PRACTICE LAB
15 PRACTICE LAB WAY
WASHINGTON DC 20005
(202) 202-2022

TIMOTHY SMITH &
ELIZABETH SMITH
123 FRUIT ST
TUCSON AZ 85702
(520) 555-5555

Preparer No.: 995
Client No. : XXX-XX-7644
Invoice Date: 01/07/2024

INVOICE

Description	Amount
PREPARATION OF 2022 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040-SR (TAX RETURN FOR SENIORS) FORM 1040 SCHEDULE 2 (ADDITIONAL TAXES) SCHEDULE B (INTEREST & DIVIDENDS) FORM W-2 (WAGES AND TAX) FORM 1099-R (RETIREMENT DISTRIBUTIONS) FORM 4137 (TAX ON TIPS) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) AZ STATE RESIDENT RETURN	
Total Invoice	$0.00
Amount Paid	$0.00
Balance Due	$0.00

TAX YEAR: 2022 PROCESS DATE: 01/07/2024
OFFICE : The Practice Lab

CLIENT : 452-00-7644 TIMOTHY SMITH BIRTH DATE : 01/05/1956 Age:66
SPOUSE : 456-00-7644 ELIZABETH SMITH BIRTH DATE : 02/28/1952 Age:70

ADDRESS : 123 FRUIT ST PREPARER : 995
: TUCSON AZ 85702

Home : (520) 555-5555
Work :
Cell :
STATUS : MARRIED JOINT
FED TYPE: Direct Deposit
ST TYPE : Direct Deposit EFFECTIVE RATE: 11.50%
E-MAIL :

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	

* QUICK SUMMARY *

SUMMARY	FEDERAL	AZ RESIDENT
FILING STATUS	2	1
TOTAL INCOME	82360	0
TOTAL ADJUSTMENTS	0	0
ADJUSTED GROSS INCOME	82360	74760
DEDUCTIONS	28700	25900
EXEMPTIONS	0	0
TAXABLE INCOME	53660	48104
TAX	6030	1227
CREDITS	0	1227
OTHER TAXES	142	0
PAYMENTS	7800	1200
REFUND	1628	1200
AMOUNT DUE	0	0

DIRECT DEPOSIT INFORMATION

RTN: 122100024 ACCOUNT: 568425951 AMOUNT: $1,628.00

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

PREPARER : 995 DATE : 01/07/2024

* W-2 INCOME FORMS SUMMARY *

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

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH	ST
1.	S	OFFICE OF PERSONNEL MA	20000	20000	2000	0	
		TOTALS......	20000	20000	2000	0	

	a Employee's social security number	OMB No. 1545-0008	
	452-00-7644		
b Employer identification number (EIN) 44-3333000		1 Wages, tips, other compensation 60000	2 Federal income tax withheld 5500
c Employer's name, address, and ZIP code CHEERS BAR 999 WEST BOSTON AVE TUCSON AZ 85741		3 Social security wages 60000	4 Social security tax withheld 3720
		5 Medicare wages and tips 60000	6 Medicare tax withheld 870
		7 Social security tips	8 Allocated tips 1860
d Control number		9	10 Dependent care benefits
e Employee's first name and initial TIMOTHY	Last name SMITH / Suff.	11 Nonqualified plans	12a Code
123 FRUIT ST TUCSON AZ 85702		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
		14 Other	12c Code
f Employee's address and ZIP code			12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
AZ	443333000	60000	1200			

Form **W-2** **Wage and Tax Statement** **2022** Department of the Treasury—Internal Revenue Service

	a Employee's social security number	OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial	Last name / Suff.	11 Nonqualified plans	12a Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
		14 Other	12c Code
f Employee's address and ZIP code			12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** **Wage and Tax Statement** Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0119 | 2022 | Form **1099-R**

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
2a Taxable amount	$ 20000
2b Taxable amount not determined	☐
Total distribution	☐
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	$
Street address (including apt. no.)	123 FRUIT ST
7 Distribution code(s)	7
IRA/ SEP/ SIMPLE	☐
8 Other	$ %
City or town, state or province, country, and ZIP or foreign postal code	TUCSON AZ 85702
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	☐
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	$ $

This information is being furnished to the IRS.

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

☐ CORRECTED (if checked)

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0119 | 2022 | Form **1099-R**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	
1 Gross distribution	$
2a Taxable amount	$
2b Taxable amount not determined	☐
Total distribution	☐
PAYER'S TIN	
RECIPIENT'S TIN	
3 Capital gain (included in box 2a)	$
4 Federal income tax withheld	$
RECIPIENT'S name	
5 Employee contributions/ Designated Roth contributions or insurance premiums	$
6 Net unrealized appreciation in employer's securities	$
Street address (including apt. no.)	
7 Distribution code(s)	
IRA/ SEP/ SIMPLE	☐
8 Other	$ %
City or town, state or province, country, and ZIP or foreign postal code	
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.	
12 FATCA filing requirement	☐
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	$ $

This information is being furnished to the IRS.

