

DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

82F ☐ Check box 82F if filing under extension

1

Your First Name and Middle Initial

1

Spouse's First Name and Middle Initial (if box 4 or 6 checked)

2

Current Home Address - number and street, rural route

3

City, Town or Post Office

Last Name

Last Name

Apt. No.

State

ZIP Code

Enter your SSN(s).

Your Social Security Number

Spouse's Social Security No.

94

Daytime Phone (with area code)

97

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

EXEMPTIONS

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

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

8 ☐ 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 13, 14, and 16. For lines 10a and 10b, also complete line 21.

88

81 PM

80 RCVD

Dependents

Qualifying Parents and Grandparents

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box ☐ and complete page 3.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) Dependent Age included in:		(f) ✓ if you did not claim this person on your federal return due to educational credits
					1 (Box 10a)	2 (Box 10b)	
10c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box ☐ and complete page 3.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) ✓ if age 65 or over	(f) ✓ if died in 2024
11b					<input type="checkbox"/>	<input type="checkbox"/>
11c					<input type="checkbox"/>	<input type="checkbox"/>
11d					<input type="checkbox"/>	<input type="checkbox"/>

Balance of Tax

Exemptions

Total Payments and Overpay Refundable Credit

12 Federal adjusted gross income (from your federal return) ..... 12

13 Age 65 or over: Multiply the number in box 8 by \$2,100 ..... 13

14 Blind: Multiply the number in box 9 by \$1,500 ..... 14

15 Other Exemptions: See instructions. ....15E ☐ Multiply the number in box 15E by \$2,300 ..... 15

16 Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000 ..... 16

17 Arizona adjusted gross income: Subtract lines 13, 14, 15, and 16 from line 12. If less than zero, enter "0"..... 17

18 Standard deduction: If you checked filing status box 4 enter \$31,500; box 5 enter \$23,650; or box 6 or 7 enter \$15,750.  
If you are a surviving spouse and your spouse died in 2025, see instructions for amount to enter on line 18..... 18

19 Arizona taxable income: Subtract line 18 from line 17. If less than zero, enter "0" ..... 19

20 Tax amount: Multiply line 19 by 2.5% (.025)..... 20

21 Dependent Tax Credit. See instruction..... 21

22 Family income tax credit (from the worksheet - see instructions) ..... 22

23 Balance of tax: Subtract lines 21 and 22 from line 20. If less than zero, enter "0" ..... 23

24 Arizona income tax withheld during 2025 ..... 24

25 2024 Arizona extension payment (Form 204)..... 25

26 Increased Excise Tax Credit (from the worksheet - see instructions) ..... 26

27 Property Tax Credit from Form 140PTC ..... 27

28 Total payments and refundable credits: Add lines 24 through 27 and enter the total ..... 28

29 TAX DUE: If line 23 is greater than line 28, subtract line 28 from line 23, and enter amount of tax due. Skip line 30 ..... 29

30 OVERPAYMENT: If line 28 is greater than line 23, subtract line 23 from line 28, and enter the amount of overpayment..... 30

PLEASE BE SURE TO SIGN ON PAGE 2 OF THIS RETURN.

Continued on page 2 →

Your Name (as shown on page 1)	Your Social Security Number
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Voluntary Gifts

31 Enter the amount from page 1, line 29 Tax Due; or line 30 Overpayment.....		31		00
32 - 42 Voluntary Gifts to:				
	Solutions Teams Assigned to Schools.....	32		00
	Arizona Wildlife.....	33		00
Child Abuse Prevention .....	Domestic Violence Services.....	35		00
Neighbors Helping Neighbors..	Political Gift.....	36		00
I Didn't Pay Enough Fund.....	Special Olympics.....	38		00
	Veterans' Donations Fund .....	39		00
	Sustainable State Parks and Road Fund.....	41		00
	Spay/Neuter of Animals .....	42		00

43 Political Party (if amount is entered on line 36 - check only one box):  
431 ☐ Democratic    432 ☐ Libertarian    433 ☐ Republican

44 Total voluntary gifts: Add lines 32 through 42.....

44

00

Refund or Amount Owed

45 REFUND: If line 31 is an overpayment, subtract line 44 from line 31. If less than zero, enter amount owed on line 46 .....

45

00

Direct Deposit of Refund: **Check box 45A** if your deposit will be ultimately placed in a **foreign account**; see instructions. 45A ☐

98	C <input type="checkbox"/> Checking or	ROUTING NUMBER	ACCOUNT NUMBER
	S <input type="checkbox"/> Savings		

46 AMOUNT OWED: If line 31 is a tax due, add lines 31 and 44. Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with your return.....

46

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 \_\_\_\_\_

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

PAID PREPARER'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_ PAID PREPARER'S TIN \_\_\_\_\_

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 your return.
- 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)	Your Social Security Number
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## 2025 Form 140A Dependent and Other Exemptions Information

**Include page 3 with your return if:**

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are listing additional qualifying parents and grandparents (for box 11a) from page 1.
  - You are claiming Other Exemptions on page 1, line 15.

### Part 1: Dependents (Box 10a and 10b) continued from page 1

Information used to compute your allowable **Dependent Tax Credit** on page 1, line 21.

**NOTE:** If you have more than three qualifying dependents, you **must** complete Part 1 *and* the worksheet in the instructions to compute your Dependent Tax Credit on line 21.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) ✓DEPENDENT AGE INCLUDED IN:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 10a)	2 (Box 10b)	
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Part 2: Qualifying parents and grandparents (Box 11a) continued from page 1

Additional qualifying parents and grandparents information used to compute your allowable exemption on page 1, line 16.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2025
11e					<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>
11j					<input type="checkbox"/>	<input type="checkbox"/>

### Part 3: Other Exemptions

Information used to compute your allowable **Other Exemptions** on page 1, line 15.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2025
			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"/>

Enter the total number of individuals listed in Part 3 in box 15E on page 1, line 15.