

**Amended U.S. Individual Income Tax Return**

OMB No. 1545-0074

(Rev. January 2020)

▶ Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

This return is for calendar year ☒ 2019 ☐ 2018 ☐ 2017 ☐ 2016

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial ROY	Last name GARTLEY	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial GILLIAN	Last name BERNHEIM	Spouse's social security number [REDACTED]
Current home address (number and street). If you have a P.O. box, see instructions. 20280 N 59TH AVENUE STE 115-132		Apt. no. Your phone number
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. GLENDALE AZ 85308		
Foreign country name	Foreign province/state/county	Foreign postal code

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date.

☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Qualifying widow(er) (QW) ☐ Head of household (HOH)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Use Part III on the back to explain any changes		A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount	
<b>Income and Deductions</b>					
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ▶ <input type="checkbox"/>	1	264,638.	11,944.	276,582.
2	Itemized deductions or standard deduction . . . . .	2	24,400.	0.	24,400.
3	Subtract line 2 from line 1 . . . . .	3	240,238.	11,944.	252,182.
4a	Exemptions (amended 2017 or earlier returns only). If changing, complete Part I on page 2 and enter the amount from line 29 . . . . .	4a			
4b	Qualified business income deduction (amended 2018 or later returns only)	4b	48,048.	2,388.	50,436.
5	Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0- . . . . .	5	192,190.	9,556.	201,746.
<b>Tax Liability</b>					
6	Tax. Enter method(s) used to figure tax (see instructions): TCW	6	34,475.	2,293.	36,768.
7	Credits. If a general business credit carryback is included, check here ▶ <input type="checkbox"/>	7	2,000.	0.	2,000.
8	Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .	8	32,475.	2,293.	34,768.
9	Health care: individual responsibility (amended 2018 or earlier returns only). See instructions . . . . .	9	0.	0.	
10	Other taxes . . . . .	10	23,936.	-22,926.	1,010.
11	Total tax. Add lines 8, 9, and 10 . . . . .	11	56,411.	-20,633.	35,778.
<b>Payments</b>					
12	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.) . . . . .	12	0.	0.	0.
13	Estimated tax payments, including amount applied from prior year's return	13	0.	0.	0.
14	Earned income credit (EIC) . . . . .	14	0.	0.	0.
15	Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	15	0.	0.	0.
16	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed . . . . .	16			57,130.
17	Total payments. Add lines 12 through 15, column C, and line 16 . . . . .	17			57,130.
<b>Refund or Amount You Owe</b>					
18	Overpayment, if any, as shown on original return or as previously adjusted by the IRS . . . . .	18			0.
19	Subtract line 18 from line 17. (If less than zero, see instructions.) . . . . .	19			57,130.
20	Amount you owe. If line 11, column C, is more than line 19, enter the difference . . . . .	20			
21	If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21			21,352.
22	Amount of line 21 you want refunded to you . . . . .	22			0.
23	Amount of line 21 you want applied to your (enter year): 2020 estimated tax	23			21,352.

Complete and sign this form on page 2.

**Part I Exemptions and Dependents**

Complete this part **only** if any information relating to exemptions (to dependents if amending your 2018 or later return) has changed from what you reported on the return you are amending. This would include a change in the number of exemptions (of dependents if amending your 2018 or later return).



For amended 2018 or later returns only, leave lines 24, 28, and 29 blank.  
Fill in all other applicable lines.

**Note:** See the Forms 1040 and 1040-SR, or Form 1040A, instructions for the tax year being amended. See also the Form 1040-X instructions.

		A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
<b>24</b>	Yourself and spouse. <b>Caution:</b> If someone can claim you as a dependent, you can't claim an exemption for yourself. If amending your 2018 or later return, leave line blank . . . . .			
<b>25</b>	Your dependent children who lived with you . . . . .			
<b>26</b>	Your dependent children who didn't live with you due to divorce or separation . . . . .			
<b>27</b>	Other dependents . . . . .			
<b>28</b>	Total number of exemptions. Add lines 24 through 27. If amending your 2018 or later return, leave line blank . . . . .			
<b>29</b>	Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4a on page 1 of this form. If amending your 2018 or later return, leave line blank . . . . .			
<b>30</b>	List <b>ALL</b> dependents (children and others) claimed on this amended return. If more than 4 dependents, see inst. and ✓ here ► <input type="checkbox"/>			

**Dependents** (see instructions):

(a) First name	Last name	(b) Social security number	(c) Relationship to you	(d) ✓ if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents (amended 2018 or later returns only)
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Part II Presidential Election Campaign Fund**

Checking below won't increase your tax or reduce your refund.

