Access Expenditures.....	<b>N</b>	00
<b>O</b>	Exploration expenses deferred before January 1, 1990.....	<b>O</b>	00
<b>P</b>	Total Other Subtractions from Arizona Gross Income: Add all amounts and enter the total here and on page 2, line 36.....	<b>P</b>	00