RETURN.			Arizona Form 140NR	Nonresident Personal Income Tax Return					R CALENDAR YE	AR
ET ET	82F		Check box 82F filing under extension	OR FISCAL YEAR BEGINN	ING		_ AND ENDING _			. 66F
			First Name and Middle Initial		Last Name			Your S	ocial Security	Number
TO THE	1						Enter			
NS TO	1	Spous	se's First Name and Middle Init	tial (if box 4 or 6 checked)	Last Name		your SSN(s).	Spouse	e's Social Sec	urity No.
DO NOT STAPLE ANY ITEMS	2	Curre	nt Home Address - number and	d street, rural route		Apt. No.	Daytime	Phone (v	with area cod	e)
EAN	3	City, T	own or Post Office	State	ZIP Code	;	Last Names Used in	Last Four I	Prior Year(s) (if	different)
\PL	一	4	Married filing joint return	4a Injured Spouse Prot	ection of Joint O	verpayment	REVENUE USE ONI	LY. DO NO	T MARK IN THI	
ST	TATUS	5	_	er name of qualifying child or depen		. o. payo	88R			
0	S									
Z	FILIN	6	Married filing separate re	eturn: Enter spouse's name and S	ocial Security Num	ber above.				
<u>ک</u>	ш	7	Single Finter the number claim	ned. Do not put a check mar	k		1			
	10b	_		If completing lines		plete lines 47	_{81P} PM		80R RCVD	
	and	8 9	Age 65 or over (you and/ Blind (you and/or spouse	and 48. For lines 1	0a and 10b, comp	lete line 59.	819		808	
	10a	10a	Dependents: Under age	·	dents: Age 17 an	d over				
	nts			ne): 11 Nonresident 12	_		2 Composite Ret	(!		00)
	əpue	11-13	<u>`</u>	dent Information. See instruction			· · · · · · · · · · · · · · · · · · ·			ige 26)
	Dep		(a)		(b)	(c)	(d)	(e)	(f))
	-6		FIRST AND LA	ST NAME SOC	IALSECURITYNO	RELATIONSH	IIP NO. OF MONTHS	Dependent A included in:	ge if you did this persor	d not claim
	and		(Do not list yoursel	if or spouse.)			HOME IN 2020	1 2 0x 10a) (Box	2 federal retu	irn due to
	ns 8	1 0 c								
	Exemptions	10d]
≃:	xem	10e]
5	ш	10 f					L	<u> </u>		
after Form 140NR.		14		ou are the spouse of an active			2020 FEDERA Amount from Federal		2020 ARIZO Source Amoun	
Ē			•	he Military Spouses Residency		14∟∟			Source Amour	
ñ			0 , , , ,				15	00		00
te							16 17	00		00
्रज्	е						18	00		00
nts	come			n federal Schedule C			19	00		00
me	a Inc			Schedule D. See instructions for			20	00		00
DC CC	zona		,	ates, trusts, small business corpora			21	00		00
9	Ari			r federal return. Include your o			22	00		00
<u>e</u>		23	Total income: Add lines 15 throu	ugh 22			23	00		00
ö		24	Other federal adjustments: Inc	clude your own schedule			24	00		00
000				e: Subtract line 24 from line 23 in			25	00		
ë			-	ct line 24 from line 23 in the ARIZO						00
ed				line 26 by line 25, and enter the re Arizona gross income		•				00
Š	ns			Anzona gross income						00
7	Addition			the exchange of legal tender:				I .		00
ρ	Adc	This I	pox may be blank or may contain a	printed barcode of data from your			come. See instruction			00
a					I		26, 28, 29, 30, and 31.			00
g	2				33 AZ sou	rced gain/loss	33	00		
ge	age				34 Short-f	erm gain/loss	34	00		
<u>پ</u>	n p				I -	erm gain/loss		00		
<u>ē</u>	nt.				I	ng-term gain		00		00
пb	00 –				I		5% (.25)			00
v re	Suc				l l		ualified small business xchange of legal tende			00
an)	actic				l l		a depreciation			00
පු	ubtr				I		See instructions	I .		00
Place any required federal and AZ schedules or other docume	Š				l l		ough 41 from line 32			00