- ☐ Check here if you didn't previously want \$3 to go to the fund, but now do.  
☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

► Attach any supporting documents and new or changed forms and schedules.

LATE ELECTION FOR S CORP FILING OF BUSINESS WAS MADE. PRIOR ACCOUNTANT FILED A SCHEDULE C IN ERROR

**Remember to keep a copy of this form for your records.**

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

**Sign Here**

► Your signature _____	Date _____	SECURITY Your occupation _____
► Spouse's signature. If a joint return, <b>both</b> must sign. _____	Date _____	HOMEMAKER Spouse's occupation _____

**Paid Preparer Use Only**

► Georgianne S Graves Preparer's signature _____	Date _____	Georgianne s. Graves, CPA Firm's name (or yours if self-employed) _____
Georgianne S Graves Print/type preparer's name _____		12091 US Highway 431 Guntersville AL 35976 Firm's address and ZIP code _____
P00828908 PTIN _____	<input type="checkbox"/> Check if self-employed	(256) 960-5061 Phone number _____
		82-1182373 EIN _____

**Additional information from your 2019 Federal Tax Return****Form 1040X: Amended Tax Return****Original Return Line10****Itemization Statement**

Description	Amount
SELF EMPLOYMENT TAX	23, 936.
<b>Total</b>	<b>23,936.</b>

**Qualified Business Income Deduction  
Simplified Computation**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

OMB No. 1545-0123

**2019**Attachment  
Sequence No. **55**

Name(s) shown on return

ROY GARTLEY &amp; GILLIAN BERNHEIM

Your taxpayer identification number

[REDACTED]

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	PRIDE SECURITY LLC	80-0386765	276,582.
<b>ii</b>			
<b>iii</b>			
<b>iv</b>			
<b>v</b>			

<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b>	276,582.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b>	( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b>	276,582.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)	<b>5</b>		55,316.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>		
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b>	( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>		
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)	<b>9</b>		
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9	<b>10</b>		55,316.
<b>11</b>	Taxable income before qualified business income deduction	<b>11</b>	252,182.	
<b>12</b>	Net capital gain (see instructions)	<b>12</b>	0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	252,182.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)	<b>14</b>		50,436.
<b>15</b>	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	<b>15</b>		50,436.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	<b>16</b>	( )	0.
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	<b>17</b>	( )	0.

**Schedule K-1**  
**(Form 1120-S)**

Department of the Treasury  
Internal Revenue Service

**2019**

For calendar year 2019, or tax year

beginning        /        / 2019

ending        /        /       

**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See back of form and separate instructions.

**Part I**

**A** Corporation's employer identification number  
80-0386765

**B** Corporation's name, address, city, state, and ZIP code  
PRIDE SECURITY LLC  
  
20280 N 59TH AVENUE STE 115-132  
GLENDALE AZ 85308

**C** IRS Center where corporation filed return  
Ogden, UT 84201-0013

**Part II**

**D** Shareholder's identifying number  
[REDACTED]

**E** Shareholder's name, address, city, state, and ZIP code  
ROY GARTLEY  
  
20280 N 59TH AVENUE STE 115-132  
JACKSON TN 38308

**F** Shareholder's percentage of stock ownership for tax year 100.00000 %

For IRS Use Only

☐ Final K-1

☐ Amended K-1

671119

OMB No. 1545-0123

**Part III**

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
	276,582.		
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions
<b>6</b>	Royalties		
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)		
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items
		A	23.
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis
<b>12</b>	Other deductions	C	6,598.
		<b>17</b>	Other information
		V *	STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\* See attached statement for additional information.

## Statement A—QBI Pass-through Entity Reporting

Page 1

Corporation's name: PRIDE SECURITY LLC		Corporation's EIN: 80-0386765	
Shareholder's name: ROY GARTLEY		Shareholder's identifying no: [REDACTED]	
1120S, Line 21			
<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business income (loss)	276,582.		
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss)			
Other income (loss)			
Section 179 deduction			
Charitable contributions			
Other deductions			
W-2 wages	146,212.		
UBIA of qualified property	25,870.		
Section 199A dividends			

## Statement A—QBI Pass-through Entity Reporting

Corporation's name:		Corporation's EIN:	
Shareholder's name:		Shareholder's identifying no:	
1120S, Line 21			
<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
Shareholder's share of:			
QBI or qualified PTP items subject to shareholder-specific determinations:			
Ordinary business income (loss)			
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss)			
Other income (loss)			
Section 179 deduction			
Charitable contributions			
Other deductions			
W-2 wages			
UBIA of qualified property			
Section 199A dividends			

