

DO NOT STAPLE ANY ITEMS TO THE RETURN.

OR FISCAL YEAR BEGINNING MM, DD, DD 2, 0, 2, 4 AND ENDING MM, DD, DD, Y, Y, Y, Y 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:
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
RESIDENCY: 8 Resident 9a Nonresident 9b Composite 10 Nonresident active military 11 Part-year resident 12 Part-year resident active military
EXEMPTIONS: 13 Age 65 or over 14 Blind 15a Dependents Under 17 15b 17 & over 16 Qualifying parents or grandparents
88 REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
81 PM 80 RCVD

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

Table with 3 columns: Line number, Description, and Amount. Rows include: 17 Federal adjusted gross income, 18 Small Business Income, 19 Modified federal adjusted gross income, 20 Nonresidents and part-year residents only, 20a Arizona income ratio, 21 Small Business Income (Nonresidents and part-year residents only), 22 Modified Arizona Gross Income, 23 Additions to Income, 24 Subtotal, 25 Subtractions from Income, 26-29 Capital gains, 30-33 Arizona adjusted gross income, 34-39 Tax liability and subtotal, 40-42 Credits, 43-45 Other refundable credits, 46-47 Total payments and refundable credits.

Your Name (as shown on page 1)	Your Social Security Number
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<b>48</b> Overpayment from original return or as later adjusted. See instructions.....	<b>48</b>	00
<b>49</b> Balance of credits: Subtract line 48 from line 47. Enter the difference.....	<b>49</b>	00
<b>50 OVERPAYMENT:</b> If line 42 is less than line 49, subtract line 42 from line 49. Enter amount of overpayment .....	<b>50</b>	00
<b>51</b> Amount of line 50 to be applied to 2025 estimated tax. See instructions. If zero, enter "0" .....	<b>51</b>	00
<b>52 REFUND:</b> Subtract line 51 from line 50. If less than zero, enter amount owed on line 53 .....	<b>52</b>	00
<b>Direct Deposit of Refund:</b> <b>Check box 52A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. <b>52A</b> <input type="checkbox"/>		
<input checked="" type="checkbox"/> <b>C</b> <input type="checkbox"/> Checking or <input type="checkbox"/> <b>S</b> Savings		
ROUTING NUMBER	ACCOUNT NUMBER	
<b>53 AMOUNT OWED:</b> If line 42 is more than line 49, subtract line 49 from line 42. Enter the amount owed.....	<b>53</b>	00
<b>54</b> Check box 54 if this amended return is the result of a net operating loss, <b>and</b> enter the year the loss was incurred....	<b>54</b> <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 25.* 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)

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

**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)

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

PART 2

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.

PART 3

<b>58b</b> Name	<b>58c</b> Number and Street, R.R.	Apt. No.
<b>58d</b> 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.

<b>PLEASE SIGN HERE</b>	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

## 2024 Form 140X - 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 33% (.33) 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:** 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, 2024 through December 31, 2024 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.

<b>1C</b>	2024 Gifts by cash or check. ....	<b>1C</b>		00
<b>2C</b>	2024 Other than by cash or check. ....	<b>2C</b>		00
<b>3C</b>	Carryover from prior year. ....	<b>3C</b>		00
<b>4C</b>	Add lines 1C through 3C and enter the total. ....	<b>4C</b>		00
<b>5C</b>	Total charitable contributions made in 2024 for which you are claiming a credit under Arizona law for the current (2024) or prior tax year (2023). ....	<b>5C</b>		00
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0". ....	<b>6C</b>		00
<b>7C</b>	Multiply line 6C by 33% (.33) and enter the result. ....	<b>7C</b>		00
<b>8C</b>	Nonresidents filing Form 140NR: Enter your Arizona income ratio from page 1, line 20a. All other taxpayers enter 1.000. ....	<b>8C</b>	.	
<b>9C</b>	Multiply line 7C by the percentage on line 8C and enter the result. ....	<b>9C</b>		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.

## 2024 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 25 (Subtractions from Income).

### 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 2024	(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 *Subtractions from Income*, line 25.

	(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 2024	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2024
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 *Subtractions from Income*, line 25.

	(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 2024
			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"/>