

PRACTICE LAB

(202) 202-2022

TIMOTHY SMITH &  
ELIZABETH SMITH  
123 FRUIT STREET  
PHOENIX AZ 85001  
(520) 555-5555

Preparer No.: 995  
Client No. : XXX-XX-7644  
Invoice Date: 01/15/2024

**INVOICE**

Description	Amount	
<p><b>PREPARATION OF 2023 FEDERAL/STATE FORMS &amp; WORKSHEETS:</b></p> <p>FORM 1040-SR (TAX RETURN FOR SENIORS) FORM 1040 SCHEDULE 2 (ADDITIONAL TAXES) SCHEDULE B (INTEREST &amp; DIVIDENDS) FORM W-2 (WAGES AND TAX) FORM 1099-R (RETIREMENT DISTRIBUTIONS) (2) FORM 4137 (TAX ON TIPS) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) AZ STATE RESIDENT RETURN</p>		
	<b>Total Invoice</b>	\$0.00
	<b>Amount Paid</b>	\$0.00
	<b>Balance Due</b>	\$0.00

TAX YEAR: 2023  
OFFICE : The Practice Lab

PROCESS DATE: 01/15/2024

CLIENT : 452-00-7644 TIMOTHY SMITH  
SPOUSE : 456-00-7644 ELIZABETH SMITH

BIRTH DATE : 01/05/1956 Age:67  
BIRTH DATE : 02/28/1952 Age:71

ADDRESS : 123 FRUIT STREET  
: PHOENIX AZ 85001

PREPARER : 995

Home : (520) 555-5555  
Work :  
Cell :  
STATUS : MARRIED JOINT  
FED TYPE: Direct Deposit  
ST TYPE : Direct Deposit  
E-MAIL :

EFFECTIVE RATE: 11.40%

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LISTING OF FORMS FOR THIS RETURN

FORM 1040-SR  
SCHEDULE 2 (ADDITIONAL TAXES)  
FORM W-2  
FORM 1099-R (RETIREMENT DISTRIBUTIONS)  
SCHEDULE B (INTEREST/DIVIDEND INCOME)  
FORM 4137 (SS AND MEDICARE ON UNREPORTED TIP INCOME)  
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)  
AZ STATE RESIDENT RETURN

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\* QUICK SUMMARY \*

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<u>SUMMARY</u>	<u>FEDERAL</u>	<u>AZ RESIDENT</u>
FILING STATUS	2	1
TOTAL INCOME	80579	0
TOTAL ADJUSTMENTS	0	0
ADJUSTED GROSS INCOME	80579	72979
DEDUCTIONS	30700	27700
EXEMPTIONS	0	0
TAXABLE INCOME	49879	44424
TAX	5545	1111
CREDITS	0	1111
OTHER TAXES	142	0
PAYMENTS	7800	1200
REFUND	2113	1200
AMOUNT DUE	0	0

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DIRECT DEPOSIT INFORMATION

RTN: 122100024      ACCOUNT: 568425951      AMOUNT: \$2,113.00

CLIENT : TIMOTHY SMITH  
SPOUSE : ELIZABETH SMITH

452-00-7644  
456-00-7644

PREPARER : 995      DATE : 01/15/2024

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\* W-2 INCOME FORMS SUMMARY \*

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	<u>T/S</u>	<u>EMPLOYER</u>	<u>WAGES</u>	<u>FED WITH</u>	<u>FICA</u>	<u>MED TAX</u>	<u>STATE WITH ST</u>
1.	T	CHEERS	60000	5500	3720	870	1200 AZ
		TOTALS.....	60000	5500	3720	870	1200

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\* 1099-R INCOME FORMS SUMMARY \*

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	<u>[T/S]</u>	<u>PAYER</u>	<u>GROSS DIST</u>	<u>TAXABLE AMT</u>	<u>FED WITH</u>	<u>STATE WITH ST</u>
1.	S	OFFICE OF PERSONNEL MA	20000	18219	2000	0
2.	S	VANGUARD FIDUCIARY TRU	10000	0	0	0
		TOTALS.....	30000	18219	2000	0

		<b>a</b> Employee's social security number 452-00-7644	OMB No. 1545-0008			
<b>b</b> Employer identification number (EIN) 44-3333000			<b>1</b> Wages, tips, other compensation 60000	<b>2</b> Federal income tax withheld 5500		
<b>c</b> Employer's name, address, and ZIP code CHEERS 999 WEST BOSTON AVE CHANDLER AZ 85249			<b>3</b> Social security wages 60000	<b>4</b> Social security tax withheld 3720		
			<b>5</b> Medicare wages and tips 60000	<b>6</b> Medicare tax withheld 870		
			<b>7</b> Social security tips	<b>8</b> Allocated tips 1860		
<b>d</b> Control number			<b>9</b>	<b>10</b> Dependent care benefits		
<b>e</b> Employee's first name and initial TIMOTHY		Last name SMITH	Suff.	<b>11</b> Nonqualified plans	<b>12a</b> C o o l l e c t e d	
123 FRUIT STREET PHOENIX AZ 85001				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b> C o o l l e c t e d	
				<b>14</b> Other	<b>12c</b> C o o l l e c t e d	
				<b>12d</b> C o o l l e c t e d		
<b>f</b> Employee's address and ZIP code						
<b>15</b> State AZ	Employer's state ID number 443333000	<b>16</b> State wages, tips, etc. 60000	<b>17</b> State income tax 1200	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name
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Form **W-2** Wage and Tax Statement **2023** Department of the Treasury—Internal Revenue Service