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

QNA

Form **8879** (Rev. January 2021)

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* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶

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

Part I **Tax Return Information — Tax Year Ending December 31, 2022** (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.

1	Adjusted gross income	1	82360
2	Total tax	2	6172
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	7500
4	Amount you want refunded to you	4	1628
5	Amount you owe	5	

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 (**ERO firm name**) to enter or generate my PIN 1 7 6 4 4 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ▶ 01/07/2024

Spouse's PIN: check one box only

☒ I authorize PRACTICE LAB (**ERO firm name**) to enter or generate my PIN 1 7 6 4 4 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ▶ 01/07/2024

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

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 ▶ 01/07/2024

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

Form **1040-SR** Department of the Treasury—Internal Revenue Service
U.S. Tax Return for Seniors **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.

☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

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:

Your first name and middle initial	Last name	Your social security number
TIMOTHY	SMITH	452-00-7644
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
ELIZABETH	SMITH	456-00-7644

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
123 FRUIT ST	

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
TUCSON	AZ	85702

Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign 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. ☒ **You** ☒ **Spouse**

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 ☐ Are blind
Spouse: ☒ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here ☐

(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
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Income

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.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	60000
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	1860
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions) . 1i		
z	Add lines 1a through 1h	1z	61860

Attach Schedule B if required.

2a	Tax-exempt interest .	2a		b	Taxable interest . .	2b	500
3a	Qualified dividends . .	3a		b	Ordinary dividends .	3b	
4a	IRA distributions . . .	4a		b	Taxable amount . .	4b	
5a	Pensions and annuities	5a		b	Taxable amount . .	5b	20000
6a	Social security benefits .	6a		b	Taxable amount . .	6b	

c If you elect to use the lump-sum election method, check here (see instructions) . . . . ☐

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . ☐ 7

QNA

	8	Other income from Schedule 1, line 10		8	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**		9	82360
	10	Adjustments to income from Schedule 1, line 26		10	
Standard Deduction See *Standard Deduction Chart* on the last page of this form.	11	Subtract line 10 from line 9. This is your **adjusted gross income**		11	82360
	12	**Standard deduction or itemized deductions** (from Schedule A)		12	28700
	13	Qualified business income deduction from Form 8995 or Form 8995-A		13	
	14	Add lines 12 and 13		14	28700
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**		15	53660
Tax and Credits	16	**Tax** (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐ ________		16	6030
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	6030
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	6030
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	142
	24	Add lines 22 and 23. This is your **total tax**		24	6172
Payments	25	Federal income tax withheld from:	FORM 1099		
	a	Form(s) W-2	25a 5500		
	b	Form(s) 1099	25b 2000		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	7500
	26	2022 estimated tax payments and amount applied from 2021 return		26	300
If you have a qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	7800

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	1628
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	1628
b	Routing number 1 2 2 1 0 0 0 2 4 **c** Type: ☒ Checking ☐ Savings			
d	Account number 5 6 8 4 2 5 9 5 1			
36	Amount of line 34 you want **applied to your 2023 estimated tax**	36		

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	
38	Estimated tax penalty (see instructions)	38		

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.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	01/07/24	MANAGER	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	01/07/24	ENGINEER	
Phone no. (520) 555-5555	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
		01/07/24	S12345678	☐ Self-employed
Firm's name PRACTICE LAB			Phone no. 202-202-2022	
Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005			Firm's EIN	

QNA

Standard Deduction Chart*

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

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	$14,700
	2	16,450
Married filing jointly	1	$27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying surviving spouse	1	$27,300
	2	28,700
Head of household	1	$21,150
	2	22,900
Married filing separately**	1	$14,350
	2	15,750
	3	17,150
	4	18,550

* 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.

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* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
TIMOTHY & ELIZABETH SMITH	452-00-7644

Part I Tax

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

Part II Other Taxes

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

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:	**17a**		
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	**17b**		
c	Additional tax on HSA distributions. Attach Form 8889	**17c**		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**		
e	Additional tax on Archer MSA distributions. Attach Form 8853	**17e**		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**		
j	Section 72(m)(5) excess benefits tax	**17j**		
k	Golden parachute payments	**17k**		
l	Tax on accumulation distribution of trusts	**17l**		
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**		
q	Any interest from Form 8621, line 24	**17q**		
z	Any other taxes. List type and amount:	**17z**		
18	Total additional taxes. Add lines 17a through 17z		**18**	
19	Reserved for future use		**19**	
20	Section 965 net tax liability installment from Form 965-A	**20**		
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		**21**	142

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2022
Attachment Sequence No. **07**

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

Your social security number: 452-00-7644

Medical and Dental Expenses		**Caution:** 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	
Taxes You Paid	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 ☐	5a	2427		
	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	2427		
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	2427		
	6	Other taxes. List type and amount:	6			
	7	Add lines 5e and 6			7	2427
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	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 ☐				
	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	
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	2800		
	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12			
	13	Carryover from prior year	13			
	14	Add lines 11 through 13			14	2800
Casualty and Theft Losses	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	
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:			16	
Total Itemized Deductions	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	5227
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

QNA

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Go to *www.irs.gov/ScheduleB* for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

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.

