

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING MM, DD, 2020 AND ENDING MM, DD, Y, Y, Y, Y. 66F

1 Your First Name and Middle Initial Last Name Your Social Security Number
1 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)
3 City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different)

4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
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
Enter the number claimed. Do not put a check mark.
8 Age 65 or over (you and/or spouse) If completing lines 8, 9, and 11a, also complete lines 38, 39, and 41. For lines 10a and 10b, also complete line 49.
9 Blind (you and/or spouse)
10a Dependents: Under age of 17. 10b Dependents: Age 17 and over.
11a Qualifying parents and grandparents

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box and complete page 4, Part 1.
Table with columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020, (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 with columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NO., (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2020.

12 Federal adjusted gross income (from your federal return) 12 00
13 Non-Arizona municipal interest 13 00
14 Partnership Income adjustment. See instructions 14 00
15 Total federal depreciation 15 00
16 Net capital (loss) derived from the exchange of legal tender: See instructions 16 00
17 Other Additions to Income: Complete Adjustments to Arizona Gross Income schedule on page 5. 17 00
18 Subtotal: Add lines 12 through 17 and enter the total 18 00
19 Total net capital gain or (loss). See instructions 19 00
20 Total net short-term capital gain or (loss). See instructions 20 00
21 Total net long-term capital gain or (loss). See instructions 21 00
22 Net long-term capital gain from assets acquired after December 31, 2011. See instructions. 22 00
23 Multiply line 22 by 25% (.25) and enter the result 23 00
24 Net capital gain derived from investment in qualified small business. 24 00
25 Net capital gain derived from the exchange of legal tender: See instructions 25 00
26 Recalculated Arizona depreciation 26 00
27 Partnership Income adjustment. See instructions 27 00
28 Interest on U.S. obligations such as U.S. savings bonds and treasury bills. 28 00
29a Exclusions for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer) 29a 00
29b Benefits, annuities and pensions for retired/retainer pay of the uniformed services (up to \$3,500 per taxpayer) 29b 00
30 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount) 30 00
31 Certain wages of American Indians 31 00
32 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces 32 00
33 Net operating loss adjustment. See instructions 33 00
34 Contributions to 529 College Savings Plans 34 00
35 Subtract lines 23 through 34 from line 18. Enter the difference. 35 00

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

Exemptions 8, 9, and 11a - Dependents 10a and 10b

Additions

Subtractions

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

Table with columns for Exemptions, Balance of Tax, Total Payments and Refundable Credits, Tax Due or Overpayment, Voluntary Gifts, Penalty, and Refund or Amount Owed. Rows include items like 'Other Subtractions from Income', 'Deductions', 'Balance of tax', 'Total payments and refundable credits', 'Tax Due', 'Voluntary Gifts', 'Estimated payment penalty', and 'AMOUNT OWED'.

Declaration section: '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.' Includes signature lines for taxpayer, spouse, and preparer, along with fields for date, occupation, and address.

2020 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: If you did not itemize deductions on your federal return and reported the allowable deduction (not to exceed \$300) for qualifying charitable contributions on your federal return, you **must** reduce the total 2020 contributions by the amount for which you took the allowable deduction on your federal return. Enter the amount of your federal deduction on line 5C.

NOTE 2: You **must** reduce your contribution amount by the total 2020 contributions for which you are claiming an Arizona tax credit on Form 321 (line 20) and/or Form 352 (line 20) for the current tax year (2020) or claimed on your return for the prior tax year (2019). The prior tax year amounts can be found on line 10 of your 2019 Forms 321 and 352. Enter this amount on line 6C.

NOTE 3: 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 6C.

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

1C	2020 Gifts by cash or check.....	1C	00
2C	2020 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	If you did not itemize deductions on your federal return (1040 Schedule A) and took a deduction for charitable contributions on your federal return, enter the amount of charitable contribution deduction reported on your federal return. (See Note 1).....	5C	00
6C	Total charitable contributions made in 2020 for which you are claiming a credit under Arizona law for the current (2020) or prior (2019) tax year.....	6C	00
7C	Subtract lines 5C and 6C from line 4C and enter the difference. If less than zero, enter "0".....	7C	00
8C	Multiply line 7C by 25% (.25) and enter the result.....	8C	00

- Enter the amount shown on line 8C 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.

2020 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 2020	(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 2020	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2020
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 2020
			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.

Your Name (as shown on page 1)

Your Social Security Number

2020 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)

A	Married Persons Filing Separate returns.....	A		00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	B		00
C	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.....	C		00
D	Items Previously Deducted for Arizona Purposes.....	D		00
E	Claim of Right Adjustment for Amounts Repaid in 2020.....	E		00
F	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	F		00
G	Addition to S corporation Income Due to Claiming Pass-through Credit (Forms 312, 315, and 320).....	G		00
H	Wage Expense for Employers of TANF Recipients who claim a credit (Form 320).....	H		00
I	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338).....	I		00
J	Nonqualified Withdrawals from 529 College Savings Plans.....	J		00
K	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	K		00
L	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Non-Resident.....	L		00
M	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona sources prior to Arizona Residency.....	M		00
N	Americans with Disabilities Act - Access Expenditures.....	N		00
O	Amortization or depreciation for child care facility before 1990.....	O		00
P	Other Adjustments related to tax credits.....	P		00
Q	Other Adjustments - see instructions.....	Q		00
R	Total Other Additions to Arizona Gross Income: Add all amounts and enter the total here and on page 1, line 17.....	R		00

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

A	Married Persons Filing Separate returns.....	A		00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	B		00
C	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.....	C		00
D	Adoption Expense.....	D		00
E	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace.....	E		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
H	Qualified State Tuition Distributions.....	H		00
I	Subtraction for World War II Victims.....	I		00
J	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year.....	J		00
K	Agricultural Crops Given to Arizona Charitable Organizations.....	K		00
L	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	L		00
M	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	M		00
N	Long-Term Care Insurance Premiums.....	N		00
O	Americans with Disabilities Act - Access Expenditures.....	O		00
P	Exploration expenses deferred before January 1, 1990.....	P		00
Q	Other Adjustments - see instructions.....	Q		00
R	Total Other Subtractions from Arizona Gross Income: Add all amounts and enter the total here and on page 2, line 36.....	R		00