

Your Name (as shown on page 1)		Your Social Security Number		
Subtractions cont. from page 1	43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	43	00
	44	Agricultural crops contributed to Arizona charitable organizations.....	44	00
	45	Other Subtractions from Income: Complete <i>Other Subtractions from Arizona Gross Income</i> schedule on page 6.....	45	00
	46	Subtract lines 43, 44 and 45 from line 42. Enter the difference.....	46	00
Exemptions	47	Age 65 or over: Multiply the number in box 8 by \$2,100.....	47	00
	48	Blind: Multiply the number in box 9 by \$1,500	48	00
	49	Other Exemptions: See instructions..... 49E <input type="text"/> Multiply the number in box 49E by \$2,300	49	00
	50	Add lines 47, 48, and 49. Enter the total	50	00
51	Multiply line 50 by the Arizona ratio on line 27	51	00	
52	Arizona adjusted gross income: Subtract line 51 from line 46. If less than zero, enter "0"	52	00	
Balance of Tax	53	Deductions: Check box and enter amount. See instructions..... 53I <input type="checkbox"/> ITEMIZED 53S <input type="checkbox"/> STANDARD	53	00
	54	If you checked box 53S and claim charitable contributions, check 54C <input type="checkbox"/> Complete page 3. See instructions.....	54	00
	55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0".....	55	00
	56	Tax: Multiply line 55 by 2.5% (.025). Enter the result.....	56	00
	57	Tax from recapture of credits from Arizona Form 301, Part 2, line 30	57	00
	58	Subtotal of tax: Add lines 56 and 57. Enter the total	58	00
	59	Dependent Tax Credit. See instructions.....	59	00
	60	Nonrefundable credits from Arizona Form 301, Part 2, line 60.....	60	00
	61	Balance of tax: Subtract lines 59 and 60 from line 58. If the sum of lines 59 and 60 is more than line 58, enter "0"	61	00
	62	2025 AZ income tax withheld.....	62	00
63	2025 AZ estimated tax payments.. 63a <input type="text"/> 00 Claim of Right 63b <input type="text"/> 00 Add 63a and 63b. 63c	63c	00	
64	2025 AZ extension payment (Form 204).....	64	00	
65	Other refundable credits: Check the box(es) and enter the total amount..... 651 <input type="checkbox"/> 308-I 652 <input type="checkbox"/> 334 653 <input type="checkbox"/> 349	65	00	
66	Total payments and refundable credits: Add lines 62 through 65. Enter the total	66	00	
67	TAX DUE: If line 61 is larger than line 66, subtract line 66 from line 61. Enter amount of tax due. Skip lines 68, 69 and 70.....	67	00	
68	OVERPAYMENT: If line 66 is larger than line 61, subtract line 61 from line 66. Enter amount of overpayment.....	68	00	
69	Amount of line 68 to be applied to 2026 estimated tax.....	69	00	
70	Balance of overpayment: Subtract line 69 from line 68. Enter the difference.....	70	00	
Total Payments and Refundable Credits	71 - 81	Voluntary Gifts to: Solutions Teams Assigned to Schools..... 71 <input type="text"/> 00 Arizona Wildlife..... 72 <input type="text"/> 00	71	00
	Child Abuse Prevention..... 73 <input type="text"/> 00	Domestic Violence Services..... 74 <input type="text"/> 00 Political Gift..... 75 <input type="text"/> 00	74	00
	Neighbors Helping Neighbors.. 76 <input type="text"/> 00	Special Olympics..... 77 <input type="text"/> 00 Veterans' Donations Fund..... 78 <input type="text"/> 00	77	00
	I Didn't Pay Enough Fund..... 79 <input type="text"/> 00	Sustainable State Parks and Road Fund..... 80 <input type="text"/> 00 Spay/Neuter of Animals.. 81 <input type="text"/> 00	80	00
82	Political Party (if amount is entered on line 75 - check only one): 821 <input type="checkbox"/> Democratic 822 <input type="checkbox"/> Libertarian 823 <input type="checkbox"/> Republican	821	00	
83	Estimated payment penalty.....	83	00	
84	841 <input type="checkbox"/> Annualized/Other 842 <input type="checkbox"/> Farmer or Fisherman 843 <input type="checkbox"/> Form 221 included	841	00	
85	Add lines 71 through 81 and 83. Enter the total	85	00	
86	REFUND: Subtract line 85 from line 70. If less than zero, enter amount owed on line 87	86	00	
Direct Deposit of Refund: Check box 86A if your deposit will be ultimately placed in a foreign account ; see instructions. 86A <input type="checkbox"/>				
98	C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER	
87	AMOUNT OWED: Add lines 67 and 85. Make check payable to Arizona Department of Revenue; write your SSN, 140NR on payment.....	87	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	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 Form 140NR. 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.

2025 Form 140NR - 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.

Taxpayers electing to take the Standard Deduction may *increase* the standard deduction amount by 34% (.34) 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 tax return.

Charitable contributions (lines 1C, 2C, and 3C) 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.

NOTE 1: As a nonresident filing Form 140NR, you are required to apportion your allowable increased standard deduction based on your Arizona income ratio computed on page 1, line 27.