	Your	Name (as shown on page 1)	Your Social Security N	umber	
- 1 <u>-</u>	43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills	<u>'</u>	43	00
Subtractions –	44	Agricultural crops contributed to Arizona charitable organizations		l	00
fron	45	Other Subtractions from Income. See instructions for completing the schedule on page 5			00
Suk cont.	46	Subtract lines 43 through 45 from line 42			00
Ĭ	47	Age 65 or over: Multiply the number in box 8 by \$2,100		00	100
ns	48	Blind: Multiply the number in box 9 by \$1,500		00	
ptio	49	Other Exemptions. See instructions49E Multiply the number in box 49E by \$2,300		00	
Exemptions	50	Add lines 47, 48, and 49. Enter the total		00	
Ш	51	Multiply line 50 by the Arizona ratio on line 27		51	00
	52	Arizona adjusted gross income: Subtract line 51 from line 46. If less than zero, enter "0"		52	00
	53	Deductions: Check box and enter amount. See instructions			00
	54	If you checked box 53 S and claim charitable deductions, check 54 C Complete page 3. See	nstructions	54	00
×	55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0"			00
Balance of Tax	56	Compute the tax using amount from line 55 and Tax Table X or Y		56	00
ce c	57	Tax from recapture of credits from Arizona Form 301, Part 2, line 31		57	00
lan	58	Subtotal of tax: Add lines 56 and 57 and enter the total		58	00
B	59	Dependent Tax Credit. See instructions		. 59	00
	60	Nonrefundable credits from Arizona Form 301, Part 2, line 61		60	00
	61	Balance of tax: Subtract lines 59 and 60 from line 58. If the sum of lines 59 and 60 is more than line 58,	enter "0"	61	00
its	62	2020 AZ income tax withheld		62	00
Total Payments and Refundable Credits	63	2020 AZ estimated tax payments63a 00 Claim of Right 63b	00 Add 63a and 63b.	. 63c	00
yme	64	2020 AZ extension payment (Form 204)			00
I Pa	65	Other refundable credits: Check the box(es) and enter the total amount	308-I 652 349	65	00
Tota Refi	66	Total payments and refundable credits: Add lines 62 through 65 and enter the total		66	00
ent	67	TAX DUE: If line 61 is larger than line 66, subtract line 66 from line 61, and enter amount of tax due. Skip	67	00	
Tax Due or Overpayment	68	OVERPAYMENT: If line 66 is larger than line 61, subtract line 61 from line 66, and enter amount of overp	ayment	68	00
ax E	69	Amount of line 68 to be applied to 2021 estimated tax		69	00
۲ó	70	Balance of overpayment: Subtract line 69 from line 68.		70	00
S	71	- 81 Voluntary Gifts to: Solutions Teams Assigned to Schools71 00 Arizona Wildlife	72 00)	
G.		Child Abuse Prevention73 Domestic Violence Services 74 00 Political Gift		7	
tary		Neighbors Helping Neighbors 76 00 Special Olympics 77 00 Veterans' Donations		7	
Voluntary Gifts		I Didn't Pay Enough Fund 79 OO Sustainable State Parks and Road Fund80 Spay/Neuter of Anim)	
>	82	Political Party (if amount is entered on line 75 - check only one): 821 Democratic 822 Libertarian	823 Republican		
ţ	83	Estimated payment penalty		83	00
enalty	84	841 Annualized/Other 842 Farmer or Fisherman 843 Form 221 included			1
Pe		Add lines 71 through 81 and 83; enter the total		85	00
_	86	REFUND: Subtract line 85 from line 70. If less than zero, enter amount owed on line 87			00
Refund or Amount Owed		Direct Deposit of Refund: Check box 86A if your deposit will be ultimately placed in a foreign account; s	ee instructions. 86A		
unt		98 S Savings			
Ref	07		CCN	07	00
~	87	AMOUNT OWED: Add lines 67 and 85. Make check payable to Arizona Department of Revenue; write y	our SSN on payment	0/	100
		Under penalties of perjury, I declare that I have read this return and any documents with it, and	to the best of my kno	owledge and	belief, they are
		true, correct and complete. Declaration of preparer (other than taxpayer) is based on all informations.			
ш					
2	→				
뿔		YOUR SIGNATURE DATE	OCCUPATION		
Z	→				
SIGN HERE		SPOUSE'S SIGNATURE DATE	SPOUSE'S OCCUPATION		
PLEASE		PAID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S	IF SELE-EMPLOYED)		
EA		TRING STANKER O GIOTATORE DATE FIRM STANKER (PREPARER S	OLLI -LIVIF LOTED)		
7		PAID PREPARER'S STREET ADDRESS	PAID PREPARER'S	STIN	
		PAID PREPARER'S CITY STATE ZIP CODE	PAID PREPARER'S	S PHONE NUMBE	R

