

Individual Amended Return

Phone Numbers

For help, please call one of the phone numbers listed below.

Phoenix	(602) 255-3381
From area codes 520 & 928 toll-free	(800) 352-4090
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at: www.azdor.gov

Who Should Use Form 140X?

Use Form 140X to correct an individual income tax return (Form 140, 140A, 140EZ, 140PY, or 140NR). 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 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 Form 140ET. To change an earlier filed Form 140ET, use the Form 140ET for the year you are changing.

You cannot amend an estimated payment penalty when you reduce your tax on an amended return, unless you file your amended return after filing your original return, but before the due date of that original return. For more information on this topic, see Individual Income Tax Ruling ITR 02-4.

What Will I Need To Complete Form 140X?

To complete form 140X, you will need the following.

- A copy of the return you are amending, including supporting forms, schedules and worksheets.
- Any notices you received from the 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 instructions for your original return. (For example, if you are amending a 2009 Form 140, you will need the 2009 Form 140 instructions.) If you do not have the instructions for the form you are amending, you can find them online at the website shown above.

File a separate Form 140X for each year you are amending.

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

When Should You 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 any year, you must also file an Arizona Form 140X for that year. You must file the Form 140X within 90 days of the final determination of the IRS.

If the IRS makes a change to your federal taxable income for any year, you must report that change to Arizona. You may use one of the following two options to report this change.

Option 1

You may file a Form 140X for that year. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Attach a complete copy of the federal notice to 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 this option, 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:

Arizona Department of Revenue
1600 W. Monroe, Attention: Individual Income Audit
Phoenix, AZ 85007-2650

When Should I Pay any Tax Owed?

Payment is due in full at the time you file your amended return.

If paying by check, please make your check payable to Arizona Department of Revenue. Be sure to enter your SSN on the front of your check.

To make an electronic payment, visit www.aztaxes.gov.

What if a Taxpayer Died?

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. Write "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*. Attach this form to the **front** of your amended return.

Penalties

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.
- 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.
- The department has requested or demanded that you file an amended income tax return.

- The total additional tax you owe is a substantial underpayment. You have a substantial underpayment if the amount due is at least 10% of the actual tax liability for the tax year or \$2,000.

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% of the unpaid tax.

Interest

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.

Line-by-Line Instructions

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 9 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. For example, if you are amending your 2009 Form 140, see the 2009 Form 140 instructions.

Tax Year

Check the box to indicate which tax year you are amending. If you are using this form to amend a return for a tax year before 2007, enter the tax year of the return you are amending in the space shown. If you are amending a return for a fiscal year, enter the fiscal year in the space shown.

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

Please type or print 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 from a separate return to a joint return 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 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.

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

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

Filing Status

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

If you or you 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.

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.

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

Exemptions

Write the number of exemptions you are claiming in boxes 13, 14, 15, and 16. **Do not put a checkmark.**

Include the exemption amounts with your subtractions from income on line 21. For exemption amounts, see the instructions for the year you are amending.

Line 13

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

Line 14

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

Line 15

On line 15, enter the number of dependent exemptions you are claiming on this amended return. If you are making a change to the number of dependents you are claiming on line 15, you must also complete Part I on page 2 of Form 140X.

NOTE: Do not include yourself or your spouse as dependents on line 15.

Line 16 - Arizona Residents Only

On line 16, enter the number of qualifying parent or grandparent exemptions you are claiming on this amended return. If you are making a change to the number of qualifying parents or grandparents you are claiming on line 16, you must also complete Part II on page 2 of Form 140X. To see who is a qualifying parent or grandparent, see the instructions for the year you are amending.

Line 17 - Federal Adjusted Gross Income

Enter your correct federal adjusted gross income.

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, then enter your Arizona gross income on line 18.

Line 18 - Arizona Gross Income - Nonresidents and Part-Year Residents Only

Skip line 18 if you were a full year resident for the year you are amending (you checked box 8).

Complete line 18 if you were a nonresident or a part-year resident for the year you are amending (you checked box 9, 10, 11 or 12).

If required to complete line 18, enter your corrected Arizona gross income.

For information about how to figure your Arizona gross income, see Form 140PY or Form 140NR for the year you are amending.