NOTE 2: You must reduce your contribution amount by the total charitable contributions you made during January 1, 2025 through December 31, 2025 for which you are claiming an Arizona tax credit under Arizona law for the current tax year return or claimed on the prior tax year return. Enter this amount on line 5C.

NOTE 3: If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 5C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

1C	2025 Gifts by cash or check.	1C		00
2C	2025 Other than by cash or check.	2C		00
3C	Carryover from prior year.	3C		00
4C	Add lines 1C through 3C and enter the total.	4C		00
5C	Total charitable contributions made in 2025 for which you are claiming a credit under Arizona law for the current (2025) or prior (2024) tax year.	5C		00
6C	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0.	6C		00
7C	Multiply line 6C by 34% (.34) and enter the result.	7C		00
8C	Enter your Arizona income ratio from page 1, line 27.	8C	.	
9C	Multiply line 7C by the ratio on line 8C and enter the result.	9C		00

- Enter the amount shown on line 9C on page 2, line 54
- Be sure to check box **53S** for Standard Deduction on line 53.
- Check box **54C** for charitable contributions on line 54. If you do not check this box, you may be denied the increased standard deduction.

2025 Form 140NR Dependent and Other Exemption Information

Include page 4 with your return if:

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are claiming *Other Exemptions* on page 2, line 49.

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

Information used to compute your allowable Dependent Tax Credit on page 2, line 59.

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 59.

	(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)	
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"/>
10q					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 2: Other Exemptions

Information used to compute your allowable Other Exemptions on page 2, line 49.

	(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 2 in box 49E on page 2, line 49.

2025 Form 140NR - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **increasing** your Arizona Gross Income.

Note: If you are making any adjustments **reducing your Arizona Gross Income complete page 6.**

Other Additions to Arizona Gross Income - Line 32 (see instructions for more information)

A	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR).	A	00
B	Items Previously Deducted for Arizona Purposes.	B	00
C	Claim of Right Adjustment for Amounts Repaid in 2025.	C	00
D	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.	D	00
E	Adjustment for Net Operating loss due to Claim of Right.	E	00
F(a)	Amount of Agricultural Water Conservation Expenses deducted under IRC for which a credit is claimed on Form 312.	F(a)	00
F(b)	Addition to S Corporation income due to claiming Pass-Through Credit for Agricultural Water Conservation System (Credit 312). See instructions.	F(b)	00
G(a)	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) that was sold or otherwise disposed of during the tax year. See instructions.	G(a)	00
G(b)	Adjusted Basis in Property for Which You Claimed a Credit for Pollution Control Equipment (Form 315) Before Taxable Year 2025 that was sold or otherwise disposed of during the tax year. See instructions.	G(b)	00
G(c)	Adjusted basis computed under IRC for Agricultural Pollution Control Equipment for which a credit was taken (Form 325) before taxable year 2025 that was sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions.	G(c)	00
H	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has not elected to operate on a for-profit basis must also add back the portion of their loss that is from the medical marijuana portion of the business that is included in their federal adjusted gross income.	H	00
I	Americans with Disabilities Act - Access Expenditures.	I	00
J	Amortization or Depreciation for Childcare Facility Before 1990.	J	00
K	Net capital (loss) derived from the exchange of legal tender: See instructions.	K	00
L	Entity-Level Income Tax Payment. See instructions.	L	00
M	Motion Picture Production Costs. See instructions.	M	00
N	Other Adjustments Related to Tax Credits. See instructions.	N	00
O	Other Adjustments. See instructions.	O	00
P	Total Other Additions: Add all amounts and enter the total here and on page 1, line 32.	P	00

2025 Form 140NR - Other Subtractions from Arizona Gross Income

Complete and include this schedule with your tax return only if you are making any adjustments decreasing your Arizona Gross Income.

Note: If you are making any adjustments increasing your Arizona Gross Income complete page 5.

Other Subtractions From Arizona Gross Income - Line 45 (see instructions for more information)

A	Certain Wages of American Indians.	A	00
B	Qualified Wood Stove, Wood Fireplace, or Gas-Fired Fireplace.	B	00
C	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.	C	00
D	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits).	D	00
E	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.	E	00
F	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR).	F	00
G	Net Operating Loss Adjustment.	G	00
H	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has not elected to operate on a for-profit basis may subtract the portion of their federal taxable income that is from the medical marijuana portion of the business.	H	00
I	Americans with Disabilities Act – Access Expenditures.	I	00
J	Exploration Expenses Deferred Before January 1, 1990.	J	00
K	Sole Proprietorship of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). An LLC that has elected to be treated as a disregarded entity for federal purposes, and also elected to operate on a for-profit basis may subtract the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16).	K	00
L	S corporation Shareholders of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the amount of your pro-rata share of ordinary and necessary expenses related to the sales of recreational use products as shown on your 120S Schedule K-1(NR), line 20.	L	00
M	Net capital gain derived from the exchange of legal tender - See instructions.	M	00
N	Value of Virtual Currency and Non-Fungible Tokens Received at the Time of the Airdrop. See instructions.	N	00
O	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions.	O	00
P	Other Adjustments - see instructions and MCTCP worksheet.	P	00
Q	Total Other Subtractions: Add all amounts and enter the total here and on page 2, line 45.	Q	00