

## 2023 Individual Amended Income Tax Return

### For information or help, call one of the numbers listed:

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

### Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

### Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

### Publications

To view or print the department's publications, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

### Who Should Use Form 140X?

Use the 2023 Arizona Form 140X to correct an individual income tax return (Arizona Form 140, 140A, 140EZ, 140PY, or 140NR) **for taxable year 2023, only.**

If you are amending a return for any other tax year, use the amended return (Form 140X) that is available for that specific tax year. For example, if you are amending your return for tax year 2020, use the 2020 Arizona Form 140X.

The department will compute the interest and either include it in your refund or bill you for the amount due.

Form 140X will be your new tax return. This return will change your original return to include the new information. The entries you make on Form 140X are the entries you would have made on your original return had it been done correctly.

**NOTE:** Do not use Form 140X to change an earlier filed Arizona Form 140PTC. To change an earlier filed Form 140PTC, use the Form 140PTC for the year you are changing.

Do not use Form 140X to change an earlier filed Arizona Form 140ET. To change an earlier filed Form 140ET, use the Form 140ET for the year you are changing.

**You cannot amend an estimated income tax payment penalty when you reduce your tax on an amended return, unless you file your amended return after filing your original return, and before the due date of that original return.**

For more information, see the department's ruling, ITR 02-4, *Amended Return's Effect on the Estimated Tax Payment Underpayment Penalty*.

### What Will I Need To Complete Form 140X?

To complete Form 140X, you will need the following:

- A copy of the 2023 tax return you are amending, including supporting forms, schedules, and worksheets.
- Any notices you received from the Internal Revenue Service (IRS) or the department for the tax year you are amending.
- Instructions for the return you are amending. If you have any questions about income items, deductions, or exemptions, you should refer to the 2023 instructions for your original return. If you do not have the instructions for the form you are amending, you can find them online at our website.
- If you are filing an amended return for a previously filed Composite Nonresident Income Tax Return, see the instructions for Form 140NR and the department's ruling, ITR 16-2, *Composite Individual Income Tax Returns*, for guidance on how to report income items, deductions, and exemptions.

**Allow 8 to 12 weeks for your Form 140X to process.**

***You cannot e-file your Arizona amended tax return. You must mail your amended income tax return to the department using the address listed on Form 140X.***

**AVOID PROCESSING DELAYS:** *For the proper assembly order, see the mailing instructions for the return you are amending.*

### When Should I File an Amended Return?

You can file Form 140X only after filing an original return.

You should file your amended return **after** your original return has processed. If you are filing Form 140X for a refund, you must generally file within four years from the date you filed the original return.

If you amend your federal return for 2023, you must also file an Arizona Form 140X for 2023.

If the IRS makes a change to your federal taxable income for 2023, you must report that change to Arizona. You must file the Form 140X within 90 days of the final determination of the IRS. You may use one of the following two options to report this change.

#### Option 1

You may file a Form 140X. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Include a complete copy of the federal notice with your Form 140X.

#### Option 2

You may file a copy of the final federal notice with the department within 90 days of the final determination of the IRS.

If you choose Option 2, you must include a statement in which you must:

1. request that the department recompute your tax, *and*
2. indicate if you agree or disagree with the federal notice.

If you do not agree with the federal notice, you must also include any documents that show why you do not agree.

If you choose Option 2, mail the federal notice and any other documents to

Attention: Individual Income Audit  
Arizona Department of Revenue  
PO Box 29084  
Phoenix, AZ 85038-9084

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## When Should I Pay any Tax Owed?

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Payment is due in full at the time you file your amended return. If paying by check, make your check payable to Arizona Department of Revenue. Enter your Social Security Number (SSN) and tax year on the front of your check. To make an electronic payment, visit [www.AZTaxes.gov](http://www.AZTaxes.gov).

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## What if a Taxpayer Died?

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If you are a surviving spouse amending a joint return, enter the word "Deceased" after the decedent's name. Also enter the date of death after the decedent's name. Sign your name. Enter "Filing as Surviving Spouse" in the area for the deceased spouse's signature. (If someone else serves as personal representative for your spouse's estate, he or she must also sign the return.)

If a refund is due, complete Arizona Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Include this form on top of your amended return.

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## Penalties

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We will impose a late payment penalty on your amended return if **all** of the following apply:

- you file your amended return after the due date of your original return,
- there is tax due on your amended return, and
- you do not pay that tax when you file the amended return.

Even if you do pay the tax due when you file your amended return, we may impose a late payment penalty if any of the following apply:

- you are under audit by the department, or
- the department has requested or demanded that you file an amended income tax return.

We will also impose a late filing penalty if you did not file your original return on time. These penalties apply to taxes due and remaining unpaid after the due date of the original return. Combined late filing and late payment penalties can go up to 25% (.25) of the unpaid tax.

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## Interest

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We charge interest on any tax not paid by the due date even if you have an extension. We charge interest from the original due

date to the date of payment. The Arizona rate of interest is the same as the federal rate. Contact one of the phone numbers listed on page 1 for the current interest rate.

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## General Instructions

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**NOTE:** *You must round dollar amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar. If less than 50 cents, round down.*

The line numbers on the Arizona Form 140X do not match the line numbers on Arizona's individual income tax forms. The proper line on which to enter your change(s) will depend on the nature of the change.

To decide where to enter your changes, use the line descriptions from your original return. To help you, we have included some examples, starting on page 12 of these instructions. If you still need some help, call one of the numbers listed on page 1.

For specific information about tax rates, additions, subtractions, exemptions or deductions, see the form instructions for the year you are amending.

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## Tax Year

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File this form to amend only a 2023 tax return. If you are amending a return for a fiscal year, enter the beginning and ending dates of the fiscal tax year.

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## Entering Your Name, Address, and Social Security Number (SSN)

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Enter your name, SSN, and current address. If you are filing a joint amended return, enter your SSNs in the same order as your first names and in the same order as shown on your original return. *If your name appears first on the return, make sure your SSN is the first number listed.*

If you are changing your filing status from married filing separate to married filing joint and your spouse did not file an original return, enter your name and SSN first.