				Amount
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: US TREASURY		**1**	500
2	Add the amounts on line 1		**2**	500
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815		**3**	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b		**4**	500

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

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.

			Amount
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	**6**	

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

Part III Foreign Accounts and Trusts

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.

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.

		Yes	**No**
7a	At any time during 2022, 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		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) are located:		
8	During 2022, 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

QNA

Form **4137**

Department of the Treasury
Internal Revenue Service

Social Security and Medicare Tax on Unreported Tip Income

Attach to your tax return.
Go to *www.irs.gov/Form4137* for the latest information.

OMB No. 1545-0074

2022

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**
TIMOTHY SMITH	452-00-7644

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
A	CHEERS BAR	44-3333000	1860	
B				
C				
D				
E				

2	Total cash and charge tips you **received** in 2022. Add the amounts from line 1, column (c)	2	1860		
3	Total cash and charge tips you **reported** to your employer(s) in 2022. Add the amounts from line 1, column (d)			3	
4	Subtract line 3 from line 2. You **must** include this amount on line 1c of Form 1040, 1040-SR, or 1040-NR. See *Allocated tips* on page 2			4	1860
5	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)			5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6	1860
7	Maximum amount of wages (including tips) subject to social security tax	7	147,000		
8	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)	8	60000		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9	87000
10	Unreported tips subject to social security tax. Enter the **smaller** of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10	1860
11	Multiply line 10 by 0.062 (social security tax rate)			11	115
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12	27
13	Add lines 11 and 12. Enter here and include as tax on Schedule 2 (Form 1040), line 5; Form 1040-PR, Part I, line 6; or Form 1040-SS, Part I, line 6. See your tax return instructions			13	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*.

What's New

For 2022, the maximum wages and tips subject to social security tax increases to $147,000. 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.

CAUTION *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.

QNA

State and Local General Sales Tax Deduction Worksheet—Line 5a

Keep for Your Records

TIP *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov/SalesTax.*

Before you begin: See the instructions for line 1 of the worksheet if you:

✓ Lived in more than one state during 2022, or
✓ Had any **nontaxable** income in 2022.

Zip:85701 State:AZ County:TUCSON City:TUCSON Days Lived in:365

1. Enter your **state** general sales taxes from the 2022 Optional State Sales Tax Table . . . . . **1.** $ 866

Next. If, for all of 2022, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2022?

☐ **No.** Enter -0-.

☒ **Yes.** Enter your base **local** general sales taxes from the 2022 Optional Local Sales Tax Tables. (B) . . . . . **2.** $ 166

3. Did your locality impose a **local** general sales tax in 2022? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2022, see the instructions for line 3 of the worksheet **3.** 3.1000

4. Did you enter -0- on line 2?

☒ **No.** Skip lines 4 and 5 and go to line 6.

☐ **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . **4.** ______

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . . **5.** ______

6. Did you enter -0- on line 2?

☒ **No.** Multiply line 2 by line 3.

☐ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2022, see the instructions for line 6 of the worksheet. . . . . . **6.** $ 515

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . **7.** $ ______

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line . . . . . **8.** $ 1381

QNA

DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

Arizona Form 140 — Resident Personal Income Tax Return

FOR CALENDAR YEAR **2022**

82F ☐ **Check box 82F if filing under extension** OR FISCAL YEAR BEGINNING 2 0 2 2 AND ENDING . 66F

1 Your First Name and Middle Initial: TIMOTHY	Last Name: SMITH	Enter your SSN(s). Your Social Security Number: 452 00 7644
1 Spouse's First Name and Middle Initial (if box 4 or 6 checked): ELIZABETH	Last Name: SMITH	Spouse's Social Security No.: 456 00 7644
2 Current Home Address - number and street, rural route: 123 FRUIT ST	Apt. No.	Daytime Phone (with area code): 94 520-555-5555
3 City, Town or Post Office: TUCSON	State: AZ	ZIP Code: 85702-

Last Names Used in Last Four Prior Year(s) (if different) 97

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88

81 PM — 80 RCVD

FILING STATUS

4 ☒ Married filing joint return 4a ☐ Injured Spouse Protection of Joint Overpayment

5 ☐ Head of household. Enter name of qualifying child or dependent on next line:

6 ☐ Married filing separate return. Enter spouse's name and Social Security Number above.

7 ☐ Single

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

Enter the number claimed. Do not put a check mark.

8 [2] Age 65 or over (you and/or spouse)

9 [ ] Blind (you and/or spouse)

10a [ ] Dependents: Under age of 17. 10b [ ] Dependents: Age 17 and over.

