

Arizona Form 140X		Individual Amended Income Tax Return For Forms 140, 140A, 140EZ, 140NR and 140PY		FOR CALENDAR YEAR 2025	
OR FISCAL YEAR BEGINNING [MM/DD] 2, 0, 2, 5 AND ENDING [MM/DD/YYYY] [66]					
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) [94]	
3 City, Town or Post Office			State	ZIP Code	Last Names Used in Last Four Prior Year(s) (if different) [97]
FILING STATUS	Check a box to indicate both filing and residency status:				REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
	4 <input type="checkbox"/> Married filing joint return 4a <input type="checkbox"/> Injured Spouse Protection of Joint Overpayment 5 <input type="checkbox"/> Head of household: Enter name of qualifying child or dependent on next line: 6 <input type="checkbox"/> Married filing separate return: Enter spouse's name and Social Security Number above. 7 <input type="checkbox"/> Single				88
RESIDENCY	8 <input type="checkbox"/> Resident 9a <input type="checkbox"/> Nonresident 9b <input type="checkbox"/> Composite 10 <input type="checkbox"/> Nonresident active military 11 <input type="checkbox"/> Part-year resident 12 <input type="checkbox"/> Part-year resident active military				81 PM
	EXEMPTIONS Enter the number claimed. Do not check ↓ 13 Age 65 or over 14 Blind 15a Dependents Under 17 15b 17 & over 16 Qualifying parents or grandparents				80 RCVD
17 Federal adjusted gross income (from your federal return) 17					00
18 Small Business Income: Residents only: check box 18N <input type="checkbox"/> for no change; check box 18S <input type="checkbox"/> for a new election; check box 18C <input type="checkbox"/> if you are changing the original amount reported. See instructions. 18					00
19 Modified federal adjusted gross income: Residents: Subtract line 18 from line 17. 19					00
20 Nonresidents and part-year residents only: Enter Arizona gross income here. 20					00
20a Arizona income ratio: If you checked box 9a, 10, 11 or 12, divide line 20 by line 17 and enter the result (not over 1.000) 20a					
21 Small Business Income: Nonresidents and part-year residents only: check box 21N <input type="checkbox"/> for no change; check box 21S <input type="checkbox"/> for a new election; check box 21C <input type="checkbox"/> if you are changing the original amount reported. See instructions. 21					00
22 Modified Arizona Gross Income: Nonresidents and part-year residents: Subtract line 21 from line 20. 22					00
23 Additions to Income. See instructions. 23					00
24 Subtotal: Residents: Add lines 19 and 23. Nonresidents and part-year residents: Add lines 22 and 23. 24					00
25 25a Exemptions 00 25b Subtractions from Income 00 Total 25c					00
26 Total net capital gain or (loss). See instructions 26					00
27 Total net short-term capital gain or (loss). See instructions 27					00
28 Total net long-term capital gain or (loss). See instructions. 28					00
29 Net long-term capital gain from assets acquired after December 31, 2011. See instructions... 29					00
30 Multiply line 29 by 25% (.25) and enter the result 30					00
31 Net capital gain derived from investment in qualified small business. 31					00
32 Contributions to: 32a 529 College Savings Plans 00 32b 529A (ABLE accounts) 00 add 32a and 32b. 32c					00
33 Arizona adjusted gross income: Subtract lines 25, 30, 31, and 32c from line 24. If less than zero, enter "0" 33					00
34 Deductions: Check box and enter amount. See instructions. 34I <input type="checkbox"/> ITEMIZED 34S <input type="checkbox"/> STANDARD 34					00
35 If you checked box 34S and claim charitable contributions, check 35C <input type="checkbox"/> Complete page 4. See instructions. 35					00
36 Arizona taxable income: Subtract lines 34 and 35 from line 33. If less than zero, enter "0" 36					00
37 Tax liability: Multiply line 36 by 2.5% (.025) 37					00
38 Tax from recapture of credits from Arizona Form 301, Part 2, line 30 38					00
39 Subtotal of tax: Add lines 37 and 38. Enter the total 39					00
40 Family income tax credit (AZ residents only) 40a 00 Dependent Tax Credit. 40b 00 40c					00
41 Nonrefundable credits from Arizona Form 301, Part 2, line 60. 41					00
42 Balance of tax: Subtract lines 40c and 41 from line 39. If the sum of lines 40c and 41 is more than line 39, enter "0" 42					00
43a Withholding. 43a					00
43b Estimated. 43b					00
43c Extension Payments. 43c					00
43d Claim of Right. 43d					00
43e Total Payments. 43e					00
44 Arizona residents only: Increased Excise Tax Credit 44a 00 Property Tax Credit 44b 00 44c					00
45 Other refundable credits: Check the box(es) and enter the total amount. 451 <input type="checkbox"/> 308-I 452 <input type="checkbox"/> 334 453 <input type="checkbox"/> 349 45					00
46 Payment with original return plus all payments after it was filed 46					00
47 Total payments and refundable credits: Add lines 43e, 44c, 45 and 46. Enter the total 47					00