		<b>a</b> Employee's social security number	OMB No. 1545-0008			
<b>b</b> Employer identification number (EIN)			<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld		
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages	<b>4</b> Social security tax withheld		
			<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld		
			<b>7</b> Social security tips	<b>8</b> Allocated tips		
<b>d</b> Control number			<b>9</b>	<b>10</b> Dependent care benefits		
<b>e</b> Employee's first name and initial		Last name	Suff.	<b>11</b> Nonqualified plans	<b>12a</b> C o o l l e c t e d	
				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b> C o o l l e c t e d	
				<b>14</b> Other	<b>12c</b> C o o l l e c t e d	
				<b>12d</b> C o o l l e c t e d		
<b>f</b> Employee's address and ZIP code						
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name
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Form **W-2** Wage and Tax Statement Department of the Treasury—Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  OFFICE OF PERSONNEL MANAGEMENT PO BOX 45 BOYERS PA 16017		1 Gross distribution \$ 20000		OMB No. 1545-0119  <b>2023</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		2a Taxable amount \$ 18219		Form <b>1099-R</b>		
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S TIN 52-6083699	RECIPIENT'S TIN 456-00-7644	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2000		
RECIPIENT'S name ELIZABETH SMITH		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the IRS.
Street address (including apt. no.) 123 FRUIT STREET		7 Distribution code(s) 7		8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code PHOENIX AZ 85001		9a Your percentage of total distribution %		9b Total employee contributions \$ 46000		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. 0	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R** (keep for your records) [www.irs.gov/Form1099R](http://www.irs.gov/Form1099R) Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  VANGUARD FIDUCIARY TRUST COMPANY PO BOX 982901 EL PASO TX 79998		1 Gross distribution \$ 10000		OMB No. 1545-0119  <b>2023</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		2a Taxable amount \$		Form <b>1099-R</b>		
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S TIN 23-2869268	RECIPIENT'S TIN 456-00-7644	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		
RECIPIENT'S name ELIZABETH SMITH		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		This information is being furnished to the IRS.
Street address (including apt. no.) 123 FRUIT STREET		7 Distribution code(s) 7		8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code PHOENIX AZ 85001		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. 0	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R** (keep for your records) [www.irs.gov/Form1099R](http://www.irs.gov/Form1099R) Department of the Treasury - Internal Revenue Service

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name <b>TIMOTHY SMITH</b>	Social security number <b>452-00-7644</b>
Spouse's name <b>ELIZABETH SMITH</b>	Spouse's social security number <b>456-00-7644</b>

## Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

<b>1</b> Adjusted gross income . . . . .	<b>1</b>	80579
<b>2</b> Total tax . . . . .	<b>2</b>	5687
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	<b>3</b>	7500
<b>4</b> Amount you want refunded to you . . . . .	<b>4</b>	2113
<b>5</b> Amount you owe . . . . .	<b>5</b>	

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

### Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN 

1	7	6	4	4
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 as my signature on the income tax return (original or amended) I am now authorizing.  
ERO firm name
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ 01/15/2024

### Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN 

1	7	6	4	4
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 as my signature on the income tax return (original or amended) I am now authorizing.  
ERO firm name
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ 01/15/2024

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

3	6	9	2	5	8	9	8	7	6	5
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Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 01/15/2024

**ERO Must Retain This Form – See Instructions  
Don't Submit This Form to the IRS Unless Requested To Do So**

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial <b>TIMOTHY</b>	Last name <b>SMITH</b>	<b>Your social security number</b> 452+00+7644
If joint return, spouse's first name and middle initial <b>ELIZABETH</b>	Last name <b>SMITH</b>	<b>Spouse's social security number</b> 456+00+7644
Home address (number and street). If you have a P.O. box, see instructions. <b>123 FRUIT STREET</b>		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>PHOENIX</b>	State <b>AZ</b>	ZIP code <b>85001</b>
Foreign country name	Foreign province/state/county	Foreign postal code

**Filing Status**  Single  Married filing jointly (even if only one had income)  Married filing separately (MFS)  
 Head of household (HOH)  Qualifying surviving spouse (QSS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . . .  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** { **You:**  Were born before January 2, 1959  Are blind  
**Spouse:**  Was born before January 2, 1959  Is blind

(see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

<b>Income</b> Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b>	60000
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .	<b>1b</b>	
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .	<b>1c</b>	1860
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .	<b>1e</b>	
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .	<b>1f</b>	
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b>	
	<b>h</b> Other earned income (see instructions) . . . . .	<b>1h</b>	
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>		
	<b>z</b> Add lines 1a through 1h . . . . .	<b>1z</b>	61860
	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>		
<b>3a</b> Qualified dividends . . . . . <b>3a</b>			
<b>4a</b> IRA distributions . . . . . <b>4a</b>	10000		
<b>5a</b> Pensions and annuities . . . . . <b>5a</b>	20000		
<b>6a</b> Social security benefits . . . . . <b>6a</b>			
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>			
<b>b</b> Taxable interest . . . . . <b>2b</b>		500	
<b>b</b> Ordinary dividends . . . . . <b>3b</b>			
<b>b</b> Taxable amount . . . . . <b>4b</b>			
<b>b</b> Taxable amount . . . . . <b>5b</b>		18219	
<b>b</b> Taxable amount . . . . . <b>6b</b>			

<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	
<b>8</b>	Additional income from Schedule 1, line 10 . . . . .	<b>8</b>	
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	80579
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>	80579
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	30700
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	30700
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	49879

**Standard Deduction**  
See *Standard Deduction Chart* on the last page of this form.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____ . . . . .	<b>16</b>	5545
	<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
	<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	5545
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	5545
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>	142
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	5687

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:	<b>FORM 1099</b>		
	<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	5500	
	<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	2000	
	<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>		
	<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	7500	
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return . . . . .	<b>26</b>	300	
	<b>27</b>	Earned income credit (EIC). . . . .	<b>27</b>		
	<b>28</b>	Additional child tax credit from Schedule 8812 . . . . .	<b>28</b>		
	<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>		
	<b>30</b>	Reserved for future use . . . . .	<b>30</b>		
	<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>		
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>		
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	7800	

If you have a qualifying child, attach Sch. EIC.