11a [ ] Qualifying parents and grandparents

If completing lines 8, 9, and 11a, also complete lines 38, 39, and 41. For lines 10a and 10b, also complete line 49.

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

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2022	(e) ✓ Dependent Age included in: 1 (Box 10a)	2 (Box 10b)	(f) ✓ if you did not claim this person on your federal return due to educational credits
10c						☐	☐	☐
10d						☐	☐	☐
10e						☐	☐	☐

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

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2022	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2022
11b						☐	☐
11c						☐	☐

Additions

12	**Federal adjusted gross income (from your federal return)**	12	82360 00
13	Small Business Income: 13S ☐ check the box if you are filing Arizona Form 140-SBI and enter the amount from Form 140-SBI, line 10	13	00
14	Modified federal adjusted gross income. Subtract line 13 from line 12	14	82360 00
15	Non-Arizona municipal interest	15	00
16	Partnership Income adjustment. See instructions	16	00
17	Total federal depreciation	17	00
18	Other Additions to Income: Complete *Other Additions to Arizona Gross Income* schedule on page 5	18	00
19	**Subtotal:** Add lines 14 through 18 and enter the total	19	82360 00

Subtractions

20	Total net capital gain or (loss). See instructions	20	00
21	Total net short-term capital gain or (loss). See instructions	21	00
22	Total net long-term capital gain or (loss). See instructions	22	00
23	Net long-term capital gain from assets acquired *after* December 31, 2011. See instructions.	23	00
24	Multiply line 23 by 25% (.25) and enter the result	24	00
25	Net capital gain - qualified small business	25	00
26	Recalculated Arizona depreciation	26	00
27	Partnership Income adjustment	27	00
28	Interest on U.S. obligations	28	500 00
29a	Exclusion for fed., AZ state or local govt. pensions	29a	2500 00
29b	Exclusion for retired/retainer pay uniform services.	29b	00
30	U.S. Social Security or Railroad Retirement Act	30	00
31	Certain wages of American Indians	31	00
32	Pay received for being an active service member.	32	00
33	Net operating loss adjustment	33	00
34	Contributions: 34a 529 plans 400 00; 34b 529A (ABLE) 00; add 34a and 34b.	34c	400 00

This box may be blank or may contain a printed barcode of data from your return.

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

	35	Subtract lines 24 through 34c from line 19	35	78960	00
	36	Other Subtractions from Income. Complete *Other Subtraction from Arizona Gross Income* schedule on page 6	36		00
	37	Subtract line 36 from line 35. Enter the difference	37	78960	00
Exemptions	38	Age 65 or over: Multiply the number in box 8 by $2,100	38	4200	00
Exemptions	39	Blind: Multiply the number in box 9 by $1,500	39		00
Exemptions	40	Other Exemptions. See instructions 40E [0] Multiply the number in box 40E by $2,300	40		00
Exemptions	41	Qualifying parents and grandparents: Multiply the number in box 11a by $10,000	41		00
	42	**Arizona adjusted gross income:** Subtract lines 38 through 41 from line 37. If less than zero, enter "0"	42	74760	00
Balance of Tax	43	**Deductions:** ***Check box and enter amount.*** See instructions 43I ☐ **ITEMIZED** 43S ☒ **STANDARD**	43	25900	00
Balance of Tax	44	If you checked box 43S and claim charitable contributions, check 44C ☒ **Complete page 3.** See instructions	44	756	00
Balance of Tax	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"	45	48104	00
Balance of Tax	46	Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables	46	1227	00
Balance of Tax	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 32	47		00
Balance of Tax	48	Subtotal of tax: Add lines 46 and 47. Enter the total	48	1227	00
Balance of Tax	49	Dependent Tax Credit. See instructions	49		00
Balance of Tax	50	Family income tax credit (from the worksheet - see instructions)	50		00
Balance of Tax	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 64	51	1227	00
	52	**Balance of tax:** 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
Total Payments and Refundable Credits	53	2022 AZ income tax withheld	53	1200	00
Total Payments and Refundable Credits	54	2022 AZ estimated tax payments 54a [ ] 00 Claim of Right 54b [ ] 00 Add 54a and 54b	54c		00
Total Payments and Refundable Credits	55	2022 AZ extension payment (Form 204)	55		00
Total Payments and Refundable Credits	56	Increased Excise Tax Credit (from the worksheet - see instructions)	56		00
Total Payments and Refundable Credits	57	Property Tax Credit from Arizona Form 140PTC	57		00
Total Payments and Refundable Credits	58	Other refundable credits: Check the box(es) and enter the total amount 581 ☐ 308-I 582 ☐ 349	58		00
	59	**Total payments and refundable credits:** Add lines 53 through 58. Enter the total	59	1200	00
Tax Due or Overpayment	60	**TAX DUE:** 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	**OVERPAYMENT:** If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment	61	1200	00
Tax Due or Overpayment	62	Amount of line 61 to be applied to 2023 estimated tax	62		00
	63	Balance of overpayment: Subtract line 62 from line 61. Enter the difference	63	1200	00