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form  
**140X**

## Individual Amended Income Tax Return

FOR CALENDAR YEAR

**2019**OR FISCAL YEAR BEGINNING **12/01/19** AND ENDING **11/30/19** **66**

1 Your First Name and Middle Initial <b>ROY</b>		Last Name <b>GARTLEY</b>		Enter your Social Security Number <b>94</b>	
1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) <b>GILLIAN</b>		Last Name <b>BERNHEIM</b>		Spouse's Social Security No. <b>94</b>	
2 Current Home Address - number and street, rural route <b>20280 N 59TH AVENUE STE 115-132</b>				Apt. No. <b>94</b>	
City, Town or Post Office <b>GLENDALE</b>				State <b>AZ</b>	
ZIP Code <b>85308</b>				Last Names Used in Last Four Prior Year(s) (if different) <b>97</b>	

FILING STATUS		Check a box to indicate both filing and residency status:		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
4 <input checked="" type="checkbox"/> Married filing joint return		4a <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment		88	
5 <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line:					
6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above.					
7 <input type="checkbox"/> Single					
RESIDENCY		EXEMPTIONS			
8 <input checked="" type="checkbox"/> Resident		Enter the number claimed. Do not check ↓			
9a <input type="checkbox"/> Nonresident 9b <input type="checkbox"/> Composite		13 Age 65 or over		0	
10 <input type="checkbox"/> Nonresident active military		14 Blind		0	
11 <input type="checkbox"/> Part-year resident		15a Dependents <b>1</b> under 17 15b <b>0</b> 17 & over		81 PM	
12 <input type="checkbox"/> Part-year resident active military		16 Qualifying parents or grandparents		80 RCVD	

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

17 Federal adjusted gross income (from your federal return)	17	276,582	00
18 Nonresidents and part-year residents only: Enter Arizona gross income here	18	0	00
18a Arizona income ratio: If you checked box 9a, 10, 11 or 12, divide line 18 by line 17 and enter the result (not over 1.000)	18a		
19 Additions to Income. See instructions	19	0	00
20 Net capital (loss) derived from the exchange of legal tender: See instructions	20	0	00
21 Subtotal: Residents: Add lines 17, 19, and 20. Nonresidents and part-year residents: Add lines 18 through 20	21	276,582	00
22 Subtractions from Income. See instructions	22	0	00
23 Total net capital gain or (loss): See instructions	23	00	
24 Total net short-term capital gain or (loss): See instructions	24	00	
25 Total net long-term capital gain or (loss): See instructions	25	00	
26 Net long-term capital gain from assets acquired after December 31, 2011. See instructions	26	0	00
27 Multiply line 26 by 25% (.25) and enter the result	27	0	00
28 Net capital gain derived from investment in qualified small business	28	0	00
29 Net capital gain derived from the exchange of legal tender: See instructions	29	0	00
30 Contributions to 529 College Savings Plans	30	0	00
31 Arizona adjusted gross income: Subtract line 22 and lines 27 through 30 from line 21, and enter the difference	31	276,582	00
32 Deductions: Check box and enter amount. See instructions 32I <input type="checkbox"/> ITEMIZED 32S <input checked="" type="checkbox"/> STANDARD	32	24,400	00
33 If you checked box 32S and claim charitable deductions check 33C <input type="checkbox"/> Complete page 3. See instructions	33	0	00
34 Arizona taxable income: Subtract lines 32 and 33 from line 31. If less than zero, enter "0"	34	252,182	00
35 Tax from tax table: <input checked="" type="checkbox"/> Table X or Y (140, 140NR or 140PY) <input type="checkbox"/> Optional Table (140, 140A or 140EZ)	35	9,239	00
36 Tax from recapture of credits from Arizona Form 301, Part 2, line 35	36	0	00
37 Subtotal of tax: Add lines 35 and 36	37	9,239	00
38 Family income tax credit (AZ residents only) 38a <b>00</b> Dependent Tax Credit 38b <b>100</b> 38c <b>00</b>	38	100	00
39 Nonrefundable credits from Arizona Form 301, Part 2, line 67	39	0	00
40 Balance of tax: Subtract lines 38c and 39 from line 37. If the sum of lines 38c and 39 is more than line 37, enter "0"	40	9,139	00
41 Withholding, Estimated, and Extension Payments 41a <b>0</b> 41b <b>0</b> 41c <b>0</b>	41	0	00
42 Arizona residents only: Increased Excise Tax Credit 42a <b>0</b> 42b <b>0</b> 42c <b>0</b>	42	0	00
43 Other refundable credits: Check the box(es) and enter the total amount. 431 <input type="checkbox"/> 308-I 432 <input type="checkbox"/> 349	43	0	00
44 Payment with original return plus all payments after it was filed	44	8,641	00
45 Total payments and refundable credits: Add lines 41c through 44	45	8,641	00
46 Overpayment from original return or as later adjusted. See instructions	46	00	
47 Balance of credits: Subtract line 46 from line 45	47	8,641	00
48 OVERPAYMENT: If line 40 is less than line 47, subtract line 40 from line 47 and enter amount of overpayment	48	00	
49 Amount of line 48 to be applied to 2020 estimated tax. If zero, enter "0"	49	00	
50 REFUND: Subtract line 49 from line 48. If less than zero, enter amount owed on line 51	50	00	
Direct Deposit of Refund: Check box 50A if your deposit will be ultimately placed in a foreign account; see instructions. 50A <input type="checkbox"/>			
51 AMOUNT OWED: If line 40 is more than line 47, subtract line 47 from line 40, and enter the amount owed	51	498	00
52 Check box 52 if this amended return is the result of a net operating loss, and enter the year the loss was incurred	52	2.0	