<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	2113
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>	<b>35a</b>	2113
Direct deposit? See instructions.	<b>b</b> Routing number <u>1 2 2 1 0 0 0 2 4</u> <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number <u>5 6 8 4 2 5 9 5 1</u>		
	<b>36</b> Amount of line 34 you want <b>applied to your 2024 estimated tax</b> . . . . .	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions	<b>37</b>	
	<b>38</b> Estimated tax penalty (see instructions) . . . . .	<b>38</b>	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions . . . . .  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, 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 01/15/24	Your occupation MANAGER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, <b>both</b> must sign. _____	Date 01/15/24	Spouse's occupation ENGINEER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____

Phone no. ( 520 ) 555-5555 Email address \_\_\_\_\_

**Paid Preparer Use Only**

Preparer's name _____	Preparer's signature _____	Date 01/15/24	PTIN S12345678	Check if: <input type="checkbox"/> Self-employed
Firm's name PRACTICE LAB	Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005		Phone no. 202-202-2022	Firm's EIN _____

**Standard Deduction Chart\***

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 . . . . . 2

<b>IF your filing status is. . .</b>	<b>AND the number of boxes checked is. . .</b>	<b>THEN your standard deduction is. . .</b>
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Head of household	1	\$22,650
	2	24,500
Married filing separately**	1	\$15,350
	2	16,850
	3	18,350
	4	19,850

\* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

\*\* You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.

Form **1040-SR** (2023)

QNA

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
TIMOTHY & ELIZABETH SMITH

Your social security number  
452-00-7644

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	142
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	142
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . .	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2023

QNA

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Reserved for future use . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

TIMOTHY & ELIZABETH SMITH

452-00-7644

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.					
	1 Medical and dental expenses (see instructions)	1				
	2 Enter amount from Form 1040 or 1040-SR, line 11	2				
	3 Multiply line 2 by 7.5% (0.075)	3				
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4		
<b>Taxes You Paid</b>	5 State and local taxes.					
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	1200			
	b State and local real estate taxes (see instructions)	5b				
	c State and local personal property taxes	5c				
	d Add lines 5a through 5c	5d	1200			
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	1200			
	6 Other taxes. List type and amount: _____	6				
7 Add lines 5e and 6				7	1200	
<b>Interest You Paid</b>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>					
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a				
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____	8b				
	c Points not reported to you on Form 1098. See instructions for special rules	8c				
	d Reserved for future use	8d				
	e Add lines 8a through 8c	8e				
9 Investment interest. Attach Form 4952 if required. See instructions	9					
10 Add lines 8e and 9				10		
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	2759			
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	12				
	13 Carryover from prior year	13				
	14 Add lines 11 through 13				14	2759
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				15	
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: _____				16	
<b>Total Itemized Deductions</b>	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12				17	3959
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>					

**SCHEDULE B  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Interest and Ordinary Dividends**

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **08**

Name(s) shown on return

TIMOTHY & ELIZABETH SMITH

Your social security number

452-00-7644

**Part I  
Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

TREASURY DIRECT

**Amount**

500

**1**

**2** Add the amounts on line 1 . . . . .  
**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .  
**4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

500

500

**Note:** If line 4 is over \$1,500, you must complete Part III.

**Amount**

**Part II  
Ordinary Dividends**

(See instructions and the Instructions for Form 1040, line 3b.)

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**5** List name of payer: \_\_\_\_\_

**5**

**6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

**Note:** If line 6 is over \$1,500, you must complete Part III.

**Part III  
Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

**7a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .

Yes	No
	X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .

**b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: \_\_\_\_\_

**8** During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

	X

**Social Security and Medicare Tax  
on Unreported Tip Income**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form4137](http://www.irs.gov/Form4137) for the latest information.

Attachment  
Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips. **Social security number**  
452-00-7644

TIMOTHY SMITH

1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
<b>A</b>	CHEERS	44-3333000	1860	
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>E</b>				
<b>2</b>	Total cash and charge tips you <b>received</b> in 2023. Add the amounts from line 1, column (c)		<b>2</b> 1860	
<b>3</b>	Total cash and charge tips you <b>reported</b> to your employer(s) in 2023. Add the amounts from line 1, column (d)			<b>3</b>
<b>4</b>	Subtract line 3 from line 2. You <b>must</b> include this amount on line 1c of Form 1040, 1040-SR, or 1040-NR. See <i>Allocated tips</i> on page 2			<b>4</b> 1860
<b>5</b>	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions)			<b>5</b>
<b>6</b>	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			<b>6</b> 1860
<b>7</b>	Maximum amount of wages (including tips) subject to social security tax		<b>7</b> 160,200	
<b>8</b>	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)		<b>8</b> 60000	
<b>9</b>	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			<b>9</b> 100200
<b>10</b>	Unreported tips subject to social security tax. Enter the <b>smaller</b> of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			<b>10</b> 1860
<b>11</b>	Multiply line 10 by 0.062 (social security tax rate)			<b>11</b> 115
<b>12</b>	Multiply line 6 by 0.0145 (Medicare tax rate)			<b>12</b> 27
<b>13</b>	Add lines 11 and 12. Enter here and include as tax on Schedule 2 (Form 1040), line 5; Form 1040-SS (sp), Part I, line 6; or Form 1040-SS, Part I, line 6. See your tax return instructions			<b>13</b> 142

**General Instructions**

**Future Developments**

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form4137](http://www.irs.gov/Form4137).

**What's New**

For 2023, the maximum wages and tips subject to social security tax increases to \$160,200. The social security tax rate an employee must pay on tips remains at 6.2%.