Voluntary Gifts — 64 - 74 Voluntary Gifts to:

			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 ☐ Democratic 752 ☐ Libertarian 753 ☐ Republican			
Penalty	76	Estimated payment penalty	76		00
Penalty	77	771 ☐ Annualized/Other 772 ☐ Farmer or Fisherman 773 ☐ Form 221 included			
	78	Add lines 64 through 74 and 76; enter the total	78		00
Refund or Amount Owed	79	**REFUND:** Subtract line 78 from line 63. If less than zero, enter amount owed on line 80	79	1200	00
Refund or Amount Owed		**Direct Deposit of Refund:** ***Check box 79A*** if your deposit will be ultimately placed in a **foreign account**; see instructions. 79A ☐			
Refund or Amount Owed		98 C ☒ Checking or S ☐ Savings — ROUTING NUMBER 122100024 — ACCOUNT NUMBER 5684259551			
Refund or Amount Owed	80	**AMOUNT OWED:** 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

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
	01/07/24	MANAGER

SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION
	01/07/24	ENGINEER

PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
	01/07/24	PRACTICE LAB

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

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

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
TIMOTHY SMITH	452-00-7644

2022 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 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**	5500	00
2C	2022 Other than by cash or check	**2C**	0	00
3C	Carryover from prior year	**3C**	0	00
4C	Add lines 1C through 3C and enter the total	**4C**	5500	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**	2700	00
6C	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0"	**6C**	2800	00
7C	Multiply line 6C by 27% (.27) and enter the result	**7C**	756	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.

Arizona Form
301

Nonrefundable Individual Tax Credits and Recapture for Forms 140, 140PY, 140NR and 140X

2022

Include with your return.

For the calendar year 2022 or fiscal year beginning 2022 and ending .

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

Part 1 Nonrefundable Individual Tax Credits Available: Enter total available tax credits.

		Line	(a) Current Year Credit	(b) Available Carryover	(c) Total Available Credit (a) + (b)
1	Military Reuse Zone Credit .... Form 306 ▶	1			00
2	Credit for Increased Research Activities – Individuals........ Form 308-I ▶	2			00
3	Credit for Taxes Paid to Another State or Country........ Form 309 ▶	3			00
4	Credit for Solar Energy Devices .... Form 310 ▶	4			00
5	Agricultural Water Conservation System Credit .... Form 312 ▶	5			00
6	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets .... Form 319 ▶	6			00
7	Credit for Contributions to Qualifying Charitable Organizations.. Form 321 ▶	7	800		800 00
8	Credit for Contributions Made or Fees Paid to Public Schools.... Form 322 ▶	8	400	150	550 00
9	Credit for Contributions to Private School Tuition Organizations Form 323 ▶	9	1245		1245 00
10	Agricultural Pollution Control Equipment Credit .... Form 325 ▶	10			00
11	Credit for Donation of School Site .... Form 331 ▶	11			00
12	Credit for Employing National Guard Members........ Form 333 ▶	12			00
13	Credit for Business Contributions by an S Corporation to School Tuition Organizations - Individual .... Form 335-I ▶	13			00
14	Credit for Solar Energy Devices – Commercial and Industrial Applications........ Form 336 ▶	14			00
15	Credit for Investment in Qualified Small Businesses........ Form 338 ▶	15			00
16	Credit for Donations to the Military Family Relief Fund .... Form 340 ▶	16			00
17	Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual .... Form 341-I ▶	17			00
18	Renewable Energy Production Tax Credit........ Form 343 ▶	18			00
19	Credit for New Employment........ Form 345 ▶	19			00
20	Additional Credit for Increased Research Activities for Basic Research Payments .... Form 346 ▶	20			00
21	Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the allowable credit on Arizona Form 323). Form 348 ▶	21	255		255 00
22	Credit for Contributions to Qualifying Foster Care Charitable Organizations .... Form 352 ▶	22			00
23	Healthy Forest Production Tax Credit........ Form 353 ▶	23			00
24	Affordable Housing Tax Credit........ Form 354 ▶	24			00
25	Credit for Entity-Level Income Tax........ Form 355 ▶	25			00
26	Reserved........	26			
27	**Total available nonrefundable tax credits:** Add lines 1 through 25........	27			2850 00

Continued on page 2 ➔

IMPORTANT ***You must include Form 301 and the corresponding credit form(s) for which you computed your credit(s) with your individual income tax return.***

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

Part 2 Application of Tax Credits and Recapture: Enter tax, recapture tax, and tax credits used this taxable year.

