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

Subtractions cont. from page 1

43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills	43	00
44	Agricultural crops contributed to Arizona charitable organizations	44	00
45	Other Subtractions from Income: Complete *Other Subtractions from Arizona Gross Income* schedule on page 6	45	00
46	Subtract lines 43, 44 and 45 from line 42. Enter the difference	46	00

Exemptions

47	Age 65 or over: Multiply the number in box 8 by $2,100	47		00
48	Blind: Multiply the number in box 9 by $1,500	48		00
49	Other Exemptions: See instructions 49E ☐ Multiply the number in box 49E by $2,300	49		00
50	Add lines 47, 48, and 49. Enter the total	50		00

Balance of Tax

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 53I ☐ **ITEMIZED** 53S ☐ **STANDARD**	53	00
54	If you checked box 53S and claim charitable contributions, check 54C ☐ **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	Tax: Multiply line 55 by 2.5% (.025). Enter the result	56	00
57	Tax from recapture of credits from Arizona Form 301, Part 2, line 31	57	00
58	Subtotal of tax: Add lines 56 and 57. Enter the total	58	00
59	Dependent Tax Credit. See instructions	59	00
60	Nonrefundable credits from Arizona Form 301, Part 2, line 62	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

Total Payments and Refundable Credits

62	2023 AZ income tax withheld	62	00
63	2023 AZ estimated tax payments 63a ☐ 00 Claim of Right 63b ☐ 00 Add 63a and 63b.	63c	00
64	2023 AZ extension payment (Form 204)	64	00
65	Other refundable credits: Check the box(es) and enter the total amount 651 ☐ 308-I 652 ☐ 334 653 ☐ 349	65	00
66	**Total payments and refundable credits:** Add lines 62 through 65. Enter the total	66	00

Tax Due or Overpayment

67	**TAX DUE:** If line 61 is larger than line 66, subtract line 66 from line 61. Enter amount of tax due. Skip lines 68, 69 and 70	67	00
68	**OVERPAYMENT:** If line 66 is larger than line 61, subtract line 61 from line 66. Enter amount of overpayment	68	00
69	Amount of line 68 to be applied to 2024 estimated tax	69	00
70	Balance of overpayment: Subtract line 69 from line 68. Enter the difference	70	00

Voluntary Gifts

71 - 81 Voluntary Gifts to:

Solutions Teams Assigned to Schools	71	00	Arizona Wildlife	72	00		
Child Abuse Prevention	73	00	Domestic Violence Services	74	00	Political Gift	75	00
Neighbors Helping Neighbors	76	00	Special Olympics	77	00	Veterans' Donations Fund	78	00
I Didn't Pay Enough Fund	79	00	Sustainable State Parks and Road Fund	80	00	Spay/Neuter of Animals	81	00

82 Political Party (if amount is entered on line 75 - check only one): 821 ☐ Democratic 822 ☐ Libertarian 823 ☐ Republican

Penalty

83	Estimated payment penalty	83	00
84	841 ☐ Annualized/Other 842 ☐ Farmer or Fisherman 843 ☐ Form 221 included		
85	Add lines 71 through 81 and 83. Enter the total	85	00

Refund or Amount Owed

86	**REFUND:** Subtract line 85 from line 70. If less than zero, enter amount owed on line 87	86	00

Direct Deposit of Refund: ***Check box 86A*** if your deposit will be ultimately placed in a **foreign account**; see instructions. 86A ☐

98 C ☐ Checking or S ☐ Savings ROUTING NUMBER ACCOUNT NUMBER

87	**AMOUNT OWED:** Add lines 67 and 85. Make check payable to Arizona Department of Revenue; write your SSN, 140NR on payment	87	00

PLEASE SIGN HERE

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

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140NR.
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.