

### 43-104. Definitions

In this title, unless the context otherwise requires:

1. "Assessment" includes a proposed additional assessment.
2. "Board" means the state board of tax appeals or, if applicable, a division of the state board.
3. "Corporation" means a corporation, joint stock company, bank, insurance company, business trust or so-called "Massachusetts trust", investment company or building and loan association and any other association whether incorporated or unincorporated.
4. "Department" means the department of revenue, the director or the director's authorized delegate, as the context requires.
5. "Director" means the director of the department of revenue.
6. "Fiduciary" means a guardian, trustee, personal representative, executor, administrator, receiver or conservator, whether individual or corporate, or any person acting in any fiduciary capacity for any person, estate or trust.
7. "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.
8. "Foreign country" means any jurisdiction other than one embraced within the United States.
9. "Income derived from or attributable to sources within this state" includes income from tangible or intangible property located or having a situs in this state and income from any activities carried on in this state, regardless of whether carried on in intrastate, interstate or foreign commerce.
10. "Income tax act of 1954" means this title, as enacted by Laws 1954, chapter 65, as amended.
11. "Income year" means "taxable year".
12. "Individual" means a natural person.
13. "Military or naval forces of the United States" includes the army, the navy, the air force, the marine corps, the coast guard, the army nurse corps, female, the women's army auxiliary corps, the navy nurse corps, female, and the women's reserve branch of the naval reserve, and all auxiliary branches of service.
14. "Nonresident" means every individual other than a resident.
15. "Paid or incurred" and "paid or accrued" shall be construed according to the method of accounting on the basis of which the taxable income is computed under this title.
16. "Partner" means a member of a partnership.
17. "Partnership" includes a syndicate, group, pool, joint venture or other unincorporated organization, through or by means of which any business, financial operation or venture is carried on and that is not, within the meaning of this title, a trust, estate or corporation.
18. "Person" includes individuals, fiduciaries, partnerships and corporations.
19. "Resident" includes:
  - (a) Every individual who is in this state for other than a temporary or transitory purpose.

(b) Every individual who is domiciled in this state and who is outside the state for a temporary or transitory purpose. Any individual who is a resident of this state continues to be a resident even though temporarily absent from the state.

(c) Every individual who spends in the aggregate more than nine months of the taxable year within this state shall be presumed to be a resident. The presumption may be overcome by competent evidence that the individual is in this state for a temporary or transitory purpose.

20. "Small business taxpayer" means any individual taxpayer who reports on the taxpayer's federal income tax return any income that constitutes Arizona small business gross income as defined in section 43-1701.

21. "State" includes the states of the United States, the District of Columbia and the possessions of the United States.

22. "Tax" means the taxes imposed under this title.

23. "Taxable year" means:

(a) The calendar year or the fiscal year, ending during such calendar year, on the basis of which the taxable income is computed under this title.

(b) If no fiscal year has been established, the calendar year.

(c) In the case of a return made for a fractional part of a year under this title or under rules prescribed by the department, the period for which the return is made.

24. "Taxpayer":

(a) Means any person subject to a tax imposed by this title.

(b) Does not include the United States, this state, counties, cities, towns, school districts or other political subdivisions or units of this state or the federal government.

25. "Trade or business" includes the performance of the functions of a public office.

26. "United States", when used in a geographical sense, includes the states, the District of Columbia and the possessions of the United States.