

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140PY

Part-Year Resident Personal Income Tax Return

FOR CALENDAR YEAR 2019

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING [M,M,D,D] 2,0,1,9 AND ENDING [M,M,D,D] Y,Y,Y,Y. 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

4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88R
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 46, 47, and 49. For lines 10a and 10b, also complete line 59. 81P PM 80R RCVD
9 Blind (you and/or spouse)
10a Dependents: under age of 17. 10b Dependents: Age 17 and over.
11a Qualifying parents and grandparents

12-13 Residency Status (check one): 12 Part-Year Resident Other than Active Military 13 Part-Year Resident Active Military

Table with 6 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, (f) if you did not claim this person on your federal return due to educational credits. Rows 10c, 10d.

Table with 6 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. Rows 11b, 11c.

14 Dates of Arizona residency: From [M,M,D,D] Y,Y,Y,Y to [M,M,D,D] Y,Y,Y,Y. List other state(s) of residency: [ ]

Main income table with columns: 2019 FEDERAL Amount from Federal Return, 2019 ARIZONA Amount Only. Rows 15-39 including Wages, interest, dividends, Arizona income tax refunds, business income, gains/losses, rents, other income, total income, federal adjustments, federal adjusted gross income, Arizona gross income, Arizona income ratio, total depreciation, net capital loss, other additions, subtotal, total Arizona sourced net capital gain/loss, total net short-term capital gain/loss, total net long-term capital gain/loss, net long-term capital gain, multiply line 35 by 25%, net capital gain from investment, net capital gain from exchange, subtract lines 36, 37, and 38.

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

FILING STATUS

Dependents

Arizona income

Additions

Subtractions - cont. on page 2

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

Subtractions - cont. from page 1

Exemptions

Balance of Tax

Total Payments and Refundable Credits

Tax Due or Overpayment

Voluntary Gifts

Penalty

Refund or Amount Owed

40	Recalculated Arizona depreciation .....	40	00
41	Contributions to 529 College Savings Plans .....	41	00
42	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	42	00
43	U.S. Social Security or Railroad Retirement Act benefits included in your Arizona income .....	43	00
44	Other Subtractions from Income: See instructions for completing the schedule on page 5.....	44	00
45	Subtract lines 40 through 44 from line 39.....	45	00
46	Age 65 or over: Multiply the number in box 8 by \$2,100.....	46	00
47	Blind: Multiply the number in box 9 by \$1,500 .....	47	00
48	Other Exemptions. See instructions.....48E <input type="text"/> Multiply the number in box 48E by \$2,300.....	48	00
49	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	49	00
50	Add lines 46 through 49.....	50	00
51	Multiply line 50 by the Arizona income ratio on line 27.....	51	00
52	<b>Arizona adjusted gross income:</b> Subtract line 51 from line 45. If less than zero, enter "0" .....	52	00
53	<b>Deductions: Check box and enter amount.</b> See instructions.....53I <input type="checkbox"/> ITEMIZED 53S <input type="checkbox"/> STANDARD	53	00
54	If you checked box 53S and claim charitable deductions check 54C <input type="checkbox"/> Complete page 3. See instructions.....	54	00
55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0" .....	55	00
56	Compute the tax using amount from line 55 and Tax Table X or Y.....	56	00
57	Tax from recapture of credits from Arizona Form 301, Part 2, line 35 .....	57	00
58	Subtotal of tax: Add lines 56 and 57 and enter the total .....	58	00
59	Dependent Tax Credit. See instructions.....	59	00
60	Family income tax credit (from the worksheet - see instructions) .....	60	00
61	Nonrefundable credits from Arizona Form 301, Part 2, line 67.....	61	00
62	<b>Balance of tax:</b> Subtract lines 59, 60, and 61 from line 58. If the sum of lines 59, 60, and 61 is more than line 58, enter "0" .....	62	00
63	2019 AZ income tax withheld.....	63	00
64	2019 AZ estimated tax payments..64a <input type="text"/> 00 Claim of Right 64b <input type="text"/> 00 Add 64a and 64b. 64c	64	00
65	2019 AZ extension payment (Form 204) .....	65	00
66	Increased Excise Tax Credit (from the worksheet - see instructions) .....	66	00
67	Other refundable credits: Check the box(es) and enter the total amount.....671 <input type="checkbox"/> 308-I 672 <input type="checkbox"/> 349	67	00
68	<b>Total payments and refundable credits:</b> Add lines 63 through 67 and enter the total .....	68	00
69	<b>TAX DUE:</b> If line 62 is larger than line 68, subtract line 68 from line 62, and enter amount of tax due. Skip lines 70, 71 and 72.....	69	00
70	<b>OVERPAYMENT:</b> If line 68 is larger than line 62, subtract line 62 from line 68, and enter amount of overpayment.....	70	00
71	Amount of line 70 to be applied to 2020 estimated tax.....	71	00
72	Balance of overpayment: Subtract line 71 from line 70.....	72	00
<b>73 - 83 Voluntary Gifts to:</b>			
	Solutions Teams Assigned to Schools.....	73	00
	Arizona Wildlife.....	74	00
75	Child Abuse Prevention.....	75	00
	Domestic Violence Shelter .....	76	00
77	Neighbors Helping Neighbors.....	77	00
	Special Olympics.....	79	00
78	Veterans' Donations Fund.....	80	00
	Sustainable State Parks and Road Fund.....	82	00
81	I Didn't Pay Enough Fund.....	81	00
	Spay/Neuter of Animals.....	83	00
84	Political Party (if amount is entered on line 77- check only one): 841 <input type="checkbox"/> Democratic 842 <input type="checkbox"/> Green Party 843 <input type="checkbox"/> Libertarian 844 <input type="checkbox"/> Republican		
85	Estimated payment penalty .....	85	00
86	861 <input type="checkbox"/> Annualized/Other 862 <input type="checkbox"/> Farmer or Fisherman 863 <input type="checkbox"/> Form 221 included		
87	Add lines 73 through 83 and 85; enter the total.....	87	00
88	<b>REFUND:</b> Subtract line 87 from line 72. If less than zero, enter amount owed on line 89 .....	88	00
<b>Direct Deposit of Refund: Check box 88A if your deposit will be ultimately placed in a foreign account; see instructions. 88A <input type="checkbox"/></b>			
	<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or ROUTING NUMBER <input type="text"/>		
	<input type="checkbox"/> S <input type="checkbox"/> Savings ACCOUNT NUMBER <input type="text"/>		
89	<b>AMOUNT OWED:</b> Add lines 69 and 87. Make check payable to Arizona Department of Revenue; write your SSN on payment. 89	89	00