28	Tax from Form 140, line 46; or Form 140PY, line 56; or Form 140NR, line 56; or Form 140X, line 37			28	1227 00
29	Tax from Recapture of Credit for Qualified Facilities from Form 349, Part 7, line 19	29	00		
30	Tax from Recapture of Credit for Affordable Housing from Form 354, Part 2, line 12	30	00		
31	Reserved. Do not enter an amount on this line	31			
32	Recapture Total: Add lines 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			32	00
33	Subtotal: Add lines 28 and 32			33	1227 00
34	Family Income Tax Credit from Form 140, line 50; or Form 140PY, line 60; or Form 140X, box 40a; ***plus*** Dependent Tax Credit from Form 140, line 49; or Form 140PY, line 59; or Form 140NR, line 59; or Form 140X, box 40b			34	00
35	Subtract line 34 from line 33. Enter the difference. If less than zero, enter "0"			35	1227 00

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

36	Military Reuse Zone Credit	Form 306 ▶	36	00
37	Credit for Increased Research Activities – Individuals	Form 308-I ▶	37	00
38	Credit for Taxes Paid to Another State or Country	Form 309 ▶	38	00
39	Credit for Solar Energy Devices	Form 310 ▶	39	00
40	Agricultural Water Conservation System Credit	Form 312 ▶	40	00
41	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	Form 319 ▶	41	00
42	Credit for Contributions to Qualifying Charitable Organizations	Form 321 ▶	42	800 00
43	Credit for Contributions Made or Fees Paid to Public Schools	Form 322 ▶	43	427 00
44	Credit for Contributions to Private School Tuition Organizations	Form 323 ▶	44	00
45	Agricultural Pollution Control Equipment Credit	Form 325 ▶	45	00
46	Credit for Donation of School Site	Form 331 ▶	46	00
47	Credit for Employing National Guard Members	Form 333 ▶	47	00
48	Credit for Business Contribution by an S Corporation to School Tuition Organizations - Individual	Form 335-I ▶	48	00
49	Credit for Solar Energy Devices – Commercial and Industrial Applications	Form 336 ▶	49	00
50	Credit for Investment in Qualified Small Businesses	Form 338 ▶	50	00
51	Credit for Donations to the Military Family Relief Fund: Enter the smaller of Form 301, Part 1, line 16 or Part 2, line 33	Form 340 ▶	51	00
52	Credit for Business Contributions by an S Corporation to School Tuition Organizations for Displaced Students or Students with Disabilities - Individual	Form 341-I ▶	52	00
53	Renewable Energy Production Tax Credit	Form 343 ▶	53	00
54	Credit for New Employment	Form 345 ▶	54	00
55	Additional Credit for Increased Research Activities for Basic Research Payments	Form 346 ▶	55	00
56	Credit for Contributions to Certified School Tuition Organizations (for contributions that exceed the maximum allowable credit on Arizona Form 323)	Form 348 ▶	56	00
57	Credit for Contributions to Qualifying Foster Care Charitable Organizations	Form 352 ▶	57	00
58	Healthy Forest Production Tax Credit	Form 353 ▶	58	00
59	Affordable Housing Tax Credit	Form 354 ▶	59	00
60	Credit for Entity-Level Income Tax	Form 355 ▶	60	00
61	Reserved		61	

62	**Tax credits used from Form 301:** Add lines 36 through 60	62	1227 00
63	**Tax credits used from Form 301-SBI**, line 69	63	00
64	**Total Tax Credits Used:** add lines 62 and 63. Enter this amount on Form 140, line 51; or Form 140PY, line 61; or Form 140NR, line 60, or Form 140X, line 41. **Total credits used cannot be more than line 35**	64	1227 00

Arizona Form 321	Credit for Contributions to Qualifying Charitable Organizations	2022

Include with your return.

For the calendar year 2022 or fiscal year beginning _ _ 2022 and ending _ _ _ _.

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

Part 1 Current Year's Credit

A. Cash contributions made January 1, 2022 through December 31, 2022.

- The charitable organization must be certified by the department **for 2022** to claim the contributions listed in Part A. *For more information, see page 1 of the instructions.*
- 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 cash contributions for which you or your spouse claimed a credit on the 2021 tax return.
- If you made cash contributions to more than three qualifying charitable organizations, complete the Continuation Sheet on page 3 and include it with the credit form. *If you made more than ten (10) to the same qualifying charitable organization, see instructions*.

	(a) Date of Contribution MM/DD/2022	(b) Qualifying Charity Code	(c) Name of Qualifying Charity (Contributions to qualifying foster care charitable organizations are claimed on AZ Form 352)	(d) Cash Contribution
1	1231 2022	20208	ST MARYS FOOD BANK	800 00
2	2022			00
3	2022			00

4	If you made contributions to more than three qualifying charitable organizations, enter the amount from line 4h of the Continuation Sheet, otherwise enter "0"	4	00
5	Total contributions made to qualifying charitable organizations during 2022: Add lines 1 through 4, column (d)	5	800 00

B. Cash contributions made January 1, 2023 through April 18, 2023 for which you or your spouse are claiming a credit on the 2022 return.

