

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form
140PY

Part-Year Resident Personal Income Tax Return

FOR CALENDAR YEAR

2025

82F Check box 82F
if filing under extension

OR FISCAL YEAR BEGINNING MM DD 2,0,2,5 AND ENDING MM DD 12,0 66F

Your First Name and Middle Initial 1		Last Name		Your Social Security Number Enter your SSN(s).		
Spouse's First Name and Middle Initial (if box 4 or 6 checked) 1		Last Name		Spouse's Social Security No.		
Current Home Address - number and street, rural route 2		Apt. No.		Daytime Phone (with area code) 94		
City, Town or Post Office 3		State		ZIP Code		
Last Names Used in Last Four Prior Year(s) (if different) 97						
EXEMPTIONS FILING STATUS	4 <input type="checkbox"/> Married filing joint return	4a <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.			
	5 <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line:	88R				
	6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above.					
	7 <input type="checkbox"/> Single					
	↓ Enter the number claimed. Do not put a check mark.					
	8 <input type="checkbox"/> Age 65 or over (you and/or spouse)	<i>If completing lines 8, 9, and 11a, also complete lines 46, 47, and 49. For lines 10a and 10b, also complete line 59.</i>				81P PM
	9 <input type="checkbox"/> Blind (you and/or spouse)					
	10a <input type="checkbox"/> Dependents: Under age of 17.					
	10b <input type="checkbox"/> Dependents: Age 17 and over.					
	11a <input type="checkbox"/> Qualifying parents and grandparents					

12-13 **Residency Status (check one):** 12 Part-Year Resident Other than Active Military 13 Part-Year Resident Active Military

(Box 10a and 10b): Dependent Information. See instructions. **For more space, check the box and complete page 4, Part 1.**

	(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"/>	
10d					<input type="checkbox"/>	<input type="checkbox"/>	

(Box 11a): Qualifying parents and grandparents. See instructions. **For more space, check the box and complete page 4, Part 2.**

	(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
					1 (Box 11a)	2 (Box 11b)	
11b					<input type="checkbox"/>	<input type="checkbox"/>	
11c					<input type="checkbox"/>	<input type="checkbox"/>	

	14 Dates of Arizona residency: From <u>MM DD YY</u> to <u>MM DD YY</u> List other state(s) of residency: <u> </u>	2025 FEDERAL		2025 ARIZONA	
		Amount from Federal Return		Amount Only	
15	Wages, salaries, tips, etc.	15	00	00	00
16	Interest.....	16	00	00	00
17	Dividends.....	17	00	00	00
18	Arizona income tax refunds.....	18	00	00	00
19	Business income (or loss) from federal Schedule C.....	19	00	00	00
20	Gains (or losses) from federal Schedule D. See instructions for ARIZONA column	20	00	00	00
21	Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	21	00	00	00
22	Other income reported on your federal return: Include your own schedule.....	22	00	00	00
23	Total income: Add lines 15 through 22.....	23	00	00	00
24	Other federal adjustments: Include your own schedule.....	24	00	00	00
25	Federal adjusted gross income: Subtract line 24 from line 23 in the FEDERAL column	25	00	00	00
26	Arizona gross income: Subtract line 24 from line 23 in the ARIZONA column.....	26	00	00	00
27	Arizona income ratio: Divide line 26 by line 25 and enter the result (not over 1.000).....	27	.	.	.
28	Small Business income: 28S <input type="checkbox"/> check the box if you are filing Form 140PY-SBI and enter the amount from Form 140PY-SBI, line 10.....	28	00	00	00
29	Modified Arizona gross income. Subtract line 28 from line 26.....	29	00	00	00
30	Total depreciation included in Arizona gross income.....	30	00	00	00
31	Other Additions to Income. Complete <i>Other Additions to Arizona Gross Income</i> schedule on page 5	31	00	00	00
32	Subtotal: Add lines 29, 30 and 31.....	32	00	00	00
33	Total Arizona net capital gain or (loss). Enter amount from line 20, Arizona column	33	00		
34	Total Arizona net short-term capital gain or (loss) included on line 33	34	00		
35	Total Arizona net long-term capital gain or (loss) included on line 33.....	35	00		
36	Net long-term capital gain from assets acquired <i>after</i> December 31, 2011. See instructions	36	00		
37	Multiply line 36 by 25% (.25) and enter the result	37	00		
38	Net capital gain derived from investment in qualified small business.....	38	00		
39	Subtract lines 37 and 38 from line 32. Enter the difference.....	39	00		

