

# 2023



## Arizona Department of Revenue Forms Unit

# REPRODUCING TAX FORMS – ARIZONA SPECIFICATIONS

**Arizona Form 140** Resident Personal Income Tax Return **2023**

FOR CALENDAR YEAR **2023**

82F  Check box 82F if filing under extension OR FISCAL YEAR BEGINNING [M/M/D/D] 2,0,2,3 AND ENDING [M/M/D/D] 2,0,Y,Y] 66F

1 Your First Name and Middle Initial Last Name

1 Spouse's First Name and Middle Initial (App. 4 or 6 checked) Last Name

2 Current Home Address - number and street, rural route State ZIP Code Apt. No.

3 City, Town or Post Office

4  Married filing joint return

5  [ ]

Enter your SSN(s) Your Social Security Number Spouse's Social Security No. Daytime Phone (with area code)

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STAPLE ANY ITEMS TO THE RETURN.

**Arizona Form 120** Arizona Corporation Income Tax Return **2023**

For the  calendar year 2023 or  fiscal year beginning [M/M/D/D] 2,0,2,3 and ending [M/M/D/D] 2,0,Y,Y]

Check this box if this return is based on a 52/53 week taxable year.

Business Telephone Number (with area code) Name Employer Identification Number (EIN)

Address - number and street or PO Box State ZIP Code

Business Activity Code (from federal Form 1120) City, Town or Post Office

Name change  Address change

Yes  No

CHECK BOX IF return is filed under extension: 82 82F

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

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**Arizona Form 338** Credit for Investment in Qualified Small Businesses **2023**

Include with your return.

For the calendar year 2023 or fiscal year beginning [M/M/D/D] 2,0,2,3 and ending [M/M/D/D] Y,Y,Y,Y]

Your Name as shown on Form 140, 140PY, 140NR, 140X, 140-SBI, 140NR-SBI, 140PY-SBI, 140X-SBI, 120S or 165 Your Social Security or EIN

Spouse's Name as shown on Form 140, 140PY, 140NR, 140X, 140-SBI, 140NR-SBI, 140PY-SBI or 140X-SBI (if a joint return) Spouse's Social Security Number

**NOTE:** For the year in which the credit is available, you must file your return claiming the credit by the original due date or the extended due date of your return. If you fail to claim this credit for the taxable year on a timely filed return, the credit for that taxable year expires and no carryover will be allowed.

**Part 1 Current Year's Credit**

1 Amount of credit for taxable year 2023 shown on the Arizona Commerce Authority's Authorization of Tax Credits

To be eligible for the credit, you must include a copy of the Arizona Commerce Authority's Authorization

1 00

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## Introduction

This publication provides specifications and an explanation of the approval process the Arizona Department of Revenue uses for all software vendors and other individuals who reproduce the department's official forms.

Please feel free to contact the Forms Unit with any questions or comments you have regarding our forms and approval process. The best way to reach us is to email [AZTaxForms@azdor.gov](mailto:AZTaxForms@azdor.gov).

## Definitions and Abbreviations

- Department – Arizona Department of Revenue
- Official Forms – Any form produced by the department that has an identification number in the lower left.
- Reproductions – Any official form recreated by a software vendor or other individual for the purpose of creating a software package for use in preparing and filing tax returns and other information statements.

## Purpose

Arizona tax laws require taxpayers and other individuals to file tax returns and other information statements with the department and to timely pay all taxes due the state. The department annually develops and publishes forms, instructions, certificates, applications and other documents for software vendors and other individuals to reproduce for software packages and for taxpayers to use in preparing and filing tax returns and other information statements.

The following specifications were created to provide a consistent approach to how the department produces and approves forms. All software vendors and other individuals who reproduce the department's official forms are responsible for following the requirements stated in these specifications.

## Helpful Hints

When submitting your forms for approval, please email them to [AZTaxForms@azdor.gov](mailto:AZTaxForms@azdor.gov). Please make sure to have your compression settings "turned off" when creating and submitting your forms for approval.

Please put the forms in the same order as they appear on your cover sheet or checklist.

When submitting your forms by email, please do not use the same subject on each email; instead use a unique subject for each. Using the same subject for multiple emails may cause an email submitted on an earlier date to be combined with an email sent later and may delay the review and approval of a package.

When providing a copy of a sample-filled form for our review, please insert fictitious names and SSNs or EINs and sample dollar amounts in the money fields instead of using other forms of dummy data. We want to make sure these particular fields are populating correctly. Please review the samples provided on page 3 of this document.

Continue to remind taxpayers and preparers to verify the account and routing numbers used for direct deposit before filing the return with Arizona.