- The charitable organization must be certified by the department **for 2023** to claim the contributions listed in Part B. *For more information, see page 1 of the instructions.*
- 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 qualifying charitable organizations, complete the Continuation Sheet on page 3 and include it with the credit form. *If you made more than ten (10) to the same qualifying charitable organization, see instructions.*

	(a) Date of Contribution MM/DD/2023	(b) Qualifying Charity Code	(c) Name of Qualifying Charity (Contributions to qualifying foster care charitable organizations are claimed on AZ Form 352)	(d) Cash Contribution
6	2023			00
7	2023			00
8	2023			00

9	If you made contributions to more than three qualifying charitable organizations, enter the amount from line 9h of the Continuation Sheet, otherwise enter "0"	9	00
10	Total contributions made to qualifying charitable organizations January 1, 2023 through April 18, 2023 for which you are claiming a credit on the 2022 tax return. Add lines 6 through 9, column (d)	10	00
11	Add lines 5 and 10. Enter the total	11	800 00
12	Single taxpayers or heads of household, enter $400. Married taxpayers, enter $800	12	800 00
13	Total current year's credit: Enter the smaller of line 11 or line 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	800 00

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

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	2017	00	00	00
15	2018	00	00	00
16	2019	00	00	00
17	2020	00	00	00
18	2021	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 *Arizona Form 301, Part 1, line 7, column (a)*	20	800 00
21	Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on *Arizona Form 301, Part 1, line 7, column (b)*	21	00
22	Total Available Credit: Add line 20 and line 21. Also, enter this amount on *Arizona Form 301, Part 1, line 7, column (c)*	22	800 00

Arizona Form
322

Credit for Contributions Made or Fees Paid to Public Schools

2022

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 2022 or fiscal year beginning 2022 and ending .

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

Part 1 Current Year's Credit

A. Cash contributions made or fees paid January 1, 2022 through December 31, 2022.

- 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 2021 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) contributions or paid fees to the same public school, see instructions.*

	(a) Date of Contribution MM/DD/2022	(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	1201 2022	110400001	PINAL COUNTY UNORG SCHO	NO NAME	400 00
2	2022				00
3	2022				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 2022: Add lines 1 through 4, column (e)	5	400 00

B. Cash contributions made or fees paid January 1, 2023 through April 18, 2023 for which you or your spouse are claiming a credit on the 2022 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) 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
6	2023				00
7	2023				00
8	2023				00

9	If you made 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, 2023 through April 18, 2023 for which you are claiming a credit on the 2022 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)	Your Social Security Number
TIMOTHY SMITH	452-00-7644

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	2017	00	00	00
15	2018	00	00	00
16	2019	00	00	00
17	2020	00	00	00
18	2021	200 00	50 00	150 00
19	Total Available Carryover: Add lines 14 through 18, column (d)		19	150 00

Part 3 Total Available Credit

20	Current year's credit: Enter the amount from Part 1, line 13. Also, enter this amount on *Arizona Form 301, Part 1, line 8, column (a)*	20	400 00
21	Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on *Arizona Form 301, Part 1, line 8, column (b)*	21	150 00
22	Total Available Credit: Add line 20 and line 21. Also, enter this amount on *Arizona Form 301, Part 1, line 8, column (c)*	22	550 00

Arizona Form
323

Credit for Contributions to Private School Tuition Organizations

2022

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 2022 or fiscal year beginning 2022 and ending .

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

Part 1 Current Year's Credit

A. Cash contributions made January 1, 2022 through December 31, 2022.

- 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 2021 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) contributions to the same STO, see instructions.*

	(a) Contribution Date MM/DD/2022	(b) Name of Private School Tuition Organizations	(c) Street Address	(d) City, State	(e) Cash Contribution Made
1	1220 2022	INST FOR BETTER EDUCATION	921 N. SWAN ROAD	TUCSON, AZ	1500 00
2	2022				00
3	2022				00

4	If you made contributions to more than three private school tuition organizations, enter the amount from line 4h of the Continuation Sheet, otherwise enter "0"	4	00
5	Total contributions made to private school tuition organizations during 2022: Add lines 1 through 4, column (e)	5	1500 00

B. Cash contributions made January 1, 2023 through April 18, 2023 for which you or your spouse are claiming a credit on the 2022 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) contributions to the same STO, see instructions.*

	(a) Contribution Date MM/DD/2023	(b) Name of Private School Tuition Organizations	(c) Street Address	(d) City, State	(e) Cash Contribution Made
6	2023				00
7	2023				00
8	2023				00

9	If you made contributions to more than three private school tuition organizations, enter the amount from line 9h of the Continuation Sheet, otherwise enter "0"	9	00
10	Total contributions made to private school tuition organizations January 1, 2023 through April 18, 2023 for which you are claiming a credit on the 2022 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 $623. Married taxpayers, enter $1,245	12	1245 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	1245 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)	Your Social Security Number
TIMOTHY SMITH	452-00-7644

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	2017	00	00	00
15	2018	00	00	00
16	2019	00	00	00
17	2020	00	00	00
18	2021	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 *Arizona Form 301, Part 1, line 9, column (a)*	20	1245 00
21	Available credit carryover from Part 2, line 19, column (d). Also, enter this amount on *Arizona Form 301, Part 1, line 9, column (b)*	21	00
22	Total Available Credit: Add line 20 and line 21. Also, enter this amount on *Arizona Form 301, Part 1, line 9, column (c)*	22	1245 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 $623. • Married taxpayers filing joint; enter $1,245. • Married taxpayers filing separate; enter $623	24	1245 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	255 00

Arizona Form **348**

Credit for Contributions to Certified School Tuition Organizations - Individuals

2022

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

For the calendar year 2022 or fiscal year beginning MM/DD/2022 and ending MM/DD/YYYY.

