

**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 SATHISH	Last Name NAGARAJAN	<b>Enter your SSN(s).</b>	Your Social Security Number* 168   86   8623
Your Spouse's First Name and Initial (if filed joint) KANAGAPRIYA	Last Name SUBRAMANIAN PILLAI		Spouse's Social Security No.* 995   84   3283

**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	145,167	00
2 Balance Of Tax .....	2,812	00
3 Arizona Income Tax Withheld ...	2,903	00
<b>Check box 4 or box 5:</b>		
<input checked="" type="checkbox"/> <b>REFUND:</b> Enter the amount of refund.....	91	00
<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

6 6 9 2 7 0 2 3 8

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 The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).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 GLOBAL TAXES LLC  
(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>	→ _____	_____
	YOUR PEN AND INK SIGNATURE	DATE
→ _____	_____	
SPOUSE'S PEN AND INK SIGNATURE	DATE	

DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

Personal information section including name, address, and social security numbers.

Filing status and exemptions section with checkboxes for marital status and exemption categories.

Table for dependent information with columns for name, SSN, relationship, and months lived in home.

Table for qualifying parents and grandparents with columns for name, SSN, and age/death status.

Main income calculation table with columns for additions, subtractions, and final tax liability.

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

Your Name (as shown on page 1) **S NAGARAJAN & K SUBRAMANIAN PILLAI** Your Social Security Number **168-86-8623**

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	145,167	00				
	38	Age 65 or over: Multiply the number in box 8 by \$2,100.....	38		00				
	39	Blind: Multiply the number in box 9 by \$1,500 .....	39		00				
	40	Other Exemptions. See instructions.....40E <input type="checkbox"/> 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 \$10,000.....	41		00				
	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....	42	145,167	00				
	43	<b>Deductions: Check box and enter amount.</b> See instructions ..... 43I <input type="checkbox"/> ITEMIZED..43S <input checked="" type="checkbox"/> STANDARD	43	27,700	00				
	44	If you checked box 43S and claim charitable contributions, check 44C <input type="checkbox"/> Complete page 3. See instructions.....	44		00				
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....	45	117,467	00				
	46	Tax: Multiply line 45 by 2.5% (.025). Enter the result.....	46	2,937	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	2,937	00				
	49	Dependent Tax Credit. See instructions .....	49	125	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		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	2,812	00				
	53	2023 AZ income tax withheld.....	53	2,903	00				
	54	2023 AZ estimated tax payments..54a <input type="checkbox"/> 00 Claim of Right 54b <input type="checkbox"/> 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	2,903	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	91	00				
	62	Amount of line 61 to be applied to 2024 estimated tax.....	62		00				
	63	<b>Balance of overpayment:</b> Subtract line 62 from line 61. Enter the difference .....	63	91	00				
Voluntary Gifts	<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	75						
	76	Estimated payment penalty .....	76				00		
Penalty	77	771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included	77						
	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	91	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"/>								
	98	C <input checked="" type="checkbox"/> Checking or S <input type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER					
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 \_\_\_\_\_ SOFTWARE ENGINEER  
OCCUPATION

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ HOME MAKER  
SPOUSE'S OCCUPATION

SYAM PRIYA RAM SAGAR GUPTA TALLAM 02172024 GLOBAL TAXES LLC  
PAID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

245 ROONEY CT 84-3171965  
PAID PREPARER'S STREET ADDRESS PAID PREPARER'S TIN

E BRUNSWICK NJ 08816 (678) 965-9522  
PAID PREPARER'S CITY STATE ZIP CODE PAID PREPARER'S PHONE NUMBER

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140.  
If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.