**Reminder**

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. See the Instructions for Form 8959 for more information on the Additional Medicare Tax.

**Purpose of form.** Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, 1040-SR, or 1040-NR, line 1c. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.



*If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Information, or Form 1099-NEC, Nonemployee Compensation, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.*

**Who must file.** You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and didn't report all of those tips to your employer. You must also file Form 4137 if your Form(s) W-2, box 8, shows allocated tips that you must report as income.

82F  Check box 82F if filing under extension OR FISCAL YEAR BEGINNING 2023 AND ENDING 2023 66F

1 TIMOTHY SMITH 452 00 7644

1 ELIZABETH SMITH 456 00 7644

2 123 FRUIT STREET 94 520-555-5555

3 PHOENIX AZ 85001- 97

FILING STATUS: 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment 5 Head of household 6 Married filing separate return 7 Single EXEMPTIONS: 8 Age 65 or over 9 Blind 10a Dependents Under age of 17 10b Dependents Age 17 and over 11a Qualifying parents and grandparents

Table for Dependents (Box 10a and 10b) with columns: (a) FIRST AND LAST NAME, (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

Table for Qualifying parents and grandparents (Box 11a) with columns: (a) FIRST AND LAST NAME, (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

Main tax calculation table with rows 12-35 including Federal adjusted gross income, Small Business Income, Modified federal adjusted gross income, Non-Arizona municipal interest, Partnership Income adjustment, Total federal depreciation, Other Additions to Income, Subtotal, Total net capital gain or (loss), Recalculated Arizona depreciation, Partnership Income adjustment, Interest on U.S. obligations, Exclusion for federal, Arizona state or local government pensions, U.S. Social Security or Railroad Retirement Act benefits, Certain wages of American Indians, Pay received for active service, Net operating loss adjustment, Contributions to 529 College Savings Plans, ABLER accounts

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

Your Name (as shown on page 1) **TIMOTHY SMITH** Your Social Security Number **452-00-7644**

Exemptions	36	Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....	36		00	
	37	Subtract line 36 from line 35. Enter the difference .....	37	77179	00	
	38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38	4200	00	
	39	Blind: Multiply the number in box 9 by \$1,500 .....	39		00	
	40	Other Exemptions. See instructions.....40E <input type="text" value="0"/> Multiply the number in box 40E by \$2,300.....	40		00	
Balance of Tax	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$76,000.....	41		00	
	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	72979	00	
	43	<b>Deductions: Check box and enter amount.</b> See instructions ..... 43I <input type="checkbox"/> ITEMIZED... 43S <input checked="" type="checkbox"/> <b>STANDARD</b>	43	27700	00	
	44	If you checked box 43S and claim charitable contributions, check 44C <input checked="" type="checkbox"/> <b>Complete page 3.</b> See instructions.....	44	855	00	
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45	44424	00	
	46	Tax: Multiply line 45 by 2.5% (.025). Enter the result.....	46	1111	00	
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 31 .....	47		00	
	48	Subtotal of tax: Add lines 46 and 47. Enter the total .....	48	1111	00	
	49	Dependent Tax Credit. See instructions .....	49		00	
	50	Family income tax credit (from the worksheet - see instructions) .....	50		00	
Total Payments and Refundable Credits	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 62.....	51	1111	00	
	52	<b>Balance of tax:</b> Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0" .....	52		00	
	53	2023 AZ income tax withheld.....	53	1200	00	
	54	2023 AZ estimated tax payments..54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b..	54c		00	
	55	2023 AZ extension payment (Form 204) .....	55		00	
	56	Increased Excise Tax Credit (from the worksheet - see instructions) .....	56		00	
	57	Property Tax Credit from Arizona Form 140PTC .....	57		00	
	58	Other refundable credits: Check the box(es) and enter the total amount..... 581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 334 583 <input type="checkbox"/> 349	58		00	
	59	<b>Total payments and refundable credits:</b> Add lines 53 through 58. Enter the total.....	59	1200	00	
	60	<b>TAX DUE:</b> If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines 61, 62 and 63.....	60		00	
Tax Due or Overpayment	61	<b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....	61	1200	00	
	62	Amount of line 61 to be applied to 2024 estimated tax.....	62		00	
Voluntary Gifts	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference .....	63	1200	00	
	<b>64 - 74 Voluntary Gifts to:</b>					
		Solutions Teams Assigned to Schools..... 64	00	Arizona Wildlife..... 65	00	
	Child Abuse Prevention..... 66	00	Domestic Violence Services..... 67	00	Political Gift..... 68	00
	Neighbors Helping Neighbors..... 69	00	Special Olympics..... 70	00	Veterans' Donations Fund..... 71	00
	I Didn't Pay Enough Fund..... 72	00	Sustainable State Parks and Road Fund..... 73	00	Spay/Neuter of Animals..... 74	00
	75	Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican				
	76	Estimated payment penalty .....	76		00	
	77	771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included				
	78	Add lines 64 through 74 and 76; enter the total.....	78		00	
Refund or Amount Owed	79	<b>REFUND:</b> Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 .....	79	1200	00	
	<b>Direct Deposit of Refund: Check box 79A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. 79A <input type="checkbox"/>					
	<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER			
		1 2 2 1 0 0 0 2 4	5 6 8 4 2 5 9 5 1			
80	<b>AMOUNT OWED:</b> Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return.....	80		00		

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.