If you are changing your filing status from married filing separate to married filing joint, you must include your spouse's name and SSN on the second line 1.

Make sure that you put your SSN on every return, statement, or document that you file with the department. Make sure that all SSNs are clear and correct.

You may be subject to a penalty if you fail to include your SSN. It may take longer to process your return if SSNs are missing, incorrect, or unclear.

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## Foreign Addresses

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If you have a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

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## Last Names Used in Prior Years

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If the last name that you or your spouse are using on this return is not the same as the last name you or your spouse used on

returns filed in the last four years, enter any other last name(s) that you or your spouse used when filing your return during that period.

**ID Numbers for Paid Preparers**

If you pay someone to prepare your return, that person must also include an ID number where requested.

A paid preparer may use any of the following:

- his or her PTIN;
- his or her SSN; or
- the EIN for the business.

A paid preparer who fails to include the proper numbers may also be subject to a penalty.

**Filing Status**

If you qualify as married for federal purposes, you qualify as married for Arizona purposes and must file using the status of either married filing joint or married filing separate.

If you are single you must file as single or if qualified you may file as head of household (see the instructions for the original form you are amending).

Check the box for the filing status you are using on this amended return.

**Box 4a - Injured Spouse Protection of Joint Overpayment**

Check box 4a **only** if you and your spouse are filing a joint return (check box 4) and you or your spouse qualify as an injured spouse and are requesting protection from application of any **additional** joint overpayment shown on your amended return against the other spouse’s delinquencies or debts for back child support, court fees, and fees to counties, cities or educational institutions. **The taxpayer (spouse) requesting injured spouse protection must have Arizona income with taxes withheld and reported on their own Form W-2 or Form 1099.**

**NOTE:** *You cannot use Form 203 to request protection from offset for past-due federal taxes. You must contact the IRS.*

You **must** complete Arizona Form 203, *Request for Injured Spouse Protection from Application of Joint Overpayment Against Spouse’s Delinquencies and Debts*, and include that form with your tax return, when filed. Place the completed form on top of your income tax return. *For more information, see the instructions for Form 203.*

**NOTE:** *If you file an amended return, you cannot request protection from offset of any overpayment shown on your original (or last filed amended) income tax return.*

**Changing from a joint return to a separate return**

If you have an amount due from the joint return that you want to amend, you must pay that amount before you can change your filing status to married filing separate. If we have issued a proposed assessment for that joint return, you must also pay that amount before you can change your filing status.

**Changing from a separate return to a joint return**

If you or your spouse have an amount due from a separate return that you want to amend, you must pay that amount before you can change your filing status to married filing joint. If we have issued a proposed assessment for either separate return, you must also pay that amount before you can change your filing status.

If you and your spouse are changing from separate returns to a joint return, begin by combining the amounts from your return as originally filed or as previously adjusted (either by you or the department) and the amounts from your spouse’s return as originally filed or adjusted. Then make your changes to the combined amounts.

If your spouse did not file an original return, include your spouse’s income, deductions, credits, etc., to determine the amounts to enter on the appropriate lines of this form.

Generally, if you file a joint return, both you and your spouse have joint and several liability. This means both of you are responsible for the tax and any interest or penalties due on the return, as well as any amount that may become due later. If one spouse does not pay the tax due, the other may have to.

If filing an amended joint tax return, both of you must sign and date Form 140X.

**Residency Status**

Check the box for the residency status you are using on this amended return.

Check box 9b, if this is an amended composite nonresident return to be filed by one of the following:

1. A partnership filing on behalf of its nonresident partners.
2. An S Corporation filing on behalf of its nonresident shareholders.

For information on filing an Arizona nonresident composite income tax return, see the department’s ruling, ITR 16-2, *Composite Individual Income Tax Returns*.

If you are filing this amended return as a:	Check Box	See the following form instructions for the return you are amending:
Full year resident	8	Form 140
Nonresident	9a	Form 140NR
Composite Nonresident	9b	Form 140NR
Nonresident Active Military	10	Form 140NR
Part-Year Resident	11	Form 140PY
Part-Year Resident Active Military	12	Form 140PY

**Exemptions and Dependents**

Enter the number of exemptions you are claiming in boxes 13, 14, and 16. **Do not put a checkmark or “X”.** You may lose the exemption if you put a checkmark or “X” in these lines.

**Include the exemption amounts with your *Subtractions from Income* reported on line 25.** For exemption amounts, see the instructions for the form you are amending.

### Box 13

In box 13, enter the number of age 65 or over exemptions you are claiming on this amended return.

### Box 14

In box 14, enter the number of blind exemptions you are claiming on this amended return.

### Box 15a and Box 15b - Dependents

**NOTE:** *Boxes 15a and 15b identify the number of your qualifying dependents that are either under the age of 17 (box 15a) or age 17 and over (box 15b). This information is used to compute the allowable Dependent Tax Credit. Include only those dependents in box 15a or 15b that you are using to compute the allowable Dependent Tax Credit on line 40b.*

#### Box 15a - Dependents

In box 15a, enter the total **number** of dependents under the age of 17 you are claiming on this amended return.

You **must** also complete Part 1 on page 5, of Form 140X. Enter the information for **each** dependent claimed in box 15a.

**NOTE:** *Do not include yourself or your spouse as dependents in box 15a or box 15b.*

#### Box 15b - Dependents

In box 15b, enter the total **number** of dependents age 17 and over you are claiming on this amended return.

You **must** also complete Part 1 on page 5, of Form 140X. Enter the information for **each** dependent claimed in box 15b.

### Box 16 - Arizona Residents Only

In box 16, enter the total **number** of qualifying parent or grandparent exemptions you are claiming on this amended return.

You **must** also complete Part 2 on page 5, of Form 140X. Enter the information for **each** qualifying parent/grandparent claimed in box 16.

To see who is a qualifying parent or grandparent, see the instructions for the form you are amending.