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

Subtractions
cont. on page 2

Your Name (as shown on page 1)		Your Social Security Number	
Subtractions cont. from page 1	40 Recalculated Arizona depreciation	40	00
	41 Contributions to: 41a 529 College Savings Plans <input type="text"/> 00 41b 529A (ABLE accounts) <input type="text"/> 00 add 41a and 41b.....	41c	00
Exemptions	42 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	42	00
	43 U.S. Social Security or Railroad Retirement Act benefits included in your Arizona income	43	00
	44 Other Subtractions from Income. Complete <i>Other Subtractions from Arizona Gross Income</i> schedule on page 6	44	00
	45 Subtract lines 40 through 44 from line 39. Enter the difference	45	00
	46 Age 65 or over: Multiply the number in box 8 by \$2,100.....	46	00
	47 Blind: Multiply the number in box 9 by \$1,500	47	00
	48 Other Exemptions. See instructions..... 48E <input type="text"/> Multiply the number in box 48E by \$2,300.....	48	00
	49 Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....	49	00
	50 Add lines 46 through 49. Enter the total	50	00
	51 Multiply line 50 by the Arizona income ratio on line 27	51	00
52 Arizona adjusted gross income: Subtract line 51 from line 45. If less than zero, enter "0"	52	00	
53 Deductions: Check box and enter amount. See instructions..... 53I <input type="checkbox"/> ITEMIZED 53S <input type="checkbox"/> STANDARD 53	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 Family income tax credit (from the worksheet - see instructions)	60	00	
61 Nonrefundable credits from Arizona Form 301, Part 2, line 60.....	61	00	
62 Balance of tax: Subtract lines 59, 60 and 61 from line 58. If the sum of lines 59, 60 and 61 is more than line 58, enter "0"	62	00	
63 2025 AZ income tax withheld	63	00	
64 2025 AZ estimated tax payments. 64a <input type="text"/> 00 Claim of Right 64b <input type="text"/> 00 Add 64a and 64b. 64c	64c	00	
65 2025 AZ extension payment (Form 204)	65	00	
66 Increased Excise Tax Credit (from the worksheet - see instructions)	66	00	
67 Other refundable credits: Check the box(es) and enter the total amount..... 671 <input type="checkbox"/> 308-I 672 <input type="checkbox"/> 334 673 <input type="checkbox"/> 349 67	67	00	
68 Total payments and refundable credits: Add lines 63 through 67. Enter the total	68	00	
69 TAX DUE: If line 62 is larger than line 68, subtract line 68 from line 62. Enter amount of tax due. Skip lines 70, 71 and 72.....	69	00	
70 OVERPAYMENT: If line 68 is larger than line 62, subtract line 62 from line 68. Enter amount of overpayment.....	70	00	
71 Amount of line 70 to be applied to 2026 estimated tax.....	71	00	
72 Balance of overpayment: Subtract line 71 from line 70. Enter the difference.....	72	00	
73 - 83 Voluntary Gifts to:			
Child Abuse Prevention..... 75 <input type="text"/> 00	Solutions Teams Assigned to Schools..... 73 <input type="text"/> 00	Arizona Wildlife..... 74 <input type="text"/> 00	
Neighbors Helping Neighbors.. 78 <input type="text"/> 00	Domestic Violence Services 76 <input type="text"/> 00	Political Gift..... 77 <input type="text"/> 00	
I Didn't Pay Enough Fund..... 81 <input type="text"/> 00	Special Olympics..... 79 <input type="text"/> 00	Veterans' Donations Fund 80 <input type="text"/> 00	
	Sustainable State Parks and Road Fund..... 82 <input type="text"/> 00	Spay/Neuter of Animals.. 83 <input type="text"/> 00	
84 Political Party (if amount is entered on line 77- check only one): 841 <input type="checkbox"/> Democratic 842 <input type="checkbox"/> Libertarian 843 <input type="checkbox"/> Republican			
85 Estimated payment penalty	85	00	
86 861 <input type="checkbox"/> Annualized/Other 862 <input type="checkbox"/> Farmer or Fisherman 863 <input type="checkbox"/> Form 221 included			
87 Add lines 73 through 83 and 85; enter the total.....	87	00	
88 REFUND: Subtract line 87 from line 72. If less than zero, enter amount owed on line 89	88	00	
Direct Deposit of Refund: Check box 88A if your deposit will be ultimately placed in a foreign account ; see instructions. 88A <input type="checkbox"/>			
98 C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER	
89 AMOUNT OWED: Add lines 69 and 87. Make check payable to Arizona Department of Revenue; write your SSN on payment. 89	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.			
→ 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 your payment with 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.

2025 Form 140PY - 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 part-year resident filing Arizona Form 140PY, you 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.

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

- Enter the amount shown on line 7C 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 140PY 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 listing additional qualifying parents and grandparents (for box 11a) from page 1.
 - You are claiming *Other Exemptions* on page 2, line 48.