Your Name (as shown on page 1) <b>ROY GARTLEY &amp; GILLIAN BERNHEIM</b>	Your Social Security Number
---	-----------------------------

You **must** complete page 4, *Dependent and Other Exemption Information*, if you are reporting dependents (page 1, box 15a or 15b), or qualifying parents and grandparents (page 1, box 16.) You must also complete page 4, Part 3, if you claim Other Exemptions on page 1, line 22. If you do not complete page 4, your dependents and other exemptions may be denied. Do not count or list yourself or your spouse as dependents.

**INCOME, DEDUCTIONS, CREDITS:** In column (a), list the items you are changing. In column (b), enter the amount claimed on your original return or most recent amended return. In column (c), enter the amount of the change. In column (d), enter the corrected amount for the item you are changing.

(a) INCOME, DEDUCTIONS, AND CREDITS YOU ARE CHANGING	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
53a Federal Adjusted Gross Income	\$ 264,638	\$ 11,944	\$ 276,582
53b Additions to Income	\$ 18,213	\$ -18,213	\$ 0
53c See Changes to Income, Deductions, and Credits	\$	\$	\$

**NET CAPITAL GAIN OR (LOSS):** If you are changing any amount on lines 54a through 54e, complete columns (b), (c), and (d).

(a) ITEM	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
54a Total net capital gain or (loss) reported on Form 140, line 19; Form 140NR, line 33; or Form 140PY, line 32.....	\$	\$	\$
54b Total net short-term capital gain or (loss) reported on Form 140, line 20; Form 140NR, line 34; or Form 140PY, line 33.....	\$	\$	\$
54c Total net long-term capital gain or (loss) reported on Form 140, line 21; Form 140NR, line 35; or Form 140PY, line 34.....	\$	\$	\$
54d Net long-term capital gains from assets acquired after December 31, 2011 reported on Form 140, line 22; Form 140NR, line 36; or Form 140PY, line 35	\$ 0	\$ 0	\$ 0
54e Amount of allowable subtraction reported on Form 140, line 23; Form 140NR, line 37; or Form 140PY, line 36.....	\$ 0	\$ 0	\$ 0

**55 REASON FOR THE CHANGE:** Give the reason for each change listed in Part 1 (A and B):

LATE ELECTION FOR S CORP FILING OF BUSINESS WAS MADE. PRIOR ACCOUNTANT

FILED A SCHEDULE C IN ERROR

If your address is the same on this amended return as it was on your original return, write "same" on the line below.

56a Name <u>SAME</u>	56b Number and Street, R.R. _____	Apt. No. _____
56c City, Town or Post Office _____	State _____	ZIP Code _____

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.

<b>PLEASE SIGN HERE</b>	YOUR SIGNATURE _____	DATE _____	SECURITY OCCUPATION _____
	SPOUSE'S SIGNATURE _____	DATE _____	HOMEMAKER SPOUSE'S OCCUPATION _____
	Georgianne S Graves PAID PREPARER'S SIGNATURE	DATE _____	Georgianne s. Graves, CPA FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
	12091 US Highway 431 PAID PREPARER'S STREET ADDRESS		82-1182373 PAID PREPARER'S TIN
	Guntersville AL 35976 PAID PREPARER'S CITY STATE ZIP CODE		(256) 960-5061 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 140X. Make check payable to Arizona Department of Revenue; write your SSN on payment.