## Line-by-Line Instructions

### Line 17 - Federal Adjusted Gross Income

Enter your correct federal adjusted gross income (from your federal return.)

**NOTE:** *If you were a nonresident or a part-year resident for the year you are amending, you must enter your federal adjusted gross income on line 17, and then enter your Arizona gross income on line 20.*

### Line 18 - Small Business Income (Residents)

- Check box 18N if you reported small business income on your original return and are not making a change to the amount originally reported.

- Check box 18S if you are electing to file a small business tax return on this amended tax return and enter the amount from your small business tax return (Form 140-SBI, line 10. Include a copy of your Form 140-SBI with your amended tax return.
- Check box 18C is you are making a change to the original small business amount computed on your small business tax return.

**NOTE:** *Use Form 140X-SBI to amend your Form 140-SBI. See the instructions for Form 140X-SBI for amending your Small Business Income tax return.*

### Line 19 - Modified Federal Adjusted Gross Income (Residents)

Subtract line 18 from line 17. Enter the difference.

### Line 20 - Arizona Gross Income - Nonresidents and Part-Year Residents Only

Skip line 20 if you were a full year resident for the year you are amending (you checked box 8).

Complete line 20 if you were a nonresident or a part-year resident for the year you are amending (you checked box 9a, 10, 11 or 12).

If required to complete line 20, enter your Arizona gross income from Form 140PY or Form 140NR. For information about how to figure your Arizona gross income, see Form 140PY or Form 140NR.

### Line 20a - Arizona Income Ratio

If you completed line 18, divide the amount on line 20 by the amount on line 17. Enter the ratio in decimal format. You must **round** your answer to **three** decimal places. Do not enter more than 1.000.

If you were a nonresident or a part-year resident during the taxable year you are amending, you will use this ratio to prorate the following tax items.

1. The standard deduction amount including the allowable increase in the standard deduction for charitable contributions. (Nonresidents)
2. The Dependent Tax Credit. (Part-year residents and nonresidents)

### Line 21 - Small Business Income (Nonresidents and Part-Year Residents)

- Check box 21N if you reported small business income on your original return and are not making a change to the amount originally reported.
- Check box 21S if you are electing to file a small business tax return on this amended tax return and enter the amount from your small business tax return (Form 140NR-SBI or 140PY-SBI, line 10. Include a copy of your Form 140NR-SBI or 140PY-SBI with your amended tax return.
- Check box 21C is you are making a change to the original small business amount computed on your small business tax return.

**NOTE:** Use Form 140X-SBI to amend your 140NR-SBI or 140PY-SBI. See the 140X-SBI instructions for amending your Small Business Income tax return.

**Line 22 - Modified Arizona Gross Income (Nonresidents and Part-Year Residents)**

Subtract line 21 from line 20. Enter the difference.

**Line 23 - Additions to Income**

**NOTE:** For a list of items that must be added to income, see the 2023 instructions for the form you are amending.

Form 140X, line 23, *Additions to Income*, is the sum of multiple addition lines that are listed as separate addition line items on the original Arizona personal income tax return.

On line 23, enter *all additions to income* from lines shown for the form you are amending. If you have no additions to income, enter zero "0". On your 2023 original return, you may have reported these amounts on the following lines.

Form	Additions to Income
140	15, 16, 17 and 18
140A	None
140EZ	None
140NR	30, 31 and 32
140PY	30 and 31

**Arizona Form 165PA Schedule K-1 or 165PA Schedule K-1(NR) Positive Adjustment**

If you received an Arizona Form 165PA Schedule K-1 or 165PA Schedule K-1(NR), include the positive adjustment amount reported on Form 165PA Schedule K-1, line 3; or 165PA Schedule K-1(NR), line 5, with the total amount of additions reported on line 23.

**Line 24 - Subtotal**

**Full Year Residents**

If you were a full year resident for 2023, add lines 19 and line 23. Enter the total.

**Nonresidents and Part-Year Residents**

If you were a nonresident or a part-year resident for 2023 add lines 22 and 23. Enter the total. If you checked box 9b, see the department's ruling, ITR 16-2, *Composite Individual Income Tax Returns*.

**Line 25 - Subtractions from Income**

**NOTE:** You may only subtract those items for which statutory authority exists. Without such authority you cannot take a subtraction. For a list of items that may be subtracted from income, see the instructions for the form you are amending.

Form 140X, line 25, *Subtractions from Income*, is the sum of multiple subtraction and exemption lines that are listed as separate subtraction and exemption lines on the original Arizona personal income tax return.

On line 25, enter *all subtractions from income* from lines shown for the form you are amending and exemption amounts for age

65 or over, blind, other exemptions, and qualifying parents or grandparents. **Do not include a minus sign or use parentheses.**

On your 2023 original return, you may have reported these amounts on the following lines. If you have no subtractions from income, enter "0".

Form	Subtractions from Income	Exemptions: 65 or over, blind, other exemptions, or qualifying parents/grandparents
140	26 through 33, and 36	38 through 41
140A	None	13 through 16
140EZ	None	None
140NR	40, 41, and 43 through 45	47 through 51
140PY	40, 42,43,44	46 through 51

**Arizona Form 165PA Schedule K-1 or 165PA Schedule K-1(NR) Negative Adjustment**

If you received an Arizona Form 165PA Schedule K-1 or 165PA Schedule K-1(NR) include the negative adjustment amount reported on Form 165PA Schedule K-1, line 3 or 165PA Schedule K-1(NR), line 5 with the total amount of subtractions reported on line 22.

**Lines 26 through 30 - Net Capital Gain or (Loss)**

**NOTE:** If you enter an amount on line 26, you must complete lines 27 and 28.

If you are taking a subtraction on line 30 for any net long-term capital gain from assets acquired after December 31, 2011, you must also complete line 29. If you do not complete lines 26 through 29, you cannot take the subtraction

If you do not have any net capital gain or (loss) to report, enter zero, "0" on lines 26 through 28.