<b>PLEASE SIGN HERE</b>	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.		
	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 _____

## 2019 Form 140PY - 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 Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

**NOTE:** *As a part-year resident filing Arizona Form 140PY, you may only include those charitable contributions that are incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources incurred and paid during the part of the year while an Arizona nonresident.*

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 54.
- Be sure to check box **53S** for Standard Deduction on line 53.
- Check box **54C** for charitable deductions on line 54. If you do not check this box, you may be denied the increased standard deduction.

## 2019 Form 140PY 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 48.

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

*Information used to compute your allowable Dependent Tax Credit on page 2, line 59.*

**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 59.

	(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)	
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>

**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 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) ✓ 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 48.*

	(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 48E on page 2, line 48.**

Your Name (as shown on page 1)

Your Social Security Number

## 2019 Form 140PY - 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 30**

<b>A</b>	Non-Arizona Municipal Interest.....	<b>A</b>		00
<b>B</b>	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.....	<b>B</b>		00
<b>C</b>	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR).....	<b>C</b>		00
<b>D</b>	Partnership Income Adjustment.....	<b>D</b>		00
<b>E</b>	Items previously Deducted for Arizona Purposes.....	<b>E</b>		00
<b>F</b>	Claim of Right Adjustment for Amounts Repaid in 2019.....	<b>F</b>		00
<b>G</b>	Claim of Right Adjustment for Amounts Repaid in Prior Years.....	<b>G</b>		00
<b>H</b>	Addition to S corporation Income Due to Claiming Pass-through Credit (Forms 305, 312, 315, 320, and 325).....	<b>H</b>		00
<b>I</b>	Wage Expense for Employers of TANF Recipients who Claim a Credit (Form 320).....	<b>I</b>		00
<b>J</b>	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338).....	<b>J</b>		00
<b>K</b>	Nonqualified Withdrawals from 529 College Savings Plans.....	<b>K</b>		00
<b>L</b>	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	<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>	Other Adjustments related to tax credits.....	<b>O</b>		00
<b>P</b>	Total Other Additions to Arizona Gross Income. Add all amounts and enter the total here and on line 30.....	<b>P</b>		00

### **B. Other Subtractions from Arizona Gross Income - Line 44**

<b>A</b>	Exclusion for U.S. Government, Arizona State, or Local Government Pensions (up to \$2,500 per taxpayer).....	<b>A</b>		00
<b>B</b>	Exclusion for Benefits, Annuities, and Pensions Received as Retired or Retainer Pay of the Uniformed Service of the United States (up to \$3,500 per taxpayer).....	<b>B</b>		00
<b>C</b>	Agricultural Crops Given to Arizona Charities.....	<b>C</b>		00
<b>D</b>	Certain Wages of American Indians.....	<b>D</b>		00
<b>E</b>	Pay received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces.....	<b>E</b>		00
<b>F</b>	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.....	<b>F</b>		00
<b>G</b>	Adoption Expenses.....	<b>G</b>		00
<b>H</b>	Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace.....	<b>H</b>		00
<b>I</b>	Claim of Right Adjustment for Amounts Repaid in Prior Tax Years.....	<b>I</b>		00
<b>J</b>	Certain Expenses Not Allowed for Federal Purposes.....	<b>J</b>		00
<b>K</b>	Qualified State Tuition Program Distributions.....	<b>K</b>		00
<b>L</b>	Subtraction for World War II Victims.....	<b>L</b>		00
<b>M</b>	Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year.....	<b>M</b>		00
<b>N</b>	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	<b>N</b>		00
<b>O</b>	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1and/or Schedule K-1(NR).....	<b>O</b>		00
<b>P</b>	Partnership Income Adjustment.....	<b>P</b>		00
<b>Q</b>	Net Operating Loss Adjustment.....	<b>Q</b>		00
<b>R</b>	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary.....	<b>R</b>		00
<b>S</b>	Long-Term Care Insurance Premiums.....	<b>S</b>		00
<b>T</b>	Americans with Disabilities Act - Access Expenditures.....	<b>T</b>		00
<b>U</b>	Exploration expenses deferred before January 1, 1990.....	<b>U</b>		00
<b>V</b>	Total Other Subtraction from Arizona Gross Income: Add all amounts and enter the total here and on line 44.....	<b>V</b>		00