

Include with your return.

For the calendar year 2021 or fiscal year beginning [M,M|D,D|2,0,2,1] and ending [M,M|D,D|Y,Y,Y,Y].

Complete this schedule only if you are licensed by the Arizona Department of Health Services as a Marijuana Establishment, Marijuana Testing Facility, or are a Dual Licensee that elected to operate on a for-profit basis.

Name as shown on Form 120, 120A, 120S, 120X, 140, 140NR, 140PY, 141, 140-SBI, 140NR-SBI, 140PY-SBI, 140X-SBI, or 165	Social Security Number/Employer Identification Number
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ADHS Registration Identification Number

Disallowed Federal Expenses		Amount
1	Compensation of Officers	00
2	Wages and Salaries	00
3	Repairs and Maintenance.....	00
4	Bad Debts.....	00
5	Rental or Lease Expense	00
6	Taxes and Licenses.....	00
7	Interest Expense.....	00
8	Depreciation & Section 179 Expense (include schedule).....	00
9	Depletion	00
10	Advertising.....	00
11	Guaranteed Payments to Partners.....	00
12	Pension & Profit-Sharing Plans	00
13	Employee Benefit Programs.....	00
14	Other Expenses (include schedule).....	00
15	Reserved for Future Use	
16	Total Disallowed Federal Expenses: Add lines 1 through 14. Enter the total (see instructions below). If the total is less than zero, enter "0".....	00

Instructions:

- **Individuals/Sole Proprietors filing Arizona Form 140**, enter this amount in Other Subtractions on page 6, line P.
Individuals/Sole Proprietors filing Arizona Form 140PY, enter this amount in Other Subtractions on page 6, line U.
Individuals/Sole Proprietors filing Arizona Form 140NR, enter this amount in Other Subtractions on page 6, line K.
Individuals/Sole Proprietors filing Arizona Form 140X, include this amount on line 25.

- **Individuals/Sole Proprietors filing Arizona Form 140-SBI**, enter this amount on line 46.
Individuals/Sole Proprietors filing Arizona Form 140PY-SBI, enter this amount on line 43.
Individuals/Sole Proprietors filing Arizona Form 140NR-SBI, enter this amount .on line 43.
Individuals/Sole Proprietors filing Arizona Form 140X-SBI, enter this amount .on line 46.

- **C Corporations filing Arizona Form 120**, enter this amount on page 5, Schedule B, line B10, line O1.
C Corporations filing Arizona Form 120A, enter this amount on page 3, Schedule B, line B10, line M1.
C Corporations filing Arizona Form 120X, enter this amount on page 5, Schedule B, line B10, line O1.

- **S Corporations with Arizona resident shareholders**, enter this amount on Arizona Form 120S, Schedule K-1, line 6 for each Arizona resident shareholder.
S Corporations with nonresident shareholders, enter this amount on Arizona Form 120S, Schedule K-1(NR), line 19 for each nonresident shareholder.

- **Partnerships**, enter this amount on page 4 of Arizona Form 165, Schedule B, line B5, line G.

- **Trusts and Estates filing Arizona Form 141**, enter this amount on Schedule B, line B9.

**Do not complete this schedule if you are a Nonprofit Medical Marijuana Dispensary only
or are a Dual Licensee that has not made the for-profit election.**