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)		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					✓ DEPENDENT AGE INCLUDED IN:		
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>

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 2, line 49.

	(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)		(f) ✓ IF DIED IN 2025
					✓ IF AGE 65 OR OVER		
11d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 3: Other Exemptions

Information used to compute your allowable Other Exemptions on page 2, line 48.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c)		(d) ✓ STILLBORN CHILD IN 2025
			✓ AGE 65 OR OVER (see instructions)		
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 48E on page 2, line 48.

2025 Form 140PY - 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 31 (see instructions for more information)

A	Non-Arizona Municipal Interest.	A	00
B	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.	B	00
C	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR).	C	00
D	Partnership Income Adjustment.	D	00
E	Items Previously Deducted for Arizona Purposes.	E	00
F	Claim of Right Adjustment for Amounts Repaid in 2025.	F	00
G(a)	Claim of Right Adjustment for Amounts Repaid in Prior Years.	G(a)	00
G(b)	Adjustment for Net Operating Loss due to Claim of Right.	G(b)	00
H(a)	Adjusted Basis computed under IRC for property for which a credit was claimed on Form 338 and that is sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions. 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.	H(a)	00
H(b)	Adjusted basis under IRC for Agricultural Pollution Control Equipment for which a credit was claimed (Form 325) before taxable year 2025 that was sold or otherwise disposed of during the tax year exceeds the adjusted basis of the property. See instructions.	H(b)	00
H(c)	Adjusted basis under IRC for Pollution Control Equipment for which a credit was claimed (Form 315) before taxable year 2025 that was sold or otherwise disposed of during the tax year exceeds the adjusted basis of the property. See instructions.	H(c)	00
H(d)	Addition Due to Claiming the Agricultural Water Conservation System (Credit 312). See instructions.	H(d)	00
H(e)	Addition to S Corporation Income Due to Claiming the Pass-Through Credit for Agricultural Water Conservation System (Credit 312). See instructions.	H(e)	00
I	Nonqualified Withdrawals from 529 College Savings Plans.	I	00
J	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.	J	00
K	Americans with Disabilities Act - Access Expenditures.	K	00
L	Amortization or Depreciation for Child Care Facility Before 1990.	L	00
M	Net capital loss derived from exchange of legal tender. See instructions.	M	00
N	Entity-Level Income Tax Payment. See instructions.	N	00
O	Motion Picture Production Costs. See instructions.	O	00
P	Other Adjustments Related to Tax Credits. See instructions.	P	00
Q	Other Adjustments. See instructions.	Q	00
R	Total Other Additions: Add all amounts and enter the total here and on line 31.	R	00

2025 Form 140PY - 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 44 (see instructions for more information)

A	Exclusion for U.S. Government, Arizona State, or Local Government Pensions (up to \$2,500 per taxpayer).	A	00
B	Exclusion for Benefits, Annuities, and Pensions Received as Retired or Retainer Pay of the Uniformed Service of the United States. You may subtract 100% of the amount received.	B	00
C	Agricultural Crops Given to Arizona Charitable Organizations.	C	00
D	Certain Wages of American Indians.	D	00
E	Pay Received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces.	E	00
F	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.	F	00
G	Adoption Expense.	G	00
H	Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace.	H	00
I	Claim of Right Adjustment for Amounts Repaid in Prior Tax Years.	I	00
J	Certain Expenses Not Allowed for Federal Purposes.	J	00
K	Qualified State Tuition Program Distributions.	K	00
L	Installment Sale Income From Another State Taxed by the Other State in a Prior Taxable Year.	L	00
M	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.	M	00
N	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1 and/or Schedule K-1(NR).	N	00
O	Partnership Income Adjustment.	O	00
P	Net Operating Loss Adjustment.	P	00
Q	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. A dual licensee that elects to operate on a for-profit basis does not qualify for a subtraction for the medical marijuana portion of their business.	Q	00
R	Long-Term Care Insurance Premiums.	R	00
S	Americans with Disabilities Act - Access Expenditures.	S	00
T	Exploration Expenses Deferred before January 1, 1990.	T	00
U	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).	U	00
V	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 Form 120S Schedule K-1, line 7.	V	00
W	Net capital gain derived from exchange of legal tender: See instructions.	W	00
X(a)	Value of Virtual Currency and Non-Fungible Tokens Received at the Time of the Airdrop. See instructions.	X(a)	00
X(b)	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions.	X(b)	00
Y	Other Adjustments - see instructions and MCTCP worksheet.	Y	00
Z	Total Other Subtractions: Add all amounts and enter the total here and on line 44.	Z	00