THE RETURN			Arizona Form 140PY	Part-Year Resi	ident Persona	ıl Incom	e Tax Retur		r calendar year 2023	?
ER	82F		Check box 82F f filing under extension	OR FISCAL YEAR BEG	SINNING (M,M,D,D	012101213	3 AND ENDING	$[M_1M_1D_1]$	$D_1Y_1Y_1Y_1Y_1$. 66F
Ŧ			First Name and Middle Initial		Last Name			Your S	ocial Security Nu	ımber
2	1						Ente			
ANY ITEMS .	1	Spous	se's First Name and Middle Initi	al (if box 4 or 6 checked)	Last Name		your SSN(Spouse (s).	e's Social Securi	ty No.
<u>⊢</u>		Curre	nt Home Address - number and	l street, rural route	•	Apt. No.	I—i	ime Phone (\	with area code)	
	2	City T	own or Post Office	State	ZIP Code		94	d in Loot Four	Prior Year(s) (if dif	foront\
Щ	3	City, i	own or Post Office	State	ZIP Code		Last Names Ose	u III Last Foul I	Filor fear(s) (ii dii	97
STAPLE		4	Married filing joint return	4a D Injured Chause	Drataction of Joint O	/arnaymant	REVENUE USE	ONLY DO NO.	T MARK IN THIS A	
2	STATUS	5	✓ Married filing joint return✓ Head of household: Enter	•		verpayment	88R	5 N. 2 N. 5 G N. 6	· made in inio	
9	ST		Tread of floadonoid. Effect	Thame of qualifying office of the	acpendent on next line.					
DO NOT	FILING	6	Married filing separate ret	turn: Enter spouse's name a	and Social Security Numl	ber above.				
	虚	7	Single	•						
				ed. Do not put a check	mark.					
	g	8	Age 65 or over (you and/o	47 and 40 For	ines 8, 9, and 11a, also con lines 10a and 10b, also col		81P PM		80R RCVD	
	and 10b	9	Blind (you and/or spouse)) —		-				
	10a a	10a 11a	Dependents: Under age of Qualifying parents and graduates		pendents: Age 17 and	a over.				
		12-1	,		esident Other than Ac	tive Military	13 Part-Year	Resident Act	ive Military	
	11a - Dependents		(Box 10a and 10b): Depende	ent Information. See inst	ructions. For more s	pace, check	the box 🔲 and	complete pa	ige 4, Part 1.	
	ebe		(a)		(b)	(c)	(d) HIP NO. OF MONTHS	(e) ✓ Dependent A	ge (f)	
	a - [FIRST AND LAS (Do not list yourself		SOCIAL SECURITY NUMBER	RELATIONS	LIVED IN YOUR	Dependent A included in:	this person or federal return	ı your
	d 11	4.0					HOME IN 2023	(Box 10a) (Box		
	, and	10c							片 片	
₽.	8, 9,	10 d	(Box 11a): Qualifying parents	s and grandparents. See	instructions For mo	re snace, che	ck the box \square and	d complete n	□ □ □ □ □	
40	ions		(a)	o una granaparomo. Oco	(b)	(c)	(d)	(e)	(f)	
n 1	Exemptions		FIRST AND LAS (Do not list yourself		SOCIAL SECURITY NUMBER	RELATIONS	HIP NO. OF MONTHS	✓ IF AGE 65 OVER	OR	O IN
nents after Form 140PY.	Ä	11 _b		, ,			HOME IN 2023			
er		11c								
aft			Dates of Arizona residency: From	$M_1M_1D_1D_1Y_1Y_1Y_1$	Y to M , M D , D Y	, Y , Y , Y	2023 FEDE	RAL	2023 ARIZON	IA
nts			List other state(s) of residency:				Amount from Fede		Amount Only	
_			Wages, salaries, tips, etc			Ī	15	00		00
CC			Interest			Ī	16	00		00
ğ		17 18	Dividends Arizona income tax refunds			Ī	18	00		00
:he	шe		Business income (or loss) from			Г	19	00		00
r o	nco		Gains (or losses) from federal				20	00		00
S O	ona	21	Rents, royalties, partnerships, esta	tes, trusts, small business co	orporations from federal S	Schedule E	21	00		00
l e	Ariz		Other income reported on your	=			22	00		00
ped			Total income: Add lines 15 throu			Г	23	00		00
scł			Other federal adjustments: Inc Federal adjusted gross income					00		00
Ϋ́			Arizona gross income: Subtract					T T		00
and AZ schedules or other docur			Arizona income ratio: Divide							
	SU	28	Small Business income: 288	check the box if you are filing For	m 140PY-SBI and enter the a	mount from Form	140PY-SBI, line 10	28		00
ler	Additions		Modified Arizona gross income							00
fec	Adc		Total depreciation included in A	-						00
ed.	7		Other Additions to Income. Co Subtotal: Add lines 29, 30 and 3							00
ij	page		Total Arizona net capital gain o					00		100
ī	o .		Total Arizona net short-term ca					00		
N.	con		Total Arizona net long-term cap					00		
Se :	- suc		Net long-term capital gain from					00		1
Place any required federal	ractic		Multiply line 36 by 25% (.25) at							00
	ubt	38	Net capital gain derived from ir	ivesiment in qualified sm	ali dusiness			38		00