### Form Requirements

- The Forms Unit will accept, for filing purposes, reproductions of official Arizona Department of Revenue forms; however, the Forms Unit may reject, as unacceptable, any reproduction that does not meet the requirements stated in these specifications and has not been approved in advance through the formal approval process.
- All reproductions will go through the formal approval process by the Forms Unit at the Arizona Department of Revenue.
- Reproductions will be proofed on a first-in, first-out basis beginning the first business day in November of each year.
- We will not provide you continuing status, e.g. where the package is in the approval process. **Please do not** contact the Forms Unit to inquire about the status of your submitted forms as responding to inquiries slows the process of proofing forms. If you have not received feedback from the Forms Unit by **Thursday, December 21<sup>st</sup>**, you may send an email to [AZTaxForms@azdor.gov](mailto:AZTaxForms@azdor.gov) to request a status.
- Reproductions shall not be smaller or larger than a standard 8 ½" by 11" piece of paper.
- The Forms Unit uses a pica spacing 6 x 10 grid format for the majority of our forms. There are a few forms however, that remain on a pica spacing 6 x 6 grid format which is unavoidable.
- Font sizes shall not be smaller than 6 points with preference to 7 or 8 points where possible.
- When requesting approval send your request along with one (1) original blank form (without data) and one (1) original that contains "full field" sample data for each form you are requesting approval.
- Sample data should fill the maximum length of every field. Dollar amount samples are preferred for money fields and fictitious SSNs or EINs are preferred for the SSN/EIN fields. Sample data in all other areas of the forms should consist of fictitious sample names, addresses and other information. Please refer to the sample on the next page.

## REPRODUCING TAX FORMS – ARIZONA SPECIFICATIONS

<b>1</b> Your First Name and Middle Initial ThisismyfirstnameMaddeline Mx	Last Name MylastnameisnowMouseman	<b>Enter your SSN(s).</b>	Your Social Security No. 555-46-7890
Spouse's First Name and Middle Initial (if box 4 or 6 checked) <b>1</b> MyspousesfirstnameeisMarcus S	Last Name MylastnameisnowMouseman		Spouse's Social Security No. 789-65-4321
Current Home Address - number and street, rural route <b>2</b> 123456 South Disneyland Circle NorthWestern Drive		Apt. No. 55234999999999	Daytime Phone (with area code) <b>94</b> (602) 123-4567
City, Town or Post Office <b>3</b> Anycityandtowninthestateofazok	State AZ	ZIP Code 85389	Last Names Used in Prior Year(s) Myspouseslastnamewastoupes
<input type="checkbox"/> <i>Check a box to indicate both filing and residency status:</i>			REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

<b>12</b>	<input type="checkbox"/> Part-year resident active military			
<b>13</b>	Exemption – Age 65 or over: Enter number claimed ▶ <b>13</b> <b>2</b>	<b>15</b>	Exemption – Dependents: Enter number claimed ▶ <b>15</b>	
<b>14</b>	Exemption – Blind: Enter number claimed ▶ <b>14</b>	<b>16</b>	Exemption – Qualifying parents or grandparents: Enter number claimed ▶ <b>16</b>	
<b>17</b>	Federal adjusted gross income (from your federal return) .....	<b>17</b>	85,467,800	00
<b>18</b>	Nonresidents and part-year residents only: Enter Arizona gross income here.....	<b>18</b>		00
<b>18a</b>	Arizona Residency: If you checked box 9, 10, 11 or 12 above, divide line 18 by line 17.....			% <span style="border: 1px solid blue; padding: 2px;">Do not type decimal</span>
<b>19</b>	Additions to income .....	<b>19</b>	10,000,000	00
<b>20</b>	Subtotal: Residents: Add line 17 and line 19. Nonresidents and part-year residents: Add lines 18 and 19 .....	<b>20</b>	95,467,800	00
<b>21</b>	Subtractions from income.....	<b>21</b>		00
<b>22</b>	Net capital gain or (loss)..... <b>22A</b>			00
	Net long-term capital gain subtraction from assets acquired after December 31, 2011 .....	<b>22</b>		00
<b>23</b>	<b>Arizona adjusted gross income:</b> Subtract lines 21 and 22 from line 20, and enter the difference .....	<b>23</b>	95,467,800	00
<b>24</b>	Deductions..... <b>24I</b> <input type="checkbox"/> ITEMIZED <b>24S</b> <input checked="" type="checkbox"/> STANDARD	<b>24</b>		00

- At times the Forms Unit uses icons or clip art on our forms to bring emphasis to a particular item or process. The Forms Unit will not reject a form during the formal approval process if these icons or clip art cannot be reproduced.
- “Revenue Use Only” boxes have a standard placement within each tax type and must be positioned as they appear on the department’s forms with only a 1/16” tolerance in any direction.

This chart is based on a 6 x 10 grid and provides a list of forms in numerical and alphabetical order that contain a “Revenue Use Only” box along with the exact placement for the boxes.