Your Name (as shown on page 1)	Your Social Security Number
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48	Overpayment from original return or as later adjusted. See instructions.....	48		00
49	Balance of credits: Subtract line 48 from line 47. Enter the difference.....	49		00
50	OVERPAYMENT: If line 42 is less than line 49, subtract line 42 from line 49. Enter amount of overpayment	50		00
51	Amount of line 50 to be applied to 2026 estimated tax. See instructions. If zero, enter "0"	51		00
52	REFUND: Subtract line 51 from line 50. If less than zero, enter amount owed on line 53	52		00
Direct Deposit of Refund: Check box 52A if your deposit will be ultimately placed in a foreign account; see instructions. 52A <input type="checkbox"/>				
98 <input type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings				
ROUTING NUMBER ACCOUNT NUMBER				
53 AMOUNT OWED: If line 42 is more than line 49, subtract line 49 from line 42. Enter the amount owed.....				
54 Check box 54 if this amended return is the result of a net operating loss, and enter the year the loss was incurred.... 54 <input type="checkbox"/> 2, 0, Y, Y, ,				

Complete Parts 1(A) and 1(B), Part 2 and Part 3 to report changes made to your original tax return or most recent amended tax return and the reason(s) for each change.

NOTE: You must complete page 5, *Dependent and Other Exemption Information*, if you are reporting dependents (page 1, box 15a or 15b), or qualifying parents and grandparents (page 1, box 16.) You must also complete page 5, *Part 3* if you claim *Other Exemptions* on page 1, line 25a. If you do not complete page 5, your dependents and other exemptions may be denied. Do not count or list yourself or your spouse as dependents.

INCOME, DEDUCTIONS, CREDITS: In column (a), list the items you are changing. In column (b), enter the amount claimed on your original return or most recent amended return. In column (c), enter the amount of the change. In column (d), enter the corrected amount for the item you are changing.

PART 1 (A)	(a) INCOME, DEDUCTIONS, AND CREDITS YOU ARE CHANGING If you are rescinding your small business election, check box 55R <input type="checkbox"/> See these instructions for more information regarding rescinding the election.	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
	55a	\$	\$	\$
	55b	\$	\$	\$
	55c	\$	\$	\$

NET CAPITAL GAIN OR (LOSS): If you are changing any amount on lines 56a through 56e, complete columns (b), (c), and (d).

PART 1 (B)	(a) ITEM	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
	56a Total net capital gain or (loss) reported on Form 140, line 20; Form 140NR, line 34; or Form 140PY, line 33.....	\$	\$	\$
	56b Total net short-term capital gain or (loss) reported on Form 140, line 21; Form 140NR, line 35; or Form 140PY, line 34.....	\$	\$	\$
	56c Total net long-term capital gain or (loss) reported on Form 140, line 22; Form 140NR, line 36; or Form 140PY, line 35.....	\$	\$	\$
	56d Net long-term capital gains from assets acquired after December 31, 2011 reported on Form 140, line 23; Form 140NR, line 37; or Form 140PY, line 36	\$	\$	\$
	56e Amount of allowable subtraction reported on Form 140, line 24; Form 140NR, line 38; or Form 140PY, line 37	\$	\$	\$

57 REASON FOR THE CHANGE: Give the reason for each change listed in Part 1 (A) and (B):

Check box 58a ☐ if your address on this amended return is not the same as it was on your original return (or latest return filed).