Ī	Your	Name (as shown on page 1) Your Social Security Number				
_		Developed Advisory of the second states			40	
tions page '	40	Recalculated Arizona depreciation		7		00
	41	Contributions to: 41a 529 College Savings Plans 00 41b 529A (ABLE accounts)	I 00	add 41a and 4		00
Subtraction from	42	,				00
Su ont.	43	U.S. Social Security or Railroad Retirement Act benefits included in your Arizona income				00
٥	44			. •		00
	45	Subtract lines 40 through 44 from line 39. Enter the difference				00
	46	Age 65 or over: Multiply the number in box 8 by \$2,100			00	
ous	47	Blind: Multiply the number in box 9 by \$1,500			00	
Exemptions	48	Other Exemptions. See instructions48E Multiply the number in box 48E by \$2,300	- F		00	
ž	49	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000			00	
	50	3	_		00	
	51	Multiply line 50 by the Arizona income ratio on line 27				00
	52	, , , , , , , , , , , , , , , , , , , ,				00
	53	_ ::				00
	54	If you checked box 53S and claim charitable contributions check 54C Complete page 3. See			I	00
J	55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0"				00
- Ta	56	Tax: Multiply line 55 by 2.5% (.025). Enter the result				00
Balance of Tax	57	Tax from recapture of credits from Arizona Form 301, Part 2, line 31				00
	58	Subtotal of tax: Add lines 56 and 57. Enter the total				00
	59	Dependent Tax Credit. See instructions				00
	60	· · · · · · · · · · · · · · · · · · ·				00
	61	Nonrefundable credits from Arizona Form 301, Part 2, line 62				00
	62	Balance of tax: Subtract lines 59, 60 and 61 from line 58. If the sum of lines 59, 60 and 61 is more that				00
and	63					00
Total Payments and Refundable Credits	64	· · · · · · · · · · · · · · · · · · ·		Add 64a and 6		00
	65	, ,				00
Il Pa	66	Increased Excise Tax Credit (from the worksheet - see instructions)			l l	00
Tota	67	Other refundable credits: Check the box(es) and enter the total amount				00
	68	·				00
o nent	69	TAX DUE: If line 62 is larger than line 68, subtract line 68 from line 62. Enter amount of tax due. Skip line 10 in 10 i				00
Tax Due or verpaymen	70	g ,	•			00
Tax Due or Overpayment	71	• • • • • • • • • • • • • • • • • • • •				00
	72	Solutions Teams				00
ifts	73	- 83 Voluntary Gifts to: Assigned to Schools73 UU Arizona Wildlife			00	
S S		Child Abuse Prevention			00	
ntai		Neighbors Helping Neighbors 78 00 Special Olympics 79 00 Veterans' Donation			00	
Voluntary Gifts		I Didn't Pay Enough Fund81 00 Sustainable State Parks and Road Fund			00	
_	84	, , = =				0.0
₹	85	Estimated payment penalty			85	00
Penalty	86	861 ☐ Annualized/Other 862 ☐ Farmer or Fisherman 863 ☐ Form 221 included				0.0
-	87	Add lines 73 through 83 and 85; enter the total				00
9	88	REFUND: Subtract line 87 from line 72. If less than zero, enter amount owed on line 89			_	00
Refund or Amount Owed		Direct Deposit of Refund: Check box 88A if your deposit will be ultimately placed in a foreign account CD Checking or ROUTING NUMBER ACCOUNT NUMBER	; see inst	ructions. 88A	' L	
in g		98 S Savings				
A R	89	AMOUNT OWED: Add lines 69 and 87. Make check payable to Arizona Department of Revenue; wr	ito vour	CCM on novem	ant 80	00
	09	MINOUNT OWED. Add lines by and by. I make check payable to Anzona Department of Revenue, wi	ite your s	oon on payine	ent. 03	100
111		Under penalties of periury I declare that I have read this return and any documents with it an	d to the	hest of my	knowledge ar	nd helief they are
<u>~</u>		Under penalties of perjury, I declare that I have read this return and any documents with it, and true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which	h prepare	er has any kno	owledge.	20.10., 11.0, 11.0
뽀	→	VOUD CIONATURE	000110	ATION		
z	→	YOUR SIGNATURE DATE	OCCUP	ATION		
9		SPOUSE'S SIGNATURE DATE	SPOUS	E'S OCCUPATION	ON	
S						
LEASE SIGN HERE	Ī	PAID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPAREF	R'S IF SEL	F-EMPLOYED)		
A	i	PAID PREPARER'S STREET ADDRESS		PAID PREPARE	R'S TIN	
Ę					••	