You may subtract 25% (.25) of any net long-term capital gain included in your federal adjusted gross income that is derived from an investment in an asset acquired after December 31, 2011. Use the worksheet, *Worksheet for Net Long-Term Capital Gain Subtraction for Assets Acquired after December 31, 2011*, included in the instructions for Forms 140, 140NR or 140PY, to determine the allowable subtraction. Keep the worksheet for your records.

**NOTE:** If you are changing an amount previously reported for any amount reported on lines 26 through 30, complete page 2, Part 1, section (B) with the corrected amounts.

**Line 26 - Total Net Capital Gain or (Loss)**

If you reported a net capital gain or (loss) on your federal income tax return, enter the total net capital gain or (loss) reported on federal Schedule D. This amount should be reported in your federal adjusted gross income.

**Line 27 - Total Net Short-Term Capital Gain or (Loss)**

Enter the total amount of net short-term capital gain or (loss) reported on federal Schedule D. This amount should be reported in your federal adjusted gross income.

**NOTE:** *If you are not required to report dividend distributions and/or short-term capital gains from mutual funds on federal Form Schedule D, do not include the short-term capital gain distributed by the mutual fund on line 27.*

**Line 28 - Total Net Long-Term Capital Gain or (Loss)**

Enter the total amount of net short-term capital gain or (loss) reported on federal Schedule D. This amount should be reported in your federal adjusted gross income.

If you are not changing the amount reported on your original return and you completed the worksheet included in the instructions for Form(s) 140, 140NR or 140PY, enter the amount from:

- Form 140, line 22;
- Form 140NR, line 36; or
- Form 140PY, 35

If your net long-term capital gain (loss) is limited to an amount reported on Form 1099-DIV and you were not required to complete federal Schedule D, enter the amount shown on Form 1099-DIV on line 28.

**Line 29 - Net Long-Term Capital Gain from Assets Acquired After December 31, 2011**

If you did not complete the worksheet included in the instructions for Form(s) 140, 140NR or 140PY, enter zero, "0".

If you are not changing an amount reported on your original return, and you completed the worksheet included in the instructions for Form(s) 140, 140NR or 140PY, enter the amount from:

- Form 140, line 23;
- Form 140NR, line 37; or
- Form 140PY, 36

Only include net long-term capital gains on this line if it can be verified that the asset was acquired after December 31, 2011. For purposes of this line, an asset acquired by gift or inheritance is considered acquired on the date it was acquired by the gift-giver or the deceased individual.

**Line 30 - Net Long-Term Capital Gain Subtraction From Income for Assets Acquired After December 31, 2011.**

Multiply the amount on line 29 by 25% (.25). Enter the result.

**Line 31 - Net Capital Gain from Investment in a Qualified Small Business**

You may subtract the amount of any net capital gain included in federal adjusted gross income for the taxable year derived from investment in a qualified small business as determined by

the Arizona Commerce Authority (ACA) pursuant to Arizona Revised Statute § 41-1518.

For more information see the instructions for the form you are amending. (Form 140, Form 140NR or Form 140PY).

**CAUTION:** *If the amount entered on line 31 includes any long-term capital gain from an investment made after December 31, 2011, you cannot include that portion of the net capital gain in your computation of the allowable subtraction for any net long-term capital gain from assets acquired after December 31, 2011, and included in federal adjusted gross income.*

*If you take a subtraction for any net long-term capital gain from the exchange of one kind of legal tender for another kind of legal tender from an investment made after December 31, 2011, you cannot include that portion of the net capital gain in your computation of the allowable subtraction for any net long-term capital gain from assets acquired after December 31, 2011, and included in federal adjusted gross income. This amount is included as an "Other Subtraction from Arizona Gross Income" on page 6 of Forms 140, 140NR and 140PY.*

*For more information, see the instructions included with Forms 140, 140NR, or 140PY.*

**Line 32 (Box 32a) - Contributions to 529 College Savings Plans**

Enter the amount of allowable subtraction for contributions made during 2023 to 529 College Plans. To determine the amount of the allowable subtraction, see the instructions for the form you are amending.

*Nonresident taxpayers do not enter an amount on line 32a.*

**Line 32 (Box 32b) - Contributions to 529A (ABLE Accounts)**

Enter the amount of allowable subtraction for contributions made during 2023 to 529 College Plans. To determine the amount of the allowable subtraction, see the instructions for the form you are amending.

*Nonresident taxpayers do not enter an amount on line 32b.*

**Line 32c**

Residents and part-year residents: add the amounts in boxes 32a and 32b and enter the total on line 32c.

**Line 33 - Arizona Adjusted Gross Income**

Subtract lines 25, 30, 31, and 32c from line 24. If less than zero, enter "0".

**Line 34 - Deductions****Itemized Deductions**

If you are claiming itemized deductions on this amended return, check box 34I.

Enter your itemized deductions on line 34. If you are changing itemized deduction amounts, be sure to include a copy of the corrected Arizona Schedule A. Also include a copy of your corrected federal Schedule A.

For allowable itemized deductions, see the 2023 instructions for the form you are amending.

**Standard Deduction**

If you are taking the standard deduction on this amended return check box **34S**. For standard deduction amounts see the instructions for the form you are amending. Enter your standard deduction on line 34.

**NOTE:** *Nonresident individuals, who claim the standard deduction, must prorate the deduction by the percentage which the taxpayer's Arizona gross income is of the taxpayer's federal adjusted gross income.*

*This will in effect prorate the standard deduction between income taxable to Arizona and income not taxable to Arizona. Only that portion of the deduction allocable to income taxable to Arizona is allowed. To figure the correct amount of standard deduction, see the 2023 Form 140NR instructions.*

**Line 35 - Increased Standard Deduction for Charitable Contributions**

Taxpayers electing to claim the standard deduction may increase the standard deduction amount by 31% (.31) of the total amount of the taxpayer's charitable contributions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona return.

Taxpayers must complete the worksheet, *Standard Deduction Increase for Charitable Contributions*, on page 4 of the amended return, and include page 4 with the amended return, when filed.

