

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140PY

Part-Year Resident Personal Income Tax Return

FOR CALENDAR YEAR

2023

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING [M,M,D,D] 2,0,2,3 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 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

FILING STATUS 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

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

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box and complete page 4, Part 1.

10c FIRST AND LAST NAME SOCIAL SECURITY NUMBER RELATIONSHIP NO. OF MONTHS LIVED IN YOUR HOME IN 2023

10d

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box and complete page 4, Part 2.

11b FIRST AND LAST NAME SOCIAL SECURITY NUMBER RELATIONSHIP NO. OF MONTHS LIVED IN YOUR HOME IN 2023

11c

14 Dates of Arizona residency: From [M,M,D,D] Y,Y,Y,Y to [M,M,D,D] Y,Y,Y,Y 2023 FEDERAL Amount from Federal Return 2023 ARIZONA Amount Only

15 Wages, salaries, tips, etc. 15 00 00

16 Interest..... 16 00 00

17 Dividends..... 17 00 00

18 Arizona income tax refunds..... 18 00 00

19 Business income (or loss) from federal Schedule C..... 19 00 00

20 Gains (or losses) from federal Schedule D. See instructions for ARIZONA column 20 00 00

21 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E..... 21 00 00

22 Other income reported on your federal return: Include your own schedule..... 22 00 00

23 Total income: Add lines 15 through 22 23 00 00

24 Other federal adjustments: Include your own schedule 24 00 00

25 Federal adjusted gross income: Subtract line 24 from line 23 in the FEDERAL column 25 00

26 Arizona gross income: Subtract line 24 from line 23 in the ARIZONA column..... 26 00

27 Arizona income ratio: Divide line 26 by line 25 and enter the result (not over 1.000) 27

28 Small Business income: 28S check the box if you are filing Form 140PY-SBI and enter the amount from Form 140PY-SBI, line 10..... 28 00

29 Modified Arizona gross income. Subtract line 28 from line 26..... 29 00

30 Total depreciation included in Arizona gross income..... 30 00

31 Other Additions to Income. Complete Other Additions to Arizona Gross Income schedule on page 5 31 00

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

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

Arizona Income

Subtractions - cont. on page 2 Additions

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 plus 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.

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.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(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 NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2023
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 NUMBER	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2023
			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
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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
B	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.....	B	00
C	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR).....	C	00
D	Partnership Income Adjustment.....	D	00
E	Items Previously Deducted for Arizona Purposes.....	E	00
F	Claim of Right Adjustment for Amounts Repaid in 2023.....	F	00
G(a)	Claim of Right Adjustment for Amounts Repaid in Prior Years.....	G(a)	00
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 property. 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 property. 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.....	I	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
M	Net capital loss derived from exchange of legal tender. See instructions.....	M	00
N	Entity-Level Income Tax Payment. See instructions.....	N	00
O	Motion Picture Production Costs. See instructions.....	O	00
P	Other Adjustments Related to Tax Credits. See instructions.....	P	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

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 increasing your Arizona Gross Income complete page 5.

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

A	Exclusion for U.S. Government, Arizona State, or Local Government Pensions (up to \$2,500 per taxpayer).....	A	00
B	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.....	B	00
C	Agricultural Crops Given to Arizona Charitable Organizations.....	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	Adoption Expense.....	G	00
H	Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace.....	H	00
I	Claim of Right Adjustment for Amounts Repaid in Prior Tax Years.....	I	00
J	Certain Expenses Not Allowed for Federal Purposes.....	J	00
K	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
M	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	M	00
N	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR).....	N	00
O	Partnership Income Adjustment.....	O	00
P	Net Operating Loss Adjustment.....	P	00
Q	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary 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	00
T	Exploration Expenses Deferred before January 1, 1990.....	T	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
Y	Other Adjustments - see instructions.....	Y	00
Z	Total Other Subtractions: Add all amounts and enter the total here and on line 44.....	Z	00