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.

Your Name (as shown on page 1) ROY GARTLEY & GILLIAN BERNHEIM	Your Social Security Number
--	-----------------------------

## 2019 Form 140X - 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.**

For taxable years beginning from and after December 31, 2018, certain taxpayers electing to take the Standard Deduction may *increase* the standard deduction amount by 25% (.25) 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 return.

**NOTE:**

- A part-year resident taxpayer may only include those charitable contributions that are incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources incurred and paid during the part of the year while an Arizona nonresident.
- A nonresident taxpayer must prorate the increased standard deduction by his/her Arizona income ratio computed on page 1, line 18a.

Charitable contributions (lines C1, C2, and C3) are those gifts allowed on federal Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

Complete the worksheet to determine the increased amount allowed in addition to your standard deduction.

<b>C1</b>	Gifts by cash or check.....	<b>C1</b>		00
<b>C2</b>	Other than by cash or check.....	<b>C2</b>		00
<b>C3</b>	Carryover from prior year.....	<b>C3</b>		00
<b>C4</b>	Add lines C1 through C3.....	<b>C4</b>		00
<b>C5</b>	Enter the total amount of charitable contributions for which you are claiming a credit under Arizona law for the current or prior tax year.....	<b>C5</b>		00
<b>C6</b>	Subtract line C5 from line C4 and enter the difference.....	<b>C6</b>		00
<b>C7</b>	Multiply line C6 by 25% (.25). Enter the result.....	<b>C7</b>		00
<b>C8</b>	Nonresidents filing Form 140NR: Enter your Arizona income ratio from page 1, line 18a. All other taxpayers enter 1.000.....	<b>C8</b>		
<b>C9</b>	Multiply line C7 by the percentage on line C8 and enter the result.....	<b>C9</b>		00

Enter the amount shown on line C9 on page 1, line 33

- Be sure to check box **32S** for Standard Deduction on line 32.
- Check box **33C** for charitable deductions on line 33. If you do not check this box, you may be denied the increased standard deduction.

Your Name (as shown on page 1)

ROY GARTLEY &amp; GILLIAN BERNHEIM

Your Social Security Number

**140X Dependent and Other Exemption Information***Include page 4 with your amended return if:*

- You are reporting dependents (box 15a and 15b) on page 1.
- You are reporting qualifying parents and grandparents (box 16) on page 1.
- You are taking a deduction for *Other Exemptions* on page 1, line 22 (Subtractions from Income).

**Part 1: Dependents (Box 15a and 15b) - (Forms 140, 140A, 140NR, and 140PY)**Information used to compute your allowable **Dependent Tax Credit** on page 1, line 38 (box 38b).

	(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 2019	(e) ✓ Dependent Age included in:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
	1 (Box 15a)	2 (Box 15b)						
15c	MILAN B	GARTLEY		Son	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15d						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15e						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15f						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15g						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15h						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15i						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15j						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15k						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15l						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15m						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15n						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part 2: Qualifying parents and grandparents (Box 16) - (Forms 140, 140A, and 140PY)**Information used to compute your exemption included in *Subtractions from Income*, line 22.

	(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 2019	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2019
16a					<input type="checkbox"/>	<input type="checkbox"/>
16b					<input type="checkbox"/>	<input type="checkbox"/>
16c					<input type="checkbox"/>	<input type="checkbox"/>
16d					<input type="checkbox"/>	<input type="checkbox"/>
16e					<input type="checkbox"/>	<input type="checkbox"/>
16f					<input type="checkbox"/>	<input type="checkbox"/>

**Part 3: Other Exemptions - (Forms 140, 140A, 140NR, and 140PY)**Information used to compute your other exemptions included in *Subtractions from Income*, line 22.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2019
			C1	C2	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Additional information from your 2019 Arizona Tax Return****Form 140X: Amended Return****Changes to Income, Deductions, and Credits****Continuation Statement**

<b>Line Reference and Change Description</b>	<b>Original Amount Reported</b>	<b>Amount to Add or Subtract</b>	<b>Corrected Amount</b>
Subtractions from Income	18,213	-18,213	0
Arizona Adjusted Gross Income	264,638	11,944	276,582