Complete Part 3 with your current address.

58b Name	58c Number and Street, R.R.	Apt. No.
58d City, Town or Post Office	State	ZIP Code

Your Name (as shown on page 1)	Your Social Security Number
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Sign and date your return. If you paid someone to prepare your return, that person must also sign and date the return. The paid preparer must provide their street address, Paid Preparer TIN and phone number.

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 Form 140X. Make check payable to Arizona Department of Revenue; write your SSN, Form 140X and tax year on payment.
- 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

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.

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: A **part-year resident** taxpayer 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. A **nonresident** taxpayer must prorate the increased standard deduction by his/her Arizona income ratio computed on page 1, line 20a.

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 tax year (2024).	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	Nonresidents filing Form 140NR: Enter your Arizona income ratio from page 1, line 20a. All other taxpayers enter 1.000.	8C						
9C	Multiply line 7C by the percentage on line 8C and enter the result.	9C						00

- Enter the amount shown on line 9C on page 1, line 35.
- Be sure to check box **34S** for Standard Deduction on line 34.
- Check box **35C** for charitable contributions on line 35. If you do not check this box, you may be denied the increased standard deduction.

Your Name (as shown on page 1)	Your Social Security Number
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2025 140X Dependent and Other Exemption Information

Include page 5 with your amended return if:

- You are reporting dependents (box 15a and 15b) on page 1.
- You are reporting qualifying parents and grandparents (box 16) on page 1.
- You are taking a deduction for *Other Exemptions* on page 1, line 25a (Exemption).

Part 1: Dependents (Box 15a and 15b) - (Forms 140, 140A, 140NR, and 140PY)

Information used to compute your allowable **Dependent Tax Credit** on page 1, line 40 (box 40b).

	(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 15a)	2 (Box 15b)	
15c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 2: Qualifying parents and grandparents (Box 16) - (Forms 140, 140A, and 140PY)

Information used to compute your exemption included in *Exemptions*, line 25a.

	(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
16a					<input type="checkbox"/>	<input type="checkbox"/>
16b					<input type="checkbox"/>	<input type="checkbox"/>
16c					<input type="checkbox"/>	<input type="checkbox"/>
16d					<input type="checkbox"/>	<input type="checkbox"/>
16e					<input type="checkbox"/>	<input type="checkbox"/>
16f					<input type="checkbox"/>	<input type="checkbox"/>

Part 3: Other Exemptions - (Forms 140, 140A, 140NR, and 140PY)

Information used to compute your other exemptions included in *Exemptions*, line 25a.

	(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"/>

Your Name (as shown on page 1)	Your Social Security Number
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2025 Form 140 - 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 Note: If you are making any adjustments reducing your Arizona Gross Income complete page 7.

Additions to Arizona Gross Income - Line 23 (see instructions for more information)

		Original amount	Difference	Amended	
A	Married Persons Filing Separate Returns. A				00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment. B				00
C	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return. C				00
D	Items Previously Deducted for Arizona Purposes. D				00
E	Claim of Right Adjustment for Amounts Repaid in 2025. E				00
F(a)	Claim of Right Adjustment for Amounts Repaid in Prior Taxable years. F(a)				00
F(b)	Adjustment for Net Operating Loss due to Claim of Right. F(b)				00
G(a)	Amount of Agricultural Water Conservation Expenses deducted under IRC for which a credit is claimed on Form 312..... G(a)				00
G(b)	Addition to S Corporation income due to claiming Pass Through Credit for Agricultural Water Conservation System (Credit 312). See instructions..... 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 table year exceeds the adjusted basis of the property. See instructions..... H(a)				00
H(b)	Adjusted basis computed under IRC for Agricultural Pollution Control Equipment for which a credit was taken (Form 325).See instructions. H(b)				00
H(c)	Adjusted basis computed under IRC for Pollution Control Equipment for which a credit was taken (Form 315).See instructions..... H(c)				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..... J				00
K	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Nonresident. K				00
L	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona Sources Prior to Arizona Residency..... L				00
M	Americans with Disabilities Act - Access Expenditures. M				00
N	Amortization or Depreciation for Child Care Facility before 1990. N				00
O	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions..... O				00
P	Entity-level Income Tax Payment. See instructions. P				00
Q	Motion Picture Productions Costs. See instructions. Q				00
R	Other Adjustments Related to Tax Credits. See instructions. R				00
S	Other Adjustments. See instructions. S				00
T	Non-Arizona Municipal Interest..... T				00
U	Partnership Income Adjustment..... U				00
V	Total Federal Depreciation..... V				00
W	Total Additions: Add all amounts and enter the total here and on page 1, line 23..... W				00