Line 18a - Arizona Residency Percentage

If you completed line 18, divide the amount on line 18 by the amount on line 17. Enter the percentage.

If you are a nonresident or a part-year resident, you will use this percentage to prorate exemption amounts and the standard deduction amount when required.

Line 19 - Additions to Income

If you have no additions, enter zero.

If you have additions to income, enter the corrected amount of additions to income. For a list of items that must be added to income, see the form instructions for the year you are amending.

Line 20 - Subtotal

Full Year Residents

If you were a full year resident for the year you are amending (you checked box 8), add line 17 and line 19. Enter the total.

Nonresidents and Part-Year Residents

If you were a nonresident or a part-year resident for the year you are amending (you checked box, 9, 10, 11 or 12), add line 18 and line 19. Enter the total.

Line 21 - 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 form instructions for the year you are amending.

If you are claiming age 65 or over, blind, dependent, or qualifying parent or grandparent exemptions, include the amounts for these exemptions on line 21.

If you have no subtractions or exemptions for age 65 or over, blind, dependents, and qualifying parents or grandparents, enter zero here.

Enter any subtractions from income and exemption amounts for age 65 or over, blind, dependents, and qualifying parents or grandparents you are taking on this amended return.

Line 22 - Arizona Adjusted Gross Income

Subtract line 21 from line 20.

Line 23 - Deductions

Standard Deduction

If you are taking the standard deduction on this amended return check box 23S. Enter your standard deduction on line 23.

For standard deduction amounts for the year you are amending, see the form instructions for the year you are amending. If you originally filed Form 140EZ, see the Form 140 instructions for the year you are amending for the standard deduction amounts.

NOTE: Beginning with 2010, 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 and allow only that portion of the deduction allocable to income taxable to Arizona. To figure the correct amount of standard deduction, see the Form 140NR instructions for the year you are amending.

Itemized Deductions

If you are claiming itemized deductions on this amended return, check box 23I. Enter your itemized deductions on line 23.

If you are changing itemized deduction amounts, be sure to attach a copy of the corrected Arizona Schedule A. Also attach a copy of your corrected federal Schedule A.

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

Line 24 - Personal Exemptions

Do not enter amounts for dependent, blind, age 65 or over, or qualifying parent or grandparent exemptions. You must enter these amounts on line 21.

Enter the correct amount of personal exemption you are claiming on this amended return. You can find the personal exemption amounts in the instructions for the year you are amending. If you originally filed Form 140EZ, see the Form 140 instructions for the year you are amending for the personal exemption amounts.

Line 25 - Arizona Taxable Income

Subtract lines 23 and 24 from line 22.

Line 26 - Tax

Compute your tax. Use the proper tax table. Enter the correct tax on line 26. You can find the tax tables in the instructions for the year you are amending. You can view the instructions for the year you are amending on our website at www.azdor.gov.

Line 27 - Tax from Recapture of Credits from Form 301

Enter the amount of recapture tax from Form 301, Part II. If you do not have a tax from recapture of tax credits, enter zero.

Attach a copy of your corrected Form 301.

Line 28 - Subtotal of Tax

Add lines 26 and 27. Enter the result.

Line 29 - Clean Elections Fund Tax Reduction

Enter the amount of Clean Elections Fund tax reduction claimed on your original return. Do not change the amount claimed on your original return.

Line 30 - Reduced Tax

Subtract line 29 from line 28. Enter the result.

Line 31 - Family Income Tax Credit

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 instructions for the year you are amending.

Line 32 - Nonrefundable Credits from Arizona Form 301 or Forms 310, 321, 322, and 323 if Form 301 is Not Required

Enter your credits from Form 301, or Forms 310, 321, 322 or 323 that you are claiming on this amended return.

If you were required to complete Form 301, attach Form 301, (and supporting documents) filed with your original return. If this is the first time you are claiming the credits, you must complete an Arizona Form 301 if required. You must attach Form 301 along with the required supporting documents to your amended return.

Line 33 - Credit Type

If you entered an amount on line 32, write the form number(s) of the credit(s) from Arizona Form 301, Part II.	
If you are claiming:	Write form number:
1. Defense Contracting Credits (carryovers claimed on 