

DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

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

2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code)
City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different)

3 FILING STATUS: 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment
5 Head of household. Enter name of qualifying child or dependent on next line.
6 Married filing separate return. Enter spouse's name and Social Security Number above.
7 Single
EXEMPTIONS: 8 Age 65 or over (you and/or spouse) 9 Blind (you and/or spouse) 10a Dependents: Under age of 17. 10b Dependents: Age 17 and over. 11a Qualifying parents and grandparents

Table for Dependents (10c, 10d, 10e) with columns for Name, Social Security No., Relationship, Months lived in home, and checkboxes for dependent age and educational credits.

Table for Qualifying Parents and Grandparents (11b, 11c) with columns for Name, Social Security No., Relationship, Months lived in home, and checkboxes for age 65 or over and died in 2021.

Main tax calculation table with rows for Federal adjusted gross income (12), Additions (15-19), Subtractions (20-35), and final total (35).

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



## 2021 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.**

Taxpayers electing to take the Standard Deduction on their Arizona tax return 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 tax return.

Charitable contributions (lines 1C, 2C, and 3C) 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.

**NOTE 1:** You must reduce your contribution amount by the total charitable contributions you made during January 1, 2021 through December 31, 2021 for which you are claiming an Arizona tax credit under Arizona law for the current tax year return or claimed on the prior tax year return. Enter this amount on 5C.

**NOTE 2:** If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 5C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

<b>1C</b>	2021 Gifts by cash or check.....	<b>1C</b>		00
<b>2C</b>	2021 Other than by cash or check.....	<b>2C</b>		00
<b>3C</b>	Carryover from prior year.....	<b>3C</b>		00
<b>4C</b>	Add lines 1C through 3C and enter the total.....	<b>4C</b>		00
<b>5C</b>	Total charitable contributions made in 2021 for which you are claiming a credit under Arizona law for the current (2021) or prior (2020) tax year.....	<b>5C</b>		00
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0".....	<b>6C</b>		00
<b>7C</b>	Multiply line 6C by 25% (.25) and enter the result.....	<b>7C</b>		00

- Enter the amount shown on line 7C on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable contributions on line 44. If you do not check this box, you may be denied the increased standard deduction.

## 2021 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 2021	(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 2021	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2021
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 2021
			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.

## 2021 Form 140 - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **increasing** your Arizona Gross Income.

**Note: If you are making any adjustments reducing your Arizona Gross Income complete page 6.**

### **Other Additions to Arizona Gross Income** - Line 18 (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 2021.....	<b>E</b>		00
<b>F(a)</b>	Claim of Right Adjustment for Amounts Repaid in Prior Taxable years.....	<b>F(a)</b>		00
<b>F(b)</b>	Adjustment for Net Operating Loss due to Claim of Right.....	<b>F(b)</b>		00
<b>G</b>	Addition to S Corporation Income Due to Claiming Pass-Through Credit (Forms 312 and 315).....	<b>G</b>		00
<b>H</b>	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338).....	<b>H</b>		00
<b>I</b>	Nonqualified Withdrawals from 529 College Savings Plans.....	<b>I</b>		00
<b>J</b>	Sole Proprietorship Loss of an <b>Arizona Nonprofit Medical Marijuana Dispensary</b> Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has <b>not elected</b> to operate on a for profit-basis must also add back the portion of their loss that is from the medical marijuana portion of the business that is included in their federal adjusted gross income.....	<b>J</b>		00
<b>K</b>	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Nonresident...	<b>K</b>		00
<b>L</b>	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona Sources Prior to Arizona Residency.....	<b>L</b>		00
<b>M</b>	Americans with Disabilities Act - Access Expenditures.....	<b>M</b>		00
<b>N</b>	Amortization or Depreciation for Child Care Facility before 1990.....	<b>N</b>		00
<b>O</b>	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions.....	<b>O</b>		00
<b>P</b>	Other Adjustments Related to Tax Credits. See instructions.....	<b>P</b>		00
<b>Q</b>	Other Adjustments - see instructions.....	<b>Q</b>		00
<b>R</b>	<b>Total Other Additions:</b> Add all amounts and enter the total here and on page 1, line 18.....	<b>R</b>		00

## 2021 Form 140 - Other Subtractions from Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **decreasing** your Arizona Gross Income.

**Note: If you are making any adjustments increasing your Arizona Gross Income complete page 5.**

### **Other Subtractions from Arizona Gross Income - Line 36 (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>	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.....	<b>C</b>		00
<b>D</b>	Adoption Expense.....	<b>D</b>		00
<b>E</b>	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace.....	<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>	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits).....	<b>G</b>		00
<b>H</b>	Qualified State Tuition Distributions.....	<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 Charitable Organizations.....	<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 <b>Arizona Nonprofit Medical Marijuana Dispensary</b> Included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has <b>not elected</b> to operate on a for-profit basis may subtract the portion of their federal taxable income that is from the medical marijuana portion of the business.....	<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>	Sole Proprietorship of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). An LLC that has elected to be treated as a disregarded entity for federal purposes, and also elected to operate on a for-profit basis may subtract the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16).....	<b>P</b>		00
<b>Q</b>	S Corporation shareholders of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the amount of your pro-rata share of ordinary and necessary expenses related to the sales of recreational use products as shown on your 120S Schedule K-1, line 7.....	<b>Q</b>		00
<b>R</b>	Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions.....	<b>R</b>		00
<b>S</b>	Other Adjustments - see instructions.....	<b>S</b>		00
<b>T</b>	<b>Total Other Subtractions:</b> Add all amounts and enter the total here and on page 2, line 36.....	<b>T</b>		00