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode). If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

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

2020 Form 140NR - 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 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 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 nonresident filing Form 140NR, you are required to apportion your allowable increased standard deduction based on your Arizona income ratio computed on page 1, line 27.

NOTE 2: 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 3: 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 4: 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 2)	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
9C	Enter your Arizona income ratio from page 1, line 27	9C		
10C	Multiply line 8C by the ratio on line 9C and enter the result	10C		00

- Enter the amount shown on line 10C on page 2, line 54
- Be sure to check box 53\$ 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.

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

2020 Form 140NR 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 claiming Other Exemptions on page 2, line 49.

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.

	compate your Dependent Tax erealt on						
	(a)	(b)	(c)	(d)	(6	e)	(f)
	FIRST AND LAST NAME (Do not list yourself or spouse.)	SOCIALSECURITYNO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2020	✓ Dependent Age included in:		IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO
					1 (Box 10a)	2 (Box 10b)	EDUCATIONAL CREDITS
10 g							
10 h							
10i							
10j							
10k							
1 0 ı							
10m							
10 n							
10 _o							
10 _p							
10q							

Part 2: Other Exemptions

Information used to compute your allowable **Other Exemptions** on page 2, line 49.

	(a)	(b)	(c)		(d)										
	FIRST AND LAST NAME (Do not list yourself or spouse.)	SOCIALSECURITYNO.			✓ AGE 65 OR OVER		✓ AGE 65 OR OVER								✓ STILLBORN CHILD IN 2020
			C1	C2											
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															

Enter the total number of individuals listed in Part 2 in box 49E on page 2, line 49.

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

2020 Form 140NR - 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 31 (see instructions for more information)

Α	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR)	Α	00
В	Items Previously Deducted for Arizona Purposes.	В	00
С	Claim of Right Adjustment for Amounts Repaid in 2020	С	00
D	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years	D	00
Е	Addition to S corporation Income Due to Claiming Pass-through Credit (Forms 312, 315, and 320)	Е	00
F	Wage Expense for Employers of TANF Recipients who claim a credit (Form 320)	F	00
G	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338)	G	00
Н	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income	н	00
T	Americans with Disabilities Act - Access Expenditures	I	00
J	Amortization or depreciation for childcare facility before 1990.	J	00
K	Other Adjustments related to tax credits	K	00
L	Other Adjustments - see instructions	L	00
М	Total Other Additions to Arizona Gross Income. Add all amounts and enter the total here and on page 1, line 31	М	00

B. Other Subtractions From Arizona Gross Income - Line 45 (see instructions for more information)

Α	Certain Wages of American Indians	Α	00
В	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace	В	00
С	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years	С	00
D	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits)	D	00
Е	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year	Ε	00
F	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR)	F	00
G	Net Operating Loss Adjustment	G	00
Н	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income	Н	00
1	Americans with Disabilities Act – Access Expenditures.	I	00
J	Exploration Expenses deferred before January 1, 1990	J	00
K	Other Adjustments - see instructions	K	00
L	Total Other Subtractions from Arizona Gross Income. Add all amounts and enter the total here and on page 2, line 45	L	00