**Be sure to check box 35C on line 35.** If you do not check this box *and* include a completed page 4 with your amended tax return, you may be denied the increased standard deduction.

**Line 36 - Arizona Taxable Income**

Subtract lines 34 and 35 from line 33. Enter the difference. If less than zero, enter "0".

**Line 37 - Tax**

Multiply line 36 by 2.5% (.025) . Enter the tax on line 37.

**Line 38 - Tax From Recapture of Credits (AZ Form 301)**

Enter the amount of recapture tax from Arizona Form 301, Part 2, line 31. If you do not have a tax from recapture of tax credits, enter zero "0".

Include a copy of your Form 301 with your amended return.

**Line 39 - Subtotal of Tax**

Add lines 37 and 38. Enter the total.

**Line 40 - (Boxes a and b) Family Income Tax Credit and Dependent Tax Credit**

**Box 40a - Family Income Tax Credit (Arizona Residents Only)**

If you are eligible for the credit, enter the amount of family income tax credit you are claiming on this amended return. For details about the family income tax credit, see the 2023 instructions for the form you are amending.

**Box 40b - Dependent Tax Credit**

Taxpayers may claim a nonrefundable Dependent Tax Credit for certain qualifying dependents.

For the purpose of the dependent tax credit, "dependent" means an individual that qualifies as a dependent for federal purposes.

The tax credit is equal to:

- \$100 for each qualifying dependent who is under 17 years of age at the end of the taxable year.
- \$25 for each qualifying dependent who is at least 17 years of age at the end of the taxable year.

The allowable credit is reduced for single, head of household, and married taxpayers filing separate returns whose federal adjusted gross income (page 1, line 17) is more than \$200,000; and for married taxpayers filing a joint return whose federal adjusted gross income is more than \$400,000.

**NOTE:** *You cannot claim a dependent tax credit for a qualifying parent/grandparent for which you take an exemption or for someone for whom you have claimed as an "other exemption".*

**Complete the following tables to compute your credit.**

Table I			
(a)	(b)	(c) Credit amount	(d) Multiply column (b) by column (c)
1. Enter number of dependents from page 1, box 15a..		\$ 100	\$ .00
2. Enter number of dependents from page 1, box 15b..		\$ 25	\$ .00
3. Credit amount before adjustment. Add lines 1 and 2. Enter total in column (d).....			\$ .00
4. Part-year and Nonresidents, enter your Arizona income ratio from page 1, line 20a. All other taxpayers, enter 1.000.....			.
5. Multiply line 3 by the ratio on line 4. Enter the result here.....			\$ .00

**All taxpayers go to Table II.**

Table II		
If your filing status is single, married filing separate, or head of household; is your federal adjusted gross income on page 1, line 17, more than \$200,000?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If your filing status is married filing joint, is your federal adjusted gross income on page 1, line 17, more than \$400,000?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

- If you answered "No", you are not required to reduce the amount of credit computed in Table I. Enter the amount From Table I, line 5 on page 1, Box 40b.
- If you answered "Yes", you are required to reduce the amount of credit computed in Table I.

**Complete Table III or Table IV.**

To determine the number to enter on line 5 of Table III or Table IV, see Table V below.

<b>Table III</b> <b>2023 Adjusted Dependent Tax Credit</b> <b>For filing status: single, married filing separate, or head of household</b>	
1. Enter your federal adjusted gross income from page 1, line 17.....	\$ .00
2. Federal adjusted gross income limit.....	\$ 200,000.00
3. Subtract line 2 from line 1. Enter the difference..... <i>If the difference is greater than \$19,000, STOP. You cannot claim the dependent tax credit.</i>	\$ .00
4. Enter amount from Table I, line 5, column (d).....	\$ .00
5. Based on the amount on line 3, enter the number from Table V. For example: if line 3 is \$1,500, enter <b>.90</b> .....	
6. Multiply line 4 by line 5. Enter the result. Also, enter the amount on page 1, box 40b.....	\$ .00

<b>Table IV</b> <b>2023 Adjusted Dependent Tax Credit</b> <b>For filing status: married filing joint</b>	
1. Enter your federal adjusted gross income from page 1, line 17.....	\$ .00
2. Federal adjusted gross income limit.....	\$ 400,000.00
3. Subtract line 2 from line 1. Enter the difference..... <i>If the difference is greater than \$19,000, STOP. You cannot claim the dependent tax credit.</i>	\$ .00
4. Enter amount from Table I, line 5, column (d).....	\$ .00
5. Based on the amount on line 3, enter the number from Table V. For example: if line 3 is \$1,500, enter <b>.90</b> .....	
6. Multiply line 4 by line 5. Enter the result. Also, enter the amount on page 1, box 40b.....	\$ .00

Use **Table V** to determine the number to enter on line 5, in Table III or Table IV.

<b>Table V</b>			
If the amount on line 3 from Table III or Table IV is:	Enter on line 5	If the amount on line 3 from Table III or Table IV is:	Enter on line 5
\$ 1 – 1,000	.95	\$ 10,001 – 11,000	.45
\$ 1,001 – 2,000	.90	\$ 11,001 – 12,000	.40
\$ 2,001 – 3,000	.85	\$ 12,001 – 13,000	.35
\$ 3,001 – 4,000	.80	\$ 13,001 – 14,000	.30
\$ 4,001 – 5,000	.75	\$ 14,001 – 15,000	.25
\$ 5,001 – 6,000	.70	\$ 15,001 – 16,000	.20
\$ 6,001 – 7,000	.65	\$ 16,001 – 17,000	.15
\$ 7,001 – 8,000	.60	\$ 17,001 – 18,000	.10
\$ 8,001 – 9,000	.55	\$ 18,001 – 19,000	.05
\$ 9,001 – 10,000	.50	\$ 19,001 and over	.00

**Box 40c**

Add amounts in box 40a and 40b. Enter the total on line 40c.

**Line 41 - Nonrefundable Credits from Form 301**

Enter your credits from Arizona Form 301, Part 2, line 62 that you are claiming on this amended return.

You **must** complete and include Form 301 along with the required supporting documents with your amended return.

