RETURN.			Arizona Form 140	Resident Po	ersonal Inc	ome Tax	Return	F	OR CALENDAR YEA 2021	R
띮	82F		Check box 82F If filing under extension	OR FISCAL YEAR BEGINN	NING IM, MID, D	12,0,2,1	AND ENDING	i M <sub>I</sub> M <sub>I</sub> D	D12,0,Y,Y	. 66F
Ψ			First Name and Middle Initial		Last Name			Your	Social Security N	
TO THE	1						Ente			
	_	Spou	ıse's First Name and Middle Initi	al (if box 4 or 6 checked)	Last Name		your SSN	Spous	se's Social Secu	rity No.
S	1									
μ		Curre	ent Home Address - number and	l street, rural route		Apt. No.		time Phone	(with area code)	)
≽	2	0:4	T D+ O#	04-4-	710.0 - 1-		94	-d:-l4	r Prior Year(s) (if d	:664\
Ξ	3	City,	Town or Post Office	State	ZIP Code		Last Names Ose	ed in Last Fou	i Pilor fear(s) (ii d	97
<b>DO NOT STAPLE ANY ITEMS</b>	=						REVENUE USE	ONLY DO NO	OT MARK IN THIS	
ĬΖ	STATUS	4 5	=	_ , ,		verpayment	88			
5		5	Head of flousefiold. Enter	name of qualifying child or depe	endent on next line.					
$\geq$	FILING	6	Married filing separate ret	turn. Enter spouse's name and	Social Security Numl	ber above.				
20	분	7	_	,	,					
	NS			ed. Do not put a check ma	rk.					
	음	8	Age 65 or over (you and/o	' '   '	8, 9, and 11a, also cor	-	81 PM		80 RCVD	
	ΑF	9	Blind (you and/or spouse)	)	s 10a and 10b, also con	•	81 PM		80 KCVD	
	EXEMPTIONS	10a 11a	Dependents: Under age of Qualifying parents and gr		ndents: Age 17 and	d over.				
	ш	IIa	(Box 10a and 10b): Depende	•	ions <b>For more s</b> r	naco chock th	o boy $\square$ and	complete n	200 4 Part 1	
			(a)	ent information. See instruct	(b)	(c)	(d)	(e)	(f)	
	ts		FIRST AND LAS		CIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS	✓ Dependent included in	n: this person	not claim on your
	den		(Do not list yourself	or spouse.)			HOME IN 2021	1	2 federal retui	n due to
	Dependents	10c						(Box 10a) (Bo	7	
	ے	10d							5   5	
		10e	<u> </u>							
			(Box 11a): Qualifying parents	and grandparents. See ins	tructions. For mor	e space, checl	the box 🔲 and	d complete ¡	page 4, Part 2.	
14	tsand		(a) FIRST AND LAS	T NAME SO	(b) CIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS	(e) ✓ IE AGE 65	OR (f) ✓ IF DI	<b>-</b>
Ę	Paren		(Do not list yourself		ON LE GEOGRAFIE NO.	ILLE/IIIONOIIII	LIVED IN YOUR HOME IN 2021	OVER		
after Form 140	Qualifying Parentsand Grandparents						11011121112021			
ter	Qualit	11b							<u> </u>	
s af	-	110	<del>-</del>	/f	->			40		00
ä			Federal adjusted gross incom				00			
Ĕ		13 Small Business Income: 135 check the box if you are filing Arizona Form 140-SBI and enter the amount fro  14 Modified federal adjusted gross income. Subtract line 13 from line 12								00
ಽ	S	1	Non-Arizona municipal interest.							00
μ	ition	16 Partnership Income adjustment. See instructions								00
ਵੱ	Add	l	Total federal depreciation					<b>I</b>		00
5			Other Additions to Income: Cor Subtotal: Add lines 14 through 18	•			. •			00
es (	-		Total net capital gain or (loss).				<b>I</b>	00		100
AZ schedules or other documents		21	Total net short-term capital gain				<b>I</b>	00		
ě		22	Total net long-term capital gain of				<b>I</b>	00		
Sc.		23	Net long-term capital gain from	assets acquired after Decen	nber 31, 2011. See	instructions. 23	3	00		
¥			Multiply line 23 by 25% (.25) an							00
gu			Net capital gain derived from in					I .		00
ਛ	ons		Recalculated Arizona depreciati							00
ģ	btractions		Partnership Income adjustment Interest on U.S. obligations suc					<b>I</b>		00
ě	Subt		Exclusion for federal, Arizona st							00
eg	0,		Exclusion for benefits, annuities	- · · · · · · · · · · · · · · · · · · ·						00
Ē			U.S. Social Security or Railroad							00
ē			Certain wages of American India							00
any required federal and			Pay received for active service		_			I .		00
9,			Net operating loss adjustment.							00
Place			Contributions to: 34a 529 College Subtract lines 24 through 34c fr		34b 529A (ABLE ac			<b>I</b>		00
_		J	Subtract lines 24 tillough 346 ll				35		100	