Please note there is no longer a right border along the “Revenue Use Only” field.								
Arizona Form	Left Border Horiz Position “X” Axis	Top Border Vertical Position “Y” Axis	Box 88 Height	Middle Border Vertical Position “Y” Axis	Box 81/80 Height	Box 81 /80 Center Brdr Position “X” Axis	Box 81 Width	Box 80 or 66 Width
<b>51</b>	5.5”	15 picas	6 picas	21 picas	3 picas	6.9”	1.4”	1.1”
<b>51T</b>	5.5”	15 picas	6 picas	21 picas	3 picas	6.9”	1.4”	1.1”
<b>99M</b>	5.5”	15 picas	6 picas	21 picas	3 picas	6.9”	1.4”	1.1”
<b>99T</b>	5.5”	15 picas	6 picas	21 picas	3 picas	6.9”	1.4”	1.1”
<b>120</b>	5.5”	15 picas	6 picas	21 picas	3 picas	6.9”	1.4”	1.1”
<b>120/165EXT-E</b>	5.5”	14 picas	7 picas	21 picas	3 picas	6.9”	1.4”	1.1”

**REPRODUCING TAX FORMS – ARIZONA SPECIFICATIONS**

<b>Please note there is no longer a right border along the "Revenue Use Only" field.</b>								
<b>Arizona Form</b>	<b>Left Border Horiz Position "X" Axis</b>	<b>Top Border Vertical Position "Y" Axis</b>	<b>Box 88 Height</b>	<b>Middle Border Vertical Position "Y" Axis</b>	<b>Box 81/80 Height</b>	<b>Box 81 /80 Center Brdr Position "X" Axis</b>	<b>Box 81 Width</b>	<b>Box 80 or 66 Width</b>
<b>120/165EXT</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>120/165V</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>120A</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>120ES</b>	5.5"	15 picas	7 picas	22 picas	3 picas	6.9"	1.4"	1.1"
<b>120/165ES</b>	5.5"	15 picas	7 picas	22 picas	3 picas	6.9"	1.4"	1.1"
<b>120S</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>120V</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>120X</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>131</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>131-SBI</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>140</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140-SBI</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140A</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140ES</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>140ES-SBI</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>140ET</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>140EZ</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140NR</b>	5.5"	14 picas	6 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>140NR-SBI</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140PTC</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140PY</b>	5.5"	14 picas	6 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>140PY-SBI</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140X</b>	5.5"	13 picas	8 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>140X-SBI</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>141AZ</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"

**REPRODUCING TAX FORMS – ARIZONA SPECIFICATIONS**

<b>Please note there is no longer a right border along the "Revenue Use Only" field.</b>								
<b>Arizona Form</b>	<b>Left Border Horiz Position "X" Axis</b>	<b>Top Border Vertical Position "Y" Axis</b>	<b>Box 88 Height</b>	<b>Middle Border Vertical Position "Y" Axis</b>	<b>Box 81/80 Height</b>	<b>Box 81 /80 Center Brdr Position "X" Axis</b>	<b>Box 81 Width</b>	<b>Box 80 or 66 Width</b>
<b>141AZ ES</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>141AZ EXT</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>141AZV</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>165</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>165PA</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>165PA-X</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>204</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>204-SBI</b>	5.5"	13 picas	7 picas	20 picas	3 picas	6.9"	1.4"	1.1"
<b>A1-APR</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>A1-QRT</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>A1-R</b>	5.5"	12 picas	9 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>A1-T</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>A1-WP</b>	5.5"	15 picas	6 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>AZ-140V</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>AZ-140V-SBI</b>	5.5"	14 picas	7 picas	21 picas	3 picas	6.9"	1.4"	1.1"
<b>TPT-2</b>	6.9"	14 picas	7 picas	21 picas	3 picas	8.9"	2"	1.6"
<b>TPT-EZ</b>	6.9"	14 picas	7 picas	21 picas	3 picas	8.9"	2"	1.6"

# REPRODUCING TAX FORMS – ARIZONA SPECIFICATIONS

Email approval requests to [AZTaxForms@azdor.gov](mailto:AZTaxForms@azdor.gov)

After all forms in your package have been reviewed, you will receive an email with your forms attached. The forms will indicate whether corrections are needed, if forms need to be resubmitted for an additional review or approved as submitted.

**My direct contact information is:**

Kim Freeman  
 Forms Unit  
 Arizona Department of Revenue  
 1600 West Monroe, Mail Code 1300  
 Phoenix, AZ 85007-2650  
[kfreeman@azdor.gov](mailto:kfreeman@azdor.gov)

**MeFile Forms**

To obtain Arizona MeF guidelines to e-file forms, please visit <https://azdor.gov/e-services/e-file-software-developers/arizona-mef-letter-intent> to begin the process. The documentation is usually posted on [www.azdor.gov](http://www.azdor.gov) in mid-September.

Questions can be emailed to: [AZEfile@azdor.gov](mailto:AZEfile@azdor.gov)

The following are calendars that show when the department will be closed for State Observed Holidays.

**2023**

July						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Holiday
  Limited Staff

**REPRODUCING TAX FORMS – ARIZONA SPECIFICATIONS**

**2024**

January						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Holiday
  Limited Staff