**PLEASE SIGN HERE**

YOUR SIGNATURE \_\_\_\_\_ DATE 01/15/24 OCCUPATION MANAGER

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE 01/15/24 SPOUSE'S OCCUPATION ENGINEER

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE 01/15/24 FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) PRACTICE LAB

PAID PREPARER'S STREET ADDRESS 15 PRACTICE LAB WAY PAID PREPARER'S TIN S12345678

PAID PREPARER'S CITY WASHINGTON DC 20005- STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ PAID PREPARER'S PHONE NUMBER ( 202 ) 202-2022

Your Name (as shown on page 1) TIMOTHY SMITH	*	Your Social Security Number 452-00-7644
---	---	--

\*  
**2023 Form 140 - 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 on their Arizona tax return 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 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, 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 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>	2023 Gifts by cash or check.....	<b>1C</b>	5500	00
<b>2C</b>	2023 Other than by cash or check.....	<b>2C</b>	0	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>	5500	00
<b>5C</b>	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.....	<b>5C</b>	2741	00
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0".....	<b>6C</b>	2759	00
<b>7C</b>	Multiply line 6C by 31% (.31) and enter the result.....	<b>7C</b>	855	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.





Your Name (as shown on page 1) <b>TIMOTHY SMITH</b>	Your Social Security Number <b>452-00-7644</b>
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**Part 2 Application of Tax Credits and Recapture:** Enter tax, recapture tax, and tax credits used this taxable year.

27 Tax from Form 140, line 46; or Form 140PY, line 56; or Form 140NR, line 56; or Form 140X, line 37.....	27	1111	00
28 Tax from Recapture of Credit for Motion Picture Production Costs from Form 334, line 15..	28		00
29 Tax from Recapture of Credit for Qualified Facilities from Form 349, line 19.....	29		00
30 Tax from Recapture of Credit for Affordable Housing from Form 354, line 12.....	30		00
31 Recapture Total: Add lines 28, 29 and 30. Enter here and on Form 140, line 47; or Form 140PY, line 57; or Form 140NR, line 57; or Form 140X, line 38.....	31		00
32 Subtotal: Add lines 27 and 31.....	32	1111	00
33 Family Income Tax Credit from Form 140, line 50; or Form 140PY, line 60; or Form 140X, box 40a; <b>plus</b> Dependent Tax Credit from Form 140, line 49; or Form 140PY, line 59; or Form 140NR, line 59; or Form 140X, box 40b.....	33		00
34 Subtract line 33 from line 32. Enter the difference. If less than zero, enter "0".....	34	1111	00

**Nonrefundable Tax Credits Used This Taxable Year:** Enter amounts actually used from Part 1.

35 Credit for Increased Research Activities – Individuals..... Form 308-I ▶	35		00
36 Credit for Taxes Paid to Another State or Country.....Form 309 ▶	36		00
37 Credit for Solar Energy Devices .....Form 310 ▶	37		00
38 Agricultural Water Conservation System Credit .....Form 312 ▶	38		00
39 Pollution Control Credit.....Form 315 ▶	39		00
40 Credit for Contributions to Qualifying Charitable Organizations.....Form 321 ▶	40	841	00
41 Credit for Contributions Made or Fees Paid to Public Schools.....Form 322 ▶	41	270	00
42 Credit for Contributions to Private School Tuition Organizations.....Form 323 ▶	42		00
43 Credit for Agricultural Pollution Control Equipment.....Form 325 ▶	43		00
44 Credit for Donation of School Site .....Form 331 ▶	44		00
45 Credit for Employing National Guard Members.....Form 333 ▶	45		00
46 Credit for Business Contribution by an S Corporation to School Tuition Organizations - Individual ..... Form 335-I ▶	46		00
47 Credit for Solar Energy Devices – Commercial and Industrial Applications .....Form 336 ▶	47		00
48 Credit for Investment in Qualified Small Businesses.....Form 338 ▶	48		00
49 Credit for Donations to the Military Family Relief Fund: Enter the smaller of Form 301, Part 1, line 15 or Part 2, line 32.....Form 340 ▶	49		00
50 Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual.. Form 341-I ▶	50		00
51 Renewable Energy Production Tax Credit.....Form 343 ▶	51		00
52 Credit for New Employment.....Form 345 ▶	52		00
53 Additional Credit for Increased Research Activities for Basic Research Payments..Form 346 ▶	53		00
54 Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the maximum allowable credit on Arizona Form 323) ..Form 348 ▶	54		00
55 Credit for Contributions to Qualifying Foster Care Charitable Organizations.....Form 352 ▶	55		00
56 Healthy Forest Production Tax Credit.....Form 353 ▶	56		00
57 Affordable Housing Tax Credit.....Form 354 ▶	57		00
58 Credit for Entity-Level Income Tax.....Form 355 ▶	58		00
59 Reserved.....	59		
60 Tax credits used from Form 301: Add lines 35 through 58 .....	60	1111	00
61 Tax credits used from Form 301-SBI, line 66.....	61		00
62 Total Tax Credits Used: Add line 60 and 61. Enter this amount on Form 140, line 51; or Form 14PY, line 61; or Form 140NR, line 60; or Form 140X, line 41. Total credits used cannot be more than line 34.....	62	1111	00



Your Name (as shown on page 1) TIMOTHY SMITH	Your Social Security Number 452-00-7644
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**Part 2 Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
14	2018	00	00	00
15	2019	00	00	00
16	2020	00	00	00
17	2021	00	00	00
18	2022	00	00	00
19	Total Available Carryover: Add lines 14 through 18, column (d).....			19 00

**Part 3 Total Available Credit**

20	Current year's credit: Enter the amount from Part 1, line 13. Also, enter this amount on <i>Arizona Form 301, Part 1, line 6, column (a)</i> .....	20	841	00
21	Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 6, column (b)</i> .....	21		00
22	Total Available Credit: Add line 20 and line 21. Also, enter this amount on <i>Arizona Form 301, Part 1, line 6, column (c)</i> .....	22	841	00

Include with your return.

- Do not use this form for contributions to private school tuition organizations.
- Use Form 323 for contributions to private school tuition organizations.