**Line 42 - Balance of Income Tax**

Subtract lines 40c and 41 from line 39. Enter the difference. If less than zero, enter "0".

**Line 43 (Boxes a, b and c) - Withholding, Estimated, Extension Payments, and Arizona Claim of Right**

**Box 43a:** Enter the **total amount** of Arizona income tax withheld, estimated income tax payments, and payments made with an extension request reported on your original (or most recent amended) return for 2023.

You may use the following worksheet to help you figure the amount of these payments that you should enter on line 43a.

<b>Payment Worksheet</b>		
Withholding, Estimated, Extension	Date of Payment	Amount
1. Estimated Payment 1		
2. Estimated Payment 2		
3. Estimated Payment 3		
4. Estimated Payment 4		
5. Extension Request Payment		
6. Arizona income tax withheld on Form(s) W-2 and Form(s) 1099.		
7. Add lines 1 through 6. Enter the total here and also on Form 140X, box 43a.		.00

**NOTE:** Do not include payments sent with original return on line 43a. You should enter those amounts on line 46.

**Box 43b:** Enter the amount from your *Arizona Claim of Right - Individual* form, line 8.

If you completed more than one *Arizona Claim of Right - Individual* form for the current taxable year, add all amounts on line 8 and enter the total in box 43b.

**NOTE:** For more information on Arizona's claim of right provisions, see the department's procedure, ITP 16-1, Procedure for Individuals Who Restore Substantial Amounts Held Under a Claim of Right.

**Line 43c:** Add the amounts in box 43a and box 43b and enter the total on line 43c.

**Line 44 (Boxes a, b, and c) - Increased Excise Tax Credit (Arizona Full-Year and Part-Year Residents Only), Property Tax Credit (Arizona Full-Year Residents Only)**

**Box 44a:** If you qualify to take the increased excise tax credit, enter the correct amount of credit you are claiming in box 44a.



If this is the first time you are claiming this credit for 2023, use the worksheet from the 2023 Arizona Form 140, 140A, 140EZ, or 140PY instructions to figure your credit.

**NOTE:** *If you filed an Arizona income tax return claiming the increased excise tax credit and are adjusting the original amount claimed, use Form 140X to amend that claim. If you did not file a 2023 Arizona income tax return and are adjusting the increased excise tax credit originally claimed on a 2023 Arizona Form 140ET, use the 2023 Form 140ET to amend that claim. In this case, do **not** use Form 140X.*

**Box 44b:** If you claimed the property tax credit on your original 2023 income tax return, enter the amount claimed on your original return.

If you are making an adjustment to the credit, be sure to include copies of your 2023 Form 140PTC, *Property Tax Refund (Credit) Claim*, or Form 201, *Renters Certificate of Property Taxes Paid*. Also include all supporting documents filed with the original return.

**NOTE:** *Use Form 140X to adjust a previously filed property tax credit only if you claimed the credit on your original Arizona Form 140 or Form 140A.*

*Use Form 140PTC to adjust a previously filed property tax credit if you were not required to file an Arizona income tax return for 2023. If you did not claim a property tax credit on your original return, you may not claim it on Form 140X, unless you file Form 140X by the due date of your original return.*

**Line 44c:** Add the amounts in box 44a and box 44b and enter the total on line 44c.

**Line 45 - Other Refundable Credits**

- If you claimed a refund of the increased research activities credit from Form 308-I, for 2023, enter that credit.
- If you claimed a refund of the increased research activities credit from Form 334, for 2023, enter that credit.
- If you claimed a refund of the qualified facilities credit from Form 349, for 2023, enter that credit.

Enter the correct amount(s) you are claiming on this amended return. If you are claiming refundable credits from more than one form, add the amounts from all forms together and enter the total. **If you enter an amount on this line, be sure you check the box or boxes to show which credits you are claiming.** Also, be sure to include the credit form(s) with your return when you file.

**Line 46 - Payment With Original Return (Plus All Additional Payments After It Was Filed)**

You may use the following worksheet to help you figure the amount of the payments that you should enter on line 46.

**NOTE:** *Do not include payments reported on line 43 here.*

Payment Worksheet		
Payments	Date of Payment	Amount
1. Payment with original return		
2. Payment		
3. Payment		
4. Payment		
5. Add lines 1 through 4. Enter the total here and also on Form 140X, line 46.		.00

**Line 47 - Total Payments and Refundable Credits**

Add lines 43c, 44c, 45 and 46. Enter the total.

**Line 48 - Overpayment From Original Return**

If your original (or most recent amended) return for 2023 resulted in an overpayment of taxes, enter the overpayment amount. On your original return, you reported this amount on the following line.

Form	Line		Form	Line
140	61		140NR	68
140A	30		140PY	70
140EZ	17			

**NOTE:** *If the department changed amounts on your original return, use those amounts. If the department changed amounts on an earlier filed amended return, use those amounts.*

Your overpayment may have been distributed or applied by one of the following means.

- You have received all or a portion of the overpayment in the form of a refund.
- You may have applied all or a portion of the overpayment to your next years estimated income taxes.
- You may have applied all or a portion of the overpayment to one of the voluntary gifts on the Arizona income tax return.
- All or a portion of your refund may have been paid to a government agency, court, county, or an incorporated city or town for an obligation owed to that court, county, city, town or agency (e.g., prior year taxes, child support, etc.).

Regardless of how the overpayment was distributed or applied, enter the overpayment amount.

**Line 49 - Balance of Credits**

Subtract line 48 from line 47. Enter the difference.

**Line 50 - Overpayment**

If line 42 is less than line 49, subtract line 42 from line 49 and enter the difference.

**Line 51 - Amount of Line 50 to be Applied to 2024 Estimated Taxes**

If you are filing this amended return prior to the original due date of your 2023 return and you want all or part of the amount on line 50 applied to your 2024 estimated taxes, enter that amount. If you want all of the amount on line 50 refunded, enter zero, "0".

