

(A)

Your Name (as shown on page 1) ROBERT LINCOLN	Your Social Security Number XXX-XX-7644
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## 2022 Form 140 - Standard Deduction Increase for Charitable Contributions

Before any  
Standard Ded.  
adj. Entries

**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 on their Arizona tax return may *increase* the standard deduction amount by 27% (.27) 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 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

**NOTE 1:** You must reduce your contribution amount by the total charitable contributions you made during January 1, 2022 through December 31, 2022 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 5C.

**NOTE 2:** 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.

<b>1C</b>	2022 Gifts by cash or check.....	<b>1C</b>	350	00	✓
<b>2C</b>	2022 Other than by cash or check.....	<b>2C</b>	395	00	✓
<b>3C</b>	Carryover from prior year.....	<b>3C</b>	0	00	
<b>4C</b>	Add lines 1C through 3C and enter the total.....	<b>4C</b>	745	00	
<b>5C</b>	Total charitable contributions made in 2022 for which you are claiming a credit under Arizona law for the current (2022) or prior (2021) tax year.....	<b>5C</b>	1325	00	(X)
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0".....	<b>6C</b>	0	00	←
<b>7C</b>	Multiply line 6C by 27% (.27) and enter the result.....	<b>7C</b>	0	00	

- Enter the amount shown on line 7C on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable contributions on line 44. If you do not check this box, you may be denied the increased standard deduction.

No 27% credit for  
\$745 in contributions

B

Your Name (as shown on page 1)  
ROBERT LINCOLN

Your Social Security Number  
XXX-XX-7644

### 2022 Form 140 - Standard Deduction Increase for Charitable Contributions

Adjusted  
\$1325 in Bx1  
of STD DED

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 on their Arizona tax return may increase the standard deduction amount by 27% (.27) 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 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

**NOTE 1:** You must reduce your contribution amount by the total charitable contributions you made during January 1, 2022 through December 31, 2022 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 5C.

**NOTE 2:** 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	2022 Gifts by cash or check.....	1C	1675	00
2C	2022 Other than by cash or check.....	2C	395	00
3C	Carryover from prior year.....	3C	0	00
4C	Add lines 1C through 3C and enter the total.....	4C	2070	00
5C	Total charitable contributions made in 2022 for which you are claiming a credit under Arizona law for the current (2022) or prior (2021) tax year.....	5C	1325	00
6C	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0".....	6C	745	00 ✓
7C	Multiply line 6C by 27% (.27) and enter the result.....	7C	201	00

- Enter the amount shown on line 7C on page 2, line 44.
- Be sure to check box 43S for Standard Deduction on line 43.
- Check box 44C for charitable contributions on line 44. If you do not check this box, you may be denied the increased standard deduction.

Added \$1,325 to  
AZ STD. DED page box 1  
(\$400, \$700, \$225)  
(321) (323/348) (352)



Your Name (as shown on page 1) ROBERT LINCOLN	Your Social Security Number XXX-XX-7644
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**2022 Form 140 - Standard Deduction Increase  
for Charitable Contributions**

*Added \$400  
to Box 2 of  
A3 STD Ded*

**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 on their Arizona tax return may *increase* the standard deduction amount by 27% (.27) 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 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

**NOTE 1:** You must reduce your contribution amount by the total charitable contributions you made during January 1, 2022 through December 31, 2022 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 5C.

**NOTE 2:** 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.

<b>1C</b>	2022 Gifts by cash or check.....	<b>1C</b>	1 675	00
<b>2C</b>	2022 Other than by cash or check.....	<b>2C</b>	395	00
<b>3C</b>	Carryover from prior year.....	<b>3C</b>	0	00
<b>4C</b>	Add lines 1C through 3C and enter the total.....	<b>4C</b>	2 070	00
<b>5C</b>	Total charitable contributions made in 2022 for which you are claiming a credit under Arizona law for the current (2022) or prior (2021) tax year.....	<b>5C</b>	1 725	00
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0".....	<b>6C</b>	345	00
<b>7C</b>	Multiply line 6C by 27% (.27) and enter the result.....	<b>7C</b>	93	00

X

- Enter the amount shown on line 7C on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable contributions on line 44. If you do not check this box, you may be denied the increased standard deduction.