	Your N	Name (as shown on page 1)	ur Social Security Number	
	36	Other Subtractions from Income. Complete Other Subtraction from Arizona Gross Income schedul		00
	37	Subtract line 36 from line 35. Enter the difference		00
Exemptions	38	Age 65 or over: Multiply the number in box 8 by \$2,100		00
	39	Blind: Multiply the number in box 9 by \$1,500		00
	40	Other Exemptions. See instructions40EMultiply the number in box 40E by \$2,300		00
Ú	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000		00
	42	Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0"		00
	43	Deductions: Check box and enter amount. See instructions		00
	44	If you checked box 43 <b>S</b> and claim charitable contributions, check 44 <b>C</b> Complete page 3. See instr		00
		Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"		00
Тах		Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables		
Balance of Tax		Reserved		
ınce	47	, , , , , , , , , , , , , , , , , , , ,		00
Bala	48	Subtotal of tax: Add lines 46a and 47. Enter the total		00
	49	Dependent Tax Credit. See instructions		00
		Family income tax credit (from the worksheet - see instructions)		00
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 61		00
	<u>52</u>	Balance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line		00
T	53	2021 AZ income tax withheld		
anc	54	2021 AZ estimated tax payments <b>54a</b> 00 Claim of Right <b>54b</b> 2021 AZ extension payment (Form 204)	00 Add 54a and 54b. <b>54c</b>	00
Total Payments and Refundable Credits	55 56	Increased Excise Tax Credit (from the worksheet - see instructions)		00
ayn dabl	56 57	Property Tax Credit from Arizona Form 140PTC		00
efun	57 50	Other refundable credits: Check the box(es) and enter the total amount		00
5 %	58			00
_	<u>59</u> 60	Total payments and refundable credits: Add lines 53 through 58. Enter the total		00
men	61	<b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment		00
Day		Amount of line 61 to be applied to 2022 estimated tax		00
Tax Due or Overpayment	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference		00
		- 74 Voluntary Gifts to: Solutions Teams Assigned to Schools 64 00 Arizona Wildlife		100
Siffs		Child Abuse Prevention		
ary		Neighbors Helping Neighbors 69 00 Special Olympics		
Voluntary Gifts		I Didn't Pay Enough Fund72 00 Sustainable State Parks and Road Fund73 00 Spay/Neuter of Animals.		
۶	75	Political Party (if amount is entered on line 68 - check only one): 751 Democratic 752 Libertarian 7	<b>53</b> ☐ Republican	
-≦-		Estimated payment penalty	76	00
Penalty		771 Annualized/Other 772 Farmer or Fisherman 773 Form 221 included		
8	78	Add lines 64 through 74 and 76; enter the total	78	00
D D	79	REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79	00
Refund or Amount Owed		Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see in	nstructions. 79A	
ا يَ يَ		Checking or ROUTING NUMBER ACCOUNT NUMBER		
& 6 €		98 S Savings	201	
_	80	AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write you and include with your return		00
	Uı	nder penalties of perjury, I declare that I have read this return and any documents with it, and to t		•
		ue, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of		
Щ	_			
照.	<b>→</b> _			
I	YC	DUR SIGNATURE DATE OCCUP	PALION	
Ä,	<b>→</b>			
SIC		POUSE'S SIGNATURE DATE SPOUS	SE'S OCCUPATION	
Щ	•		-	
AS	PA	NID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S IF SEI	_F-EMPLOYED)	
PLEASE SIGN HERE				
7	PA	NID PREPARER'S STREET ADDRESS	PAID PREPARER'S TI	N
			<u> </u>	
	PA	ND PREPARER'S CITY STATE ZIP CODE	PAID PREPARER'S PI	HONE 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.