For the calendar year 2023 or fiscal year beginning 12,0,2,3 and ending

Your Name as shown on Form 140, 140NR, 140PY or 140X TIMOTHY SMITH	Your Social Security Number 452 00 7644
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return) ELIZABETH SMITH	Spouse's Social Security Number 456 00 7644

Part 1 Current Year's Credit

A. Cash contributions made or fees paid January 1, 2023 through December 31, 2023.

- If you are married and filing separate returns, be sure to include all cash contributions or fees paid by you and your spouse.
- Do not include those cash contributions or fees paid for which you or your spouse claimed a credit on the 2022 tax return.
- If you made cash contributions or paid fees to more than three public schools, complete the Continuation Sheet on page 3 and include it with the credit form. If you made more than ten (10) cash contributions or paid fees to the same public school, see instructions.

(a) Date of Contribution MM/DD/2023	(b) Public School CTDS Code	(c) Name of Public School to which you made contributions or paid fees	(d) School District Name or Charter Holder Name	(e) Cash Contribution Made or Fees Paid	
1 12,0,12,0,2,3	1 1 0 4 0 0 0 0 1	PINAL COUNTY UNORG SCHO	PINAL COUNTY UNO	400	00
2					00
3					00
4 If you made contributions or paid fees to more than three public schools, enter the amount from line 4h of the Continuation Sheet, otherwise enter "0".....				4	00
5 Total contributions made or fees paid to public schools during 2023: Add lines 1 through 4, column (e).....				5	400 00

B. Cash contributions made or fees paid January 1, 2024 through April 15, 2024 for which you or your spouse are claiming a credit on the 2023 tax return.

- If you are married and filing separate returns, be sure to include all cash contributions or fees paid by you and your spouse.
- If you made cash contributions or paid fees to more than three public schools, complete the Continuation Sheet on page 3 and include it with the credit form. If you made more than ten (10) cash contributions or paid fees to the same public school, see instructions.

(a) Date of Contribution MM/DD/2024	(b) Public School CTDS Code	(c) Name of Public School to which you made contributions or paid fees	(d) School District Name or Charter Holder Name	(e) Cash Contribution Made or Fees Paid	
6					00
7					00
8					00
9 If you made cash contributions or paid fees to more than three public schools, enter the amount from line 9h of the Continuation Sheet, otherwise enter "0".....				9	00
10 Total contributions made or fees paid January 1, 2024 through April 15, 2024 for which you are claiming a credit on the 2023 tax return. Add lines 6 through 9, column (e).....				10	00
11 Add lines 5 and 10. Enter the total.....				11	400 00
12 Single taxpayers or heads of household, enter \$200. Married taxpayers, enter \$400.....				12	400 00
13 Total current year's credit: Enter the smaller of line 11 or 12. In most cases, if you are married filing a separate return, enter one-half of the smaller of line 11 or 12. See instructions.....				13	400 00

Your Name (as shown on page 1) TIMOTHY SMITH	Your Social Security Number 452-00-7644
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**Part 2 Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
14	2018	00	00	00
15	2019	00	00	00
16	2020	00	00	00
17	2021	00	00	00
18	2022	200	50	150
19	Total Available Carryover: Add lines 14 through 18, column (d).....			150

**Part 3 Total Available Credit**

20	Current year's credit: Enter the amount from Part 1, line 13. Also, enter this amount on <i>Arizona Form 301, Part 1, line 7, column (a)</i> .....	20	400	00
21	Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 7, column (b)</i> .....	21	150	00
22	Total Available Credit: Add line 20 and line 21. Also, enter this amount on <i>Arizona Form 301, Part 1, line 7, column (c)</i> .....	22	550	00

*Include with your return.*

- Do not use this form for cash contributions or fees paid to a public school.
- Use Form 322 for cash contributions or fees paid to public schools.

For the calendar year 2023 or fiscal year beginning | | | | 2 0 2 3 | and ending | | | | | | | | | |

Your Name as shown on Form 140, 140NR, 140PY or 140X TIMOTHY SMITH	Your Social Security Number 452   00   7644
Spouse's Name as shown on Form 140, 140NR, 140PY or 140X (if joint return) ELIZABETH SMITH	Spouse's Social Security Number 456   00   7644

**Part 1 Current Year's Credit**

**A. Cash contributions made January 1, 2023 through December 31, 2023.**

- If you are married and filing separate returns, be sure to include **all** cash contributions made by you and your spouse.
- Do **not** include those contributions for which you or your spouse claimed a credit on the 2022 tax return.
- If you made cash contributions to more than three private school tuition organizations (STO), complete the Continuation Sheet on page 3 and include it with the credit form. *If you made more than ten (10) cash contributions to the same STO, see instructions.*

(a) Contribution Date MM/DD/2023	(b) Name of <u>Private</u> School Tuition Organizations	(c) Street Address	(d) City, State	(e) Cash Contribution Made	
1   1   2   3   1   2   0   2   3	INSTITUTE FOR BETTER EDUCATION	9210 N SWAN RD	TUCSON, AZ	1500	00
2         2   0   2   3					00
3         2   0   2   3					00
4 If you made contributions to more than three <u>private</u> school tuition organizations, enter the amount from line 4h of the Continuation Sheet, otherwise enter "0".....				4	00
5 Total contributions made to <u>private</u> school tuition organizations during 2023: Add lines 1 through 4, column (e).....				5	1500 00

**B. Cash contributions made January 1, 2024 through April 15, 2024 for which you or your spouse are claiming a credit on the 2023 tax return.**

- If you are married and filing separate returns, be sure to include **all** cash contributions made by you and your spouse.
- If you made cash contributions to more than three private school tuition organizations, complete the Continuation Sheet on page 3 and include it with the credit form. *If you made more than ten (10) cash contributions to the same STO, see instructions.*

(a) Contribution Date MM/DD/2024	(b) Name of <u>Private</u> School Tuition Organizations	(c) Street Address	(d) City, State	(e) Cash Contribution Made	
6         2   0   2   4					00
7         2   0   2   4					00
8         2   0   2   4					00
9 If you made contributions to more than three <u>private</u> school tuition organizations, enter the amount from line 9h of the Continuation Sheet, otherwise enter "0".....				9	00
10 Total contributions made to <u>private</u> school tuition organizations January 1, 2024 through April 15, 2024 for which you are claiming a credit on the 2023 tax return. Add lines 6 through 9, column (e).....				10	00
11 Add lines 5 and 10. Enter the total .....				11	1500 00
12 Single taxpayers or heads of household, enter \$655. Married taxpayers, enter \$1,308 .....				12	1308 00
13 Total current year's credit: Enter the smaller of line 11 or 12. In most cases, if you are married filing a separate return, enter one-half of the smaller of line 11 or 12. See instructions. ....				13	1308 00

You **may** be able to claim an additional credit for excess contributions made to school tuition organizations. Complete Part 4, on page 2 of this form. See **Arizona Form 348** for more information.

Your Name (as shown on page 1) TIMOTHY SMITH	Your Social Security Number 452-00-7644
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**Part 2 Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
14	2018	00	00	00
15	2019	00	00	00
16	2020	00	00	00
17	2021	00	00	00
18	2022	00	00	00
19	Total Available Carryover: Add lines 14 through 18, column (d) .....			19 00

**Part 3 Total Available Credit**

20	Current year's credit: Enter the amount from Part 1, line 13. Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (a)</i> .....	20	1308	00
21	Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (b)</i> .....	21		00
22	Total Available Credit: Add line 20 and line 21. Also, enter this amount on <i>Arizona Form 301, Part 1, line 8, column (c)</i> .....	22	1308	00

**Part 4 Do I Have Excess Contributions Available to Claim on Arizona Form 348?**

23	Total contributions made during the taxable year: • Single taxpayers, head of household, and married taxpayers filing joint, enter the amount from Part 1, line 11. • Married taxpayers filing separate; enter one-half of the amount from Part 1, line 11 .....	23	1500	00
24	Maximum credit allowed on Form 323: • Single taxpayers; and heads of household; enter \$655. • Married taxpayers filing joint; enter \$1,308. • Married taxpayers filing separate; enter \$655 .....	24	1308	00
25	Excess contributions: Subtract line 24 from line 23 and enter the difference. If less than zero, enter "0". If the amount on line 25 is more than zero, you have excess contributions available and may claim a credit on Form 348 for those contributions. If the amount on line 25 is "0", you do not have any excess contributions available to claim on Form 348 .....	25	192	00

For contributions that exceed the maximum allowable credit on Arizona Form 323. Include with your return.

For the calendar year 2023 or fiscal year beginning [ 1 | 2 | 0 | 2 | 3 ] and ending [ | | | | | ]

Your Name as shown on Form 140, 140NR, 140PY, or 140X: TIMOTHY SMITH
Your Social Security Number: 452 | 00 | 7644
Spouse's Name as shown on Form 140, 140NR, 140PY, or 140X (if joint return): ELIZABETH SMITH
Spouse's Social Security Number: 456 | 00 | 7644

Before you can claim this credit, you must claim the maximum allowable credit on Arizona Form 323, Credit for Contributions to Private School Tuition Organizations. If you made cash contributions totaling more than the maximum allowable credit on Form 323, you may claim a credit on Form 348 for some or all of those cash contributions that exceed the maximum allowable credit on Form 323. If you have a carryover amount(s) from a credit claimed on Form 348 from prior tax year(s), you do not have to claim the maximum allowable credit on Form 323 to only claim a carryover amount available on Form 348. See instructions under "Notice to All Taxpayers".

Part 1 Eligibility YES NO

- 1a Are you claiming a current year's credit on your 2023 Form 323 for cash contributions to private school tuition organizations? 1a [X] [ ]
• If you answered, "No", skip line 1b and go to line 1c.
• If you answered, "Yes", complete line 1b.
1b Did you make cash contributions in excess of the allowable credit claimed on Form 323? See Form 323, Part 4, line 25..... 1b [X] [ ]
• If you answered, "No", go to line 1c.
• If you answered, "Yes", complete this form to claim an allowable credit for the amount of cash contributions that exceed the amount of the allowable credit claimed on Form 323.
1c Are you claiming only a carryover from Form 348 from prior tax year? 1c [ ] [ ]
• If you answered, "No", to lines 1a, 1b, and 1c, STOP, do not complete this form.
• If you answered, "Yes", to line 1c, skip Part 2 and complete Part 3 and Part 4.

Part 2 Current Year's Credit

- A. Cash contributions made January 1, 2023 through December 31, 2023. You must list all contributions claimed on Form 323.
• If you are married and filing separate returns, be sure to include all cash contributions made by you and your spouse.
• Do not include those contributions for which you or your spouse claimed a credit on the 2022 tax return.
• If you made cash contributions to more than three certified school tuition organizations (STO), complete the Continuation Sheet on page 3 and include it with the credit form. If you made more than ten (10) cash contributions to the same STO, see instructions.

Table with 5 columns: (a) Contribution Date MM/DD/2023, (b) Name of Certified School Tuition Organizations, (c) Street Address, (d) City, State, (e) Cash Contribution Made. Row 2: 1/23/2023, INSTITUTE FOR BETTER EDUC, 921 N SWAN RD, TUCSON, 85711, 1500 00. Row 5: Total contributions made to certified school tuition organizations during 2023: Add lines 2 through 5, column (e). 6 1500 00

- B. Cash contributions made January 1, 2024 through April 15, 2024 for which you or your spouse are claiming a credit on the 2023 tax return. You must list all contributions claimed on Form 323.
• If you are married and filing separate returns, be sure to include all cash contributions made by you and your spouse.
• If you made cash contributions to more than three certified school tuition organizations (STO), complete the Continuation Sheet on page 3 and include it with the credit form. If you made more than ten (10) cash contributions to the same STO, see instructions.

Table with 5 columns: (a) Contribution Date MM/DD/2024, (b) Name of Certified School Tuition Organizations, (c) Street Address, (d) City, State, (e) Cash Contribution Made. Rows 7, 8, 9 are empty.

Your Name (as shown on page 1) TIMOTHY SMITH	Your Social Security Number 452-00-7644
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**Part 2 (Continued)**

<b>10</b> If you made contributions to more than three certified school tuition organizations, enter the amount from line 10h of the Continuation Sheet, otherwise enter "0".....	<b>10</b>		00
<b>11</b> Total contributions made to certified school tuition organizations January 1, 2024 through April 15, 2024 for which you are claiming a credit on your 2023 return: Add lines 7 through 10, column (e).....	<b>11</b>		00
<b>12</b> All Taxpayers: Add lines 6 and 11. Enter the total.....	<b>12</b>	1500	00
<b>13</b> Maximum allowable credit claimed on Form 323 for the current taxable year: • Single taxpayer, and heads of household, enter \$655 • All married taxpayers, enter \$1,308.....	<b>13</b>	1308	00
<b>14</b> Potential credit: Subtract line 13 from line 12, and enter the difference .....	<b>14</b>	192	00
<b>15</b> Maximum allowable credit on Form 348 for the current taxable year: • Single taxpayers or heads of household, enter \$652. • All married taxpayers, enter \$1,301.....	<b>15</b>	1301	00
<b>16</b> Current year's credit to claim on Form 348: Enter the smaller of line 14 or line 15. In most cases, if you are married and filing a separate return, enter <i>one-half</i> of the smaller of line 14 or line 15 .....	<b>16</b>	192	00

**Part 3 Available Credit Carryover**

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount		(c) Amount Previously Used		(d) Available Carryover: Subtract column (c) from column (b).		
<b>17</b>	2018		00		00		00	
<b>18</b>	2019		00		00		00	
<b>19</b>	2020		00		00		00	
<b>20</b>	2021		00		00		00	
<b>21</b>	2022		00		00		00	
<b>22</b>	Total Available Carryover: Add lines 17 through 21 in column (d) .....						<b>22</b>	00

**Part 4 Total Available Credit**

<b>23</b> Current year's credit: Enter the amount from Part 2, line 16. Also, enter this amount on <i>Arizona Form 301, Part 1, line 20, column (a)</i> .....	<b>23</b>	192	00
<b>24</b> Available credit carryover from Part 3, line 22, column (d). Also, enter this amount on <i>Arizona Form 301, Part 1, line 20, column (b)</i> .....	<b>24</b>		00
<b>25</b> Total Available Credit: Add line 23 and line 24. Also, enter this amount on <i>Arizona Form 301, Part 1, line 20, column (c)</i> .....	<b>25</b>	192	00

**Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.**

Your First Name and Initial TIMOTHY	Last Name SMITH	<b>Enter your SSN(s).</b>	Your Social Security Number* 452   00   7644
Your Spouse's First Name and Initial (if filed joint) ELIZABETH	Last Name SMITH		Spouse's Social Security No.* 456   00   7644

**PART 1 – PURPOSE (If you are e-filing a Small Business Income Tax Return, also complete Form AZ-8879 SBI) \*Do Not Truncate**

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

**PART 2 – TAX RETURN INFORMATION**

1 Arizona Adjusted Gross Income	72979	00
2 Balance Of Tax .....		00
3 Arizona Income Tax Withheld ...	1200	00
<b>Check box 4 or box 5:</b>		
4 <input checked="" type="checkbox"/> <b>REFUND:</b> Enter the amount of refund.....	1200	00
5 <input type="checkbox"/> <b>AMOUNT YOU OWE:</b> Enter the amount owed.....		00

**PART 3 – FINANCIAL INSTITUTION INFORMATION**

Must be present when requesting direct debit or deposit.

Foreign Account Deposit/Debit: See instructions below.

TYPE OF ACCOUNT      ROUTING NUMBER

Checking     Savings      1 2 2 1 0 0 0 2 4

ACCOUNT NUMBER

5 6 8 4 2 5 9 5 1

DIRECT DEBIT REQUEST DATE      DIRECT DEBIT PAYMENT AMOUNT

\$ .00

**Box 4 Checkbox – Refund:** You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

**Box 5 Checkbox – Amount You Owe:** You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

**Foreign Account Deposit/Debit Checkbox:** Check the "Foreign Account Deposit/Debit" box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, **you must mail a check to the Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.**

**PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2)**

Under penalties of perjury, I declare that I have examined a copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the copy of my electronic Arizona income tax return.

- 6a  I consent that my refund be directly deposited as designated in the electronic portion of my 2023 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b  I do not want direct deposit of my refund or I am not receiving a refund.
- 6c  I authorize the Arizona Department of Revenue (ADOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of my tax liability by April 15, 2024, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, my state return will also be rejected.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts my ERO for a copy of my return, any documents or schedules to my return, and/or this authorization form, I authorize my ERO to release copies of the requested documents to ADOR.

I authorize PRACTICE LAB  
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want my electronic signature to my electronic federal individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2023. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

<b>PLEASE SIGN HERE</b>	→ _____	01152024
	YOUR PEN AND INK SIGNATURE	DATE
→ _____	01152024	
SPOUSE'S PEN AND INK SIGNATURE	DATE	