**Line 52 - Refund**

Subtract line 51 from line 50. Enter the difference. If you owe money to any Arizona state agency, court, county, incorporated city or town and certain federal agencies, your refund may go to pay some of the debt.

**TAX TIP:** *If you change your address before you get your refund, let the department know. Complete Form 822. This form is available at: [azdor.gov/forms](http://azdor.gov/forms). Select "Forms" on the home page and click on "See All Forms" then type 822 in the Search box.*

**Direct Deposit of Refund**

Complete this line if you want us to directly deposit the amount shown on line 52 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check.

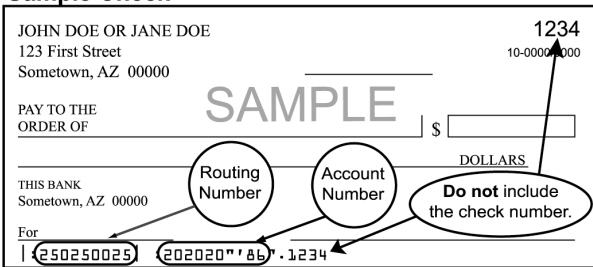
Check the box on line 52A if the direct deposit will ultimately be placed in a foreign account. If you check box 52A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will mail you a check instead.

**NOTE:** *We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

**Routing Number**

**MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER.**

**Sample Check**



The routing number must be nine digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

**Account Number**

**MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER.**

The account number can be up to 17 characters (both numbers and letters). DO NOT include hyphens, spaces, or special symbols. Enter the number from left to right and leave any

unused boxes blank. On the sample check, the account number is 20202086. Be sure not to include the check number.

**Line 53 - Amount Owed**

If line 42 is more than line 49, you owe additional tax. Subtract line 49 from line 42 and enter the difference. You may pay only with a check, electronic check, money order, or credit card. The department will bill you for any interest and penalty due.

**Check or Money Order**

**NOTE:** *Include your check or money order with your return. Please do not send cash.*

Make your check payable to Arizona Department of Revenue. Write your SSN, Form 140X and tax year on the front of your check or money order and include your payment with Form 140X.

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

**Electronic Payment From Your Checking or Savings Account**

You can make an electronic payment from your checking or savings account to pay your balance due. There is no fee to use this method. To make an electronic payment, go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the "Make a Payment" link.

Be sure to enter the correct account number and routing number for your checking or savings account. You may be charged a \$50 NSF (non-sufficient funds) fee if you provide an incorrect number. Check with your financial institution to get the correct account and routing number.

The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**Credit card payment**

You can pay with your Discover, MasterCard, Visa, or American Express credit card. Go to [www.AZTaxes.gov](http://www.AZTaxes.gov) and click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**Line 54 - Net Operating Loss Carryback Question**

If you are filing this amended return as a result of a net operating loss carryback, check the box on line 54 and enter the tax year in which the net operating loss was incurred. This may speed up the processing of your refund.

## Page 2 Instructions - Parts 1 (A) and (B); Parts 2 and 3

For examples of how to complete page 2 of Form 140X, see the instructions on pages 13 and 14.

### Part 1 (A) - Income, Deductions, and Credits Lines 55a, 55b and 55c -

**NOTE:** If you are rescinding your small business income election, check box 55R under column (a) header. You must also complete Form 140X-SBI and include that return with your amended Form 140X, when filed. See the instructions for completing Form 140X-SBI to rescind your election.

#### Explanation of Changes

We need to know what items you are changing on this amended return. We also need to know the amount of each change.

**NOTE:** If you are making changes to any net capital gain or (loss) information reported on your income tax return, complete Part 1 (B) for those changes.

#### Column (a)

In column (a), list each item you are changing.

#### Column (b)

In column (b), enter the amount reported on your original return or the most recently amended return for the tax year you are amending. If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.

#### Column (c)

In column (c), enter the amount you are *adding to* (+) or *subtracting from* (-) the amount in column (b).

#### Column (d)

In column (d), enter the corrected amount (b+c=d or b-c=d).

### Part 1 (B) - Net Capital Gain or (Loss)

Lines 56a, 56b, 56c, 56d and 56e -

#### Explanation of Changes

If you need to change any amount(s) previously reported for any net capital gain or (loss), complete columns (b), (c), and (d) on the appropriate lines.

#### Column (a)

Column (a), lists each applicable capital gain item.

#### Column (b)

In column (b), enter the amount reported on your original return or the most recently amended return for the tax year you are amending. If the department changed amounts on your original return, use the changed amounts. If the department changed amounts on an earlier filed amended return, use those amounts.

#### Column (c)

In column (c), enter the amount you are *adding to* (+) or *subtracting from* (-) the amount in column (b).

#### Column (d)

In column (d), enter the corrected amount (b+c=d or b-c=d).

### Part 2 - Reason for Changes

#### Line 57 -

We need to know why you are filing Form 140X. For example:

- Are you rescinding your small business income election?
- Did you receive an IRS notice that changed your federal return?
- Did you amend your federal income tax return?
- Did you forget to claim a tax credit?
- Did you forget to take a subtraction from income or make an addition to income?
- Did you forget to claim an exemption?
- Do you need to correct information regarding any net short-term or net long-term capital gains information?

In Part 2, list the line reference from page 1 and page 2 for which you are reporting a change. Give the reason for each change and include any supporting document required. If you received a notice from the IRS, include a copy of that notice.

### Part 3 - Address on Original Return

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.

**NOTE:** Be sure to sign and date your amended return on page 3. 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.

Instructions for mailing and filing your amended return are provided on page 15.

**Examples for Completing Form 140X**

The following three examples show how to complete Parts 1 and 2 on page 2 of Form 140X. The examples also show how amounts should be entered on the proper lines on page 1 of Form 140X.

**Example 1**

Sue, a full year resident, forgot to claim the Dependent Tax Credit on her 2023 original return. Sue is filing this amended return to claim that tax credit. Sue’s son, Joe (age 18), was away at college and Sue did not claim him on her federal income tax return so that Joe could claim a federal education credit.