PAID PREPARER'S PHONE NUMBER If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include your payment with return 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.

ZIP CODE

STATE

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

2023 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.

Taxpayers electing to take the Standard Deduction may *increase* the standard deduction amount by 31% (.31) 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 Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

NOTE 1: 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 <u>plus</u> the amount of such gifts from Arizona sources incurred and paid during the part of the year while an Arizona nonresident.

NOTE 2: You must reduce your contribution amount by the total charitable contributions you made during January 1, 2023 through December 31, 2023 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 line 5C.

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 5C.

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

1C	2023 Gifts by cash or check	1C	00
2C	2023 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 2023 for which you are claiming a credit under Arizona law for the current (2023) or prior (2022) tax year	5C	00
6C	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0"	6C	00
7C	Multiply line 6C by 31% (.31) and enter the result	7C	00

- Enter the amount shown on line 7C on page 2, line 54.
- Be sure to check box 53S for Standard Deduction on line 53.
- Check box **54C** for charitable contributions on line 54. 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

2023 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.

	compute your Dependent lax Credit on line 59.							
	FIRST AND	(a) D LAST NAME urself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	√ Dependinclud	dent Age	(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO
						1 (Box 10a)	2 (Box 10b)	EDUCATIONAL CREDITS
10e								
10f								
10g								
10h								
10i								
10j								
10k								
10ı								
10m								
10n								
10 _o			_					

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.

	Additional qualifying parents and grandparents information deed to compute your allowable exemption on page 2, line 45.											
		(a)	(b)	(c)	(d)	(e)	(f)					
	FIRST AND LAST NAME (Do not list yourself or spouse.)		SOCIAL SECURITY NUMBER	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2023	✓ IF AGE 65 OR OVER	✓ IF DIED IN 2023					
11a												
11e												
11 _f												
11 g												
11h												
11i												

Part 3: Other Exemptions

Information used to compute your allowable **Other Exemptions** on page 2, line 48.

