

Arizona Form
140ET

Credit for Increased Excise Taxes

FOR CALENDAR YEAR

202582F ☐ Check box 82F if filing under extension95 ☐ Check box 95 if amending credit for tax year 2025

1 Your First Name and Middle Initial		Last Name		Enter your SSN(s).	Your Social Security Number	
1 Spouse's First Name and Middle Initial (if box 4 or 6 checked)		Last Name			Spouse's Social Security No.	
2 Current Home Address - number and street, rural route		Apt. No.			Daytime Phone (with area code)	
2 City, Town or Post Office		State		ZIP Code		88
3						94

FILING STATUS (check the appropriate box):

- 4 ☐ Married filing joint claim
- 5 ☐ Head of household: Enter name of qualifying child or dependent on next line:

- 6 ☐ Married filing separate claim: Enter spouse's name and Social Security Number above.
- 7 ☐ Single

Note: If you are married and you qualify to claim this credit, you must file a married filing separate claim if your spouse was sentenced for at least 60 days during 2025 to a county, state or federal prison.

- 8 I have read "Who Can File Form 140ET" on page 2, and I certify that I qualify to claim this credit on this form..8 ☐ YES ☐ NO

Note: If you checked "No", **STOP**. DO NOT file Form 140ET.

- 9 List dependents (see instructions on page 3). If married filing a joint claim, you may list up to 2 dependents; all others may list up to 3.

	FIRST NAME	LAST NAME	SOCIAL SECURITY NUMBER OR ITIN
9A1			
9A2			
9A3			

- | | | |
|--|----|----|
| 10 Total number of dependents entered on lines 9A1 through 9A3 | 10 | |
| 11 If you checked box 4, enter the number "2" here. If you checked box 5, 6, or 7, enter the number "1" here . | 11 | |
| 12 Add the amount on line 10 and line 11. Enter the total..... | 12 | |
| 13 Multiply the amount on line 12 by \$25. Enter the result..... | 13 | 00 |
| 14 Enter the smaller of line 13 or \$100..... | 14 | 00 |

Direct Deposit of Refund: Check box 14A if your deposit will be ultimately placed in a foreign account; see instructions. 14A ☐

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

If this is your first claim for 2025, STOP HERE, AND GO TO THE SIGNATURE BOX BELOW.
If this is an amended claim, complete lines 15 through 17, and check box 95 at the top of the form.

AMENDED

- | | | |
|--|----|----|
| 15 Enter the amount from line 5 of the worksheet on page 4 of the instructions | 15 | 00 |
| 16 Additional refund: If line 14 is larger than line 15, subtract line 15 from line 14 | 16 | 00 |
| 17 Amount to pay: If line 14 is less than line 15, subtract line 14 from line 15 | 17 | 00 |
- Make check payable to Arizona Department of Revenue; write your SSN on payment, and include with Form 140ET.

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	OCCUPATION
→	SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION
	PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PAID 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		

Who Can File Form 140ET?

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Even if you qualify to claim a credit for increased excise taxes, **do not file Form 140ET** if either of the following applies:

- You are filing a 2025 income tax return using Form 140, Form 140A, Form 140EZ, or Form 140PY. You may claim this credit on those tax forms. To figure your credit, complete the worksheet included in the instructions for those tax forms.
- You are filing Form 140PTC. You may claim the credit for increased excise taxes on Form 140PTC. To figure your credit, see the instructions for Form 140PTC, Part 2.

If you qualify to claim a credit for increased excise taxes, **file Form 140ET only if all** of the following are true.

- | | TRUE | FALSE |
|---|--------------------------|--------------------------|
| (a) You have a Social Security Number (SSN) that is valid for employment | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) You are not required to file a 2025 income tax return and you do not qualify for the property tax credit on Form 140PTC for tax year 2025 | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) You were an Arizona resident during 2025 | <input type="checkbox"/> | <input type="checkbox"/> |
| (d) You are not claimed as a dependent by any other taxpayer for the tax year 2025 | <input type="checkbox"/> | <input type="checkbox"/> |
| (e) You were not sentenced for at least 60 days of 2025 to a county, state, or federal prison | <input type="checkbox"/> | <input type="checkbox"/> |
| (f) Your federal adjusted gross income is: | <input type="checkbox"/> | <input type="checkbox"/> |
| <ul style="list-style-type: none">• \$12,500 or less if single• \$25,000 or less if you are married filing a joint claim• \$12,500 or less if married filing a separate claim• \$25,000 or less if you are filing as head of household | | |

If **all** of the items (a) through (f) above are **true**, you may claim this credit using Form 140ET. Complete Form 140ET to figure your credit.

Special Note:

If your spouse was sentenced for at least 60 days during 2025 to a county, state or federal prison, the following applies:

1. Your spouse cannot take the credit.
2. You cannot file a joint claim with that spouse. You must file a married filing separate claim.
3. You cannot claim a credit for your spouse.
4. If your spouse has a valid SSN, but you do not, neither you nor your spouse can claim the credit.

For complete details about how incarceration affects this credit, see the department's publication 709.