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

# 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.

1C	2021 Gifts by cash or check	1C	00
2C	2021 Other than by cash or check	2C	00
3C	Carryover from prior year	3C	00
4C	Add lines 1C through 3C and enter the total	4C	00
5C	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	5C	00
	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0"	6C	00
7C	Multiply line 6C by 25% (.25) and enter the result	7C	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.

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

# 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.

	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	(e ✓ Depend include	dent Age	(f)  ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL			
					HOME IN 2021	1 (Box 10a)	2 (Box 10b)	RETURN DUE TO EDUCATIONAL CREDITS			
10f											
10g											
10h											
10i											
10j											
10k											
10ı											
10m											
10n											
10 <sub>o</sub>											
10 <sub>p</sub>											

#### 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.

	Additional qualifying parents and grandparents information disea to compute your allowable exemption on page 2, line 41.												
		(a)	(b)	(c)	(d)	(e)	(f)						
	FIRST AND LAST NAME (Do not list yourself or spouse.)		SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2021	✓ IF AGE 65 OR OVER	✓ IF DIED IN 2021						
11d													
11e													
11 <sub>f</sub>													
<b>11</b> g													
11h													
11i													

#### Part 3: Other Exemptions

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

	(a)	(b)	(c		(d)
	FIRST AND LAST NAME (Do not list yourself or spouse.)	SOCIAL SECURITY NO.	✓ AGE 65 OR OVER (see instructions)		✓ STILLBORN CHILD IN 2021
			C1	C2	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

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

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

# 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)

Α	Married Persons Filing Separate Returns.	Α	00
В	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment	В	00
С	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return	С	00
D	Items Previously Deducted for Arizona Purposes	D	00
E	Claim of Right Adjustment for Amounts Repaid in 2021	E	00
F(a)	Claim of Right Adjustment for Amounts Repaid in Prior Taxable years	F(a)	00
F(b)	Adjustment for Net Operating Loss due to Claim of Right	F(b)	00
G	Addition to S Corporation Income Due to Claiming Pass-Through Credit (Forms 312 and 315)	G	00
Н	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338)	Н	00
1	Nonqualified Withdrawals from 529 College Savings Plans	ı	00
J	Sole Proprietorship Loss of an <i>Arizona Nonprofit Medical Marijuana Dispensary</i> 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	J	00
K	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Nonresident	K	00
L	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona Sources Prior to Arizona Residency	L	00
М	Americans with Disabilities Act - Access Expenditures	М	00
N	Amortization or Depreciation for Child Care Facility before 1990	N	00
0	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions	0	00
Р	Other Adjustments Related to Tax Credits. See instructions	Р	00
Q	Other Adjustments - see instructions	Q	00
R	Total Other Additions: Add all amounts and enter the total here and on page 1, line 18	R	00

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

## 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)

			1	
Α	Married Persons Filing Separate Returns	Α		00
В	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment	В		00
С	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds	С		00
D	Adoption Expense	D		00
Е	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace	Е		00
F	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years	F		00
G	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits)	G		00
н	Qualified State Tuition Distributions	Н		00
ı	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year	ı		00
J	Agricultural Crops Given to Arizona Charitable Organizations	J		00
K	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year	K		00
L	Sole Proprietorship Income of an <i>Arizona Nonprofit Medical Marijuana Dispensary</i> 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	L		00
М	Long-Term Care Insurance Premiums	М		00
N	Americans with Disabilities Act – Access Expenditures	N		00
0	Exploration Expenses Deferred before January 1, 1990	0		00
P	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)	P		00
Q	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	Q		00
R	Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender:	В		00
	See instructions			00
	Other Adjustments - see instructions	S		00
T	<b>Total Other Subtractions</b> : Add all amounts and enter the total here and on page 2, line 36	T	<u> </u>	00