Because Sue is adding a dependent, Sue must complete Part 1 of page 5, Sue would complete Part 1 as follows:

**Page 5, Part 1**

(a)	(b)	(c)	(d)	(e)		(f)
Name	SSN	Relationship	No. of months lived in your home in 2023	Dependent Age Included in:		Check if you did not claim this person on your federal return due to educational credits
				1	2	
				(Box 15a)	(Box 15b)	
Joe Smith	111-11-1111	Son	12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓

**Part 1(A)**

Sue would complete Page 2, Part 1 (A) as follows:

(a)	(b)	(c)	(d)
Item	Original Amount Reported	Amount to Add or Subtract	Corrected Amount
Dependent	0	\$25	\$25

**Part 2**

Sue would complete Part 2 as follows:

Increase to line 40b for Dependent Tax Credit. Increased to reflect dependent not claimed on original return.

**Form 140X, Page 1**

When Sue completes page 1 of Form 140X, Sue would enter “1” on line 15b.

When Sue filed her original return she did not claim her son as a dependent, so when she completes this Form 140X, Sue will enter \$25 (0 + \$25) on Form 140X, page 1, line 40, box 40b.

**Example 2**

Jane, a full year resident, received a Form 1099INT showing interest income of \$1,500 after she filed her original 2023 return.

Jane is filing this amended return to report that interest income.

Jane's original return, reported a federal adjusted gross income of \$50,000, which included \$2,500 of interest income.

**Part 1(A)**

Jane would complete form 140X, page 2, Part 1(A) as follows:

(a)	(b)	(c)	(d)
Item	Original Amount Reported	Amount to Add or Subtract	Corrected Amount
Interest Income	\$2,500	\$1,500	\$4,000

**Part 2**

Because the interest income would be included in Jane's federal adjusted gross income, Jane would complete Part 2 as follows:

Line 17, federal adjusted gross income increased by interest income reported on additional Form 1099INT.

**Form 140X, Page 1**

When Jane completes page 1 of Form 140X, Jane would include this interest income in her federal adjusted gross income reported on page 1, line 17.

On Jane's original return, she reported a federal adjusted gross income of \$50,000. On this amended return, Jane will report a federal adjusted gross income \$51,500 (\$50,000 +\$1,500).

**Example 3**

Sam, a full year resident, took a subtraction from income for Arizona state retirement income on his original 2023 return for \$3,500.

Sam is filing this amended return to claim the allowable subtraction of \$2,500.

**Part 1(a)**

Sam would complete Part 2(A) as follows.

(a)	(b)	(c)	(d)
Item	Original Amount Reported	Amount to Add or Subtract	Corrected Amount
Subtraction From Income	\$3,500	(\$1,000)	\$2,500

**Part 2**

Sam would complete Part 2 as follows:

Line 25, subtractions from income decreased to reflect the allowable subtraction for Arizona state retirement claimed on original return.

**Form 140X, Page 1**

When Sam completes page 1 of Form 140X, Sam would include \$2,500 (\$3,500 - \$1,000) on line 25.

## Instructions Before Mailing

- **DO NOT STAPLE YOUR RETURN. DO NOT STAPLE ANY DOCUMENTS, SCHEDULES, OR PAYMENTS TO THE RETURN.**
- Sign your return and mail it to the address listed below. If you are filing a joint amended return, both you and your spouse must sign.
- Be sure you enter your daytime telephone number in the space provided on the front of your return.
- Check to make sure that your math is correct. A math error can cause delays in processing your return.
- Make sure your **NAME** is on the return.
- Write your **SSN** and tax year on the front of your check.

The Department of Revenue may charge you \$50 for a check returned unpaid by your financial institution.

- Check the **boxes** to make sure you have filled in any that apply to you.
- If you completed Form 203, be sure to check box 4a on page 1 of your return. Place Form 203 on top of your return.
- Include all other required documents after your return. Please do not use tape.
- Make certain you have included **all** required documents and/or schedules.

### Which forms must be included with my amended return, when filed?

You must include any form that is changed or was not included with your original tax return. Do **not** include a copy of your original tax return or a copy of the federal tax return.

***If you are amending your Small Business Income tax return or rescinding your Small Business Income election, be sure to include Form 140X-SBI with Form 140X. Place Form 140X-SBI on top of your Form 140X.***

## Mailing Your Arizona Amended Return

**REMINDER:** *For the proper assembly order, see the mailing instructions for the return you are amending.*

Before you mail your return, make a copy of your return. Also make a copy of any documents that you are including with your return. Keep the copies for your records. Be sure that you mail the original and not a copy.

The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

To avoid delays, if you are amending more than one tax return, please use a separate envelope for each return.

## Where Should I Mail My Amended Return?

Make sure you put enough postage on your envelope.

**If you are sending a payment** with this return, mail the amended return to:

Arizona Department of Revenue  
PO Box 52016  
Phoenix, AZ 85072-2016

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

**If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment,** mail your amended return to:

Arizona Department of Revenue  
PO Box 52138  
Phoenix, AZ 85072-2138

## How Long to Keep Your Return

You must keep your records as long as they may be needed for the administration of any provision of Arizona tax law.

Generally, this means you must keep records that support items shown on your return until the period of limitations for that return runs out.

The period of limitations is the period of time in which you can amend your return to claim a credit or refund or the department can assess additional tax.

A period of limitations is the limited time after which no legal action can be brought. Usually, this is four years from the date the return was due or filed.

In some cases, the limitation period is longer than four years. The period is six years from when you file a return if you underreport the income shown on that return by more than 25% (.25). The department can bring an action at any time if a return is false or fraudulent, or you do not file a return.

To find out more about what records you should keep, get federal Publication 552 at [www.irs.gov](http://www.irs.gov).

## Contacting the Department

Your tax information on file with the department is confidential. If you want the department to discuss your tax matters with someone other than yourself, you must authorize the department to release confidential information to that person.

You may use Arizona Form 285, *General Disclosure/Representation Authorization Form*, to authorize the department to release confidential information to your appointee. See Form 285 for details.