	, , ,		, , ,	,	7.0
	(a)	(b)	(0		(d)
	FIRST AND LAST NAME	SOCIAL SECURITY	✓ AGE 65	OR OVER	√ STILLBORN
	(Do not list yourself or spouse.)	NUMBER	(see instructions)		CHILD IN 2023
			- 04	00	
			C1	C2	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

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

2023 Form 140PY - 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 31 (see instructions for more information)

A	Non-Arizona Municipal Interest	A	00
В	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return	В	00
	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR)		00
D	Partnership Income Adjustment		00
E	Items Previously Deducted for Arizona Purposes.		00
F	Claim of Right Adjustment for Amounts Repaid in 2023		00
	Claim of Right Adjustment for Amounts Repaid in Prior Years		00
G(a)		G(a)	
G (b)	Adjustment for Net Operating Loss due to Claim of Right	G(b)	00
H(a)	Adjusted Basis computed under IRC for property for which a credit was claimed on Form 338 and that is sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions. in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) that was sold or otherwise disposed of during the tax year. See instructions	H(a)	00
H(b)	Adjusted basis under IRC for Agricultural Pollution Control Equipment for which a credit was claimed (Form 325) before taxable year 2023 that was sold or otherwise disposed of during the tax year exceeds the adjusted basis of the porperty. See instructions	H(b)	00
H(c)	Adjusted basis under IRC for Pollution Control Equipment for which a credit was claimed (Form 315) before taxable year 2023 that was sold or otherwise disposed of during the tax year exceeds the adjusted basis of the porperty. See instructions.	H(c)	00
H(d)	Addition Due to Claiming the Agricultural Water Conservation System (Credit 312). See instructions	H(d)	00
H(e)	Addition to S Corporation Income Due to Claiming the Pass-Through Credit for Agricultural Water Conservation System (Credit 312). See instructions	H(e)	00
I	Nonqualified Withdrawals from 529 College Savings Plans		00
J	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has not elected 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	Americans with Disabilities Act - Access Expenditures.	K	00
L	Amortization or Depreciation for Child Care Facility Before 1990.	L	00
М	Net capital loss derived from exchange of legal tender. See instructions	М	00
N	Entity-Level Income Tax Payment. See instructions	N	00
0	Motion Picture Production Costs. 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 line 31	R	00

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

2023 Form 140PY - 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 <u>increasing</u> your Arizona Gross Income complete page 5.

Other Subtractions from Arizona Gross Income - Line 44 (see instructions for more information)

Α	Exclusion for U.S. Government, Arizona State, or Local Government Pensions (up to \$2,500 per taxpayer)	Α	c	00
В	Exclusion for Benefits, Annuities, and Pensions Received as Retired or Retainer Pay of the Uniformed Service of the United States. You may subtract 100% of the amount received	В	(00
С	Agricultural Crops Given to Arizona Charitable Organizations	С	C	00
D	Certain Wages of American Indians	D	(00
E	Pay Received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces	E	(00
F	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds	F	(00
G	AdoptionExpense	G	(00
Н	Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace	н	(00
	Claim of Right Adjustment for Amounts Repaid in Prior Tax Years	ı	(00
	Certain Expenses Not Allowed for Federal Purposes	J	(00
к	Qualified State Tuition Program Distributions	K	(00
L	Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year	L	(00
М	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year	М	C	00
N	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR)	N	(00
0	Partnership Income Adjustment	0	(00
P	Net Operating Loss Adjustment	Р	(00
Q	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 not elected 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. A dual licensee that elects to operate on a for-profit basis does not qualify for a subtraction for the medical marijuana portion of their business.	Q		00
R	Long-Term Care Insurance Premiums	R	(00
s	Americans with Disabilities Act - Access Expenditures	s	С	00
т	Exploration Expenses Deferred before January 1, 1990	Т	C	00
U	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)	U		00
V	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 Form 120S Schedule K-1, line 7	V	(00
w	Net capital gain derived from exchange of legal tender: See instructions	W		00
X(a)	Value of Virtual Currency and Non-Fungible Tokens Received at the Time of the Airdrop. See instructions	X(a)		00
X(b)	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions	X(b)	(00
		v	ا ا ر	00
Y	Other Adjustments - see instructions	Y		