Your Name (as shown on page 1)	Your Social Security Number
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2025 Form 140 - 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.

Subtractions from Arizona Gross Income - Line 25b (see instructions for more information)

		Original amount	Difference	Amended	
A	Married Persons Filing Separate Returns. A				00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustent. B				00
C	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds. C				00
D	Adoption Expense. D				00
E	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace. E				00
F	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years. F				00
G	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits)..... G				00
H	Qualified State Tuition Distributions. H				00
I	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year. I				00
J	Agricultural Crops Given to Arizona Charitable Organizations. J				00
K	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year. K				00
L	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income..... L				00
M	Long-Term Care Insurance Premiums. M				00
N	Americans with Disabilities Act - Access Expenditures. N				00
O	Exploration Expenses Deferred before January 1, 1990. O				00
P	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). P				00
Q	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. Q				00
R	Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions. R				00
S	Value of Virtual Currency and Non-Fungible Tokens Recieved at the Time of the Airdrop. See instructions..... S				00
T	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions. T				00
U	Arizona Families Tax Rebate. See instructions. U				00
V	Other Adjustments .See instructions and MCTCP worksheet V				00
W	Recalculated Arizona depreciation..... W				00
X	Partnership Income adjustment..... X				00
Y	Interest on U.S. obligations such as U.S. savings bonds and treasury bills..... Y				00
Z	Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer)..... Z				00
AA	Exclusion for benefits, annuities and pensions for retired/retainer pay of the uniformed services..... AA				00
BB	U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)..... BB				00
CC	Certain wages of American Indian..... CC				00
DD	Pay received for active service as a member of the reserves, national guard or the U.S. armed forces..... BB				00
EE	Net operating loss adjustment..... DD				00
FF	Total Subtractions: Add all amounts and enter the total here and on page 1, line 25b..... FF				00

2025 Form 140NR - 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.

Additions to Arizona Gross Income - Line 23 (see instructions for more information)

		Original Amount	Difference	Amended	
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	Partnership Income Adjustment..... P				00
Q	Total Federal Depreciation..... Q				00
R	Total Additions: Add all amounts and enter the total here and on page 1, line 23..... R				00

2025 Form 140NR - 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.

Subtractions From Arizona Gross Income - Line 25b (see instructions for more information)

		Original Amount	Difference	Amended	
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	Recalculated Arizona depreciation..... Q				00
R	Partnership Income adjustment..... R				00
S	Interest on U.S. obligations such as U.S. savings bonds and treasury-bills..... S				00
T	Agricultural Crops Given to Arizona Charitable Organizations..... T				00
U	Total Subtractions: Add all amounts and enter the total here and on page 1, line 25b..... U				00

2025 Form 140PY - 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.

Additions to Arizona Gross Income - Line 23 (see instructions for more information)

		Original Amount	Difference	Amended	
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 No profit 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 Federal Depreciation.....	R			00
S	Other Additions: Add all amounts and enter the total here and on line 23.	S			00

2025 Form 140PY - 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.

Subtractions from Arizona Gross Income - Line 25b (see instructions for more information)

		Original amount	Difference	Amended	
	Exclusion for U.S. Government, Arizona State, or Local Government				
A	Pesions (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. 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. 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	Recalculated Arizona depreciation..... Z				00
AA	Interest on U.S. obligations such as U.S. savings bonds and treasury bills..... AA				00
BB	U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)..... BB				00
CC	Total Subtractions: Add all amounts and enter the total here and on line 25b. CC				00