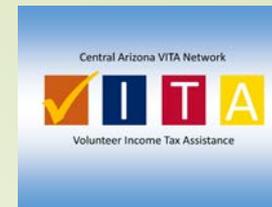




What's New for Arizona

TY2022



Standard Deduction Amount

FILING STATUS	TY2021	TY2022
Single & MFS	\$12,550	\$12,950
MFJ	\$25,100	\$25,900
HOH	\$18,800	\$19,400

Individual Filing Thresholds adjusted accordingly



Increased Standard Deduction

Taxpayers electing to take the standard deduction may increase the amount of the standard deduction amount by **27%** (up from 25%) of the total amount of the taxpayer's charitable contributions that would have been allowed if the taxpayer itemized deductions.

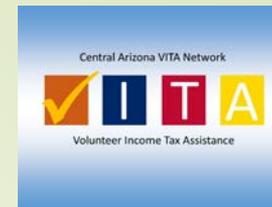
- Includes cash, non-cash, and charitable mileage



Most Common Non-Refundable Credits



Form	Credit Type	Max (S/HOH)	Max (MFJ)
321	Contributions made to a Qualifying Charitable Organization (QCO)	\$400	\$800
322	Contributions or Fees paid to a Public School	\$200	\$400
323	Contributions made to Private School Tuition Organizations	\$623 (\$611)	\$1,245 (\$1,221)
348	Contributions made to a Certified School Tuition Organization	\$620 (\$608)	\$1,238 (\$1,214)
352	Contributions made to a Qualifying Foster Care Charitable Organization (QFCO)	\$500	\$1,000
340	Contributions made to the Military Family Relief Fund	\$200	\$400



Individual Tax Brackets

Individual income tax brackets adjusted for inflation in TY2022

- Details in AZ140 instruction booklet



Qualifying Parent/ Grandparent - correction

- ▶ A Qualifying Parent/Grandparent does NOT have to be a dependent on the Federal return
 - ▶ Must be 65 or older in 2022
 - ▶ Must have lived in your principal residence the entire tax year (or died within the tax year)
 - ▶ Time in hospital or hospice count as time lived in the taxpayer's principal residence
 - ▶ You paid more than ½ of the support and maintenance of the parent/grandparent during the taxable year
 - ▶ The parent/grandparent required assistance with activities of daily living
 - ▶ The parent/grandparent does **NOT** have to meet the \$4,400 income threshold for a dependent



Qualifying Parent/ Grandparent

Basic Information

BACK

CONTINUE

Most of your Personal Information is carried to your Arizona return from your Federal return. Please complete the additional information below as they apply to your tax return.

Enter your Last Name(s) used in prior years if different from name(s) used on this years return

Is this your first time filing an Arizona return?

- Yes
 No

Are you enclosing a payment?

- Yes
 No

Select if you are filing under an extension

--Select--

Do you and your spouse qualify as an injured spouse and are requesting protection from application of any joint overpayment against the other spouse's delinquencies or debts? (Note: you will need to attach AZ Form 203.)

- Yes
 No

Qualifying Parents or Ancestors Information that were claimed on Federal return

Qualifying Dependents that were not claimed on Federal return but are eligible for AZ purposes

Change Filing Status from MFJ to MFS for State purposes only

BACK

CONTINUE

Changing dependent to
Qualifying Ancestor

BEGIN

BEGIN

BEGIN



Qualifying Parent/ Grandparent

Basic Information

BACK

CONTINUE

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BACK

BEGIN

BEGIN

BEGIN

CONTINUE

Adding non-dependent as
Qualifying Ancestor