Arizona Form 131

Claim for Refund on Behalf of Deceased Taxpayer

FOR CALENDAR YEAR 2020

		Please print or t	ype.						
	☐ For calendar year decedent was due a	refund:	_ (OR □Fi	iscal year en	ding:	TH YE	66	
1 De	cedent's Name (last, first, middle initial)		2 Da	ate of Death	3 [Decedent's S	ocial	Security 1	Number
4 Nai	me of Person Claiming Refund (last, first, middle initial)	Daytime Phone (wit	:h area	a code)	5 Claimant's S	Social Securi	ty Nur	mber or I	TIN
6 Ho	me Address of Person Claiming Refund - number and st	treet, rural route		Apt. No.	REVENUE USE	ONLY. DO NO)T MAI	RK IN THI	S AREA.
7 City	y, Town or Post Office Sta	ate ZIP Code							
8 Cla	imant's Relationship to Decedent								
Part	Check the box that applies to you. Chec Be sure to complete Part 3 below.	ck only one box.			81 PM		80	RCVD	
9a	☐ Surviving spouse claiming a refund base	ed on a joint return	1.						
9b	Court-appointed or certified personal rep Include a court certificate (issued after d	•	ur ap⊦	pointmer	ıt.				
9с	Person other than 9a or 9b claiming refu See instructions and complete Part 2 be		nt's e	estate.					
Part	2 Complete Part 2 only if you checked box	x 9c in Part 1.							
10a	Did the decedent leave a will?							YES	NO
10b	Has a personal representative been appoint	ted for the estate of	of the	e decede	nt?		10b		
10c	10c If you answered "No" on line 10b, will one be appointed?						10c		
11	As the person claiming the refund for the de according to the laws of the state where the		-				11		
	If you answered "No" on line 11, a refund ca showing your appointment as personal repr you are entitled under state law to receive the	resentative or until							
Part	3								
	uest a refund of taxes overpaid by, or on behal e on this form have been examined by me								
→	Signature of Person Claiming Refund			Date					

2020 Arizona Tax Tables X and Y

Full-Year Residents:

If your taxable income is less than \$50,000, use the Optional Tax Tables to figure your tax.

If your taxable income is \$50,000 or more, you must use Tax Table X or Y to figure your tax.

Note: If your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2020. In this case, you must file using Form 140.

All Part-Year Residents and Nonresidents:

Use Tax Tables X or Y to figure your tax.

Table X – Use Table X if your filing status is Single or Married Filing Separate

	(a)	(b)	(c)	(d)	(e)	(f)
Over	If taxable income is:	Taxable income. Enter the amount of your taxable income from Form: • 140, line 45	Multiply the amount entered in column (b) by	Enter the result	Subtract	Your tax. Round the difference and enter this amount on your tax form: 140, line 46
0 101		140NR, line 55140PY, line 55				140NR, line 56140PY, line 56
\$0	\$27,272		X .0259	=	- \$0	=
\$27,272	\$54,544		X .0334	=	- \$205	=
\$54,544	\$163,632		X .0417	=	- \$657	=
\$163,632	and over		X .0450	=	- \$1,197	=

Table Y – Use Table Y if your filing status is Married Filing Joint or Head of Household

	(a)	(b)	(c)	(d)	(e)	(f)
Over	If taxable income is: But not Over	Taxable income. Enter the amount of your taxable income from Form: 140, line 45 140NR, line 55 140PY, line 55	Multiply the amount entered in column (b) by	Enter the result	Subtract	Your tax. Round the difference and enter this amount on your tax form: 140, line 46 140NR, line 56 140PY, line 56
\$0	\$54,544		X .0259	=	- \$0	=
\$54,544	\$109,088		X .0334	=	- \$409	=
\$109,088	\$327,263		X .0417	=	- \$1,315	=
\$327,263	and over		X .0450	=	- \$2,394	=