Your Name as shown on Form 140, 140NR, 140PY, or 140X	Your Social Security Number
TIMOTHY SMITH	452 00 7644
Spouse's Name as shown on Form 140, 140NR, 140PY, or 140X (if joint return)	Spouse's Social Security Number
ELIZABETH SMITH	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 2022 Form 323 for cash contributions to private school tuition organizations? .... **1a** YES [X] NO [ ]
- 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** YES [X] NO [ ]
- 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** YES [ ] NO [ ]
- 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, 2022 through December 31, 2022. 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 2021 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) contributions to the same STO, see instructions.*

	(a) Contribution Date MM/DD/2022	(b) Name of Certified School Tuition Organizations to which you made cash contributions	(c) Street Address	(d) City, State	(e) Cash Contribution Made
2	1220 2022	INST FOR BETTER EDUCATION	921 N SWAN ROAD	TUCSON, 85711	1500 00
3	2022				00
4	2022				00

5 If you made contributions to more than three certified school tuition organizations, enter the amount from line 5h of the Continuation Sheet, otherwise enter "0" **5** 00

6 Total contributions made to certified school tuition organizations during 2022: Add lines 2 through 5, column (e).......... **6** 1500 00

B. Cash contributions made January 1, 2023 through April 18, 2023 for which you or your spouse are claiming a credit on the 2022 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) contributions to the same STO, see instructions.*

	(a) Contribution Date MM/DD/2023	(b) Name of Certified School Tuition Organizations to which you made cash contributions	(c) Street Address	(d) City, State	(e) Cash Contribution Made
7	2023				00
8	2023				00
9	2023				00

Continued on page 2 ➔

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

Part 2 (Continued)

10 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"	10		00
11 Total contributions made to certified school tuition organizations January 1, 2023 through April 18, 2023 for which you are claiming a credit on your 2022 return: Add lines 7 through 10, column (e)	11		00
12 All Taxpayers: Add lines 6 and 11. Enter the total	12	1500	00
13 Maximum allowable credit claimed on Form 323 for the current taxable year: • Single taxpayer, and heads of household, enter $623 • All married taxpayers, enter $1,245	13	1245	00
14 Potential credit: Subtract line 13 from line 12, and enter the difference	14	255	00
15 Maximum allowable credit on Form 348 for the current taxable year: • Single taxpayers or heads of household, enter $620. • All married taxpayers, enter $1,238	15	1238	00
16 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 *one-half* of the smaller of line 14 or line 15	16	255	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).	
17	2017		00		00		00
18	2018		00		00		00
19	2019		00		00		00
20	2020		00		00		00
21	2021		00		00		00
22	Total Available Carryover: Add lines 17 through 21 in column (d)				22		00

Part 4 Total Available Credit

23 Current year's credit: Enter the amount from Part 2, line 16. Also, enter this amount on *Arizona Form 301, Part 1, line 21, column (a)*	23	255	00
24 Available credit carryover from Part 3, line 22, colum (d). Also, enter this amount on *Arizona Form 301, Part 1, line 21, column (b)*	24		00
25 Total Available Credit: Add line 23 and line 24. Also, enter this amount on *Arizona Form 301, Part 1, line 21, column (c)*	25	255	00

Arizona Form
AZ-8879
E-file Signature Authorization (Arizona Forms 140, 140A, 140EZ, 140NR and 140PY)
2022

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

*Do Not Truncate

PART 1 – PURPOSE ***(If you are e-filing a Small Business Income Tax Return, also complete Form AZ-8879 SBI)***

- 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	74760 00	
2	Balance Of Tax	00	
3	Arizona Income Tax Withheld	1200 00	

Check box 4 or box 5:

4 ☒	**REFUND:** *Enter the amount of refund*	1200 00
5 ☐	**AMOUNT *YOU OWE*:** *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: ☒ Checking ☐ Savings

ROUTING NUMBER: 122100024

ACCOUNT NUMBER: 568425951

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, 2022, 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 2022 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 18, 2023, 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, 2022. 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.

PLEASE SIGN HERE

➔	01072024
YOUR PEN AND INK SIGNATURE	DATE
➔	01072024
SPOUSE'S PEN AND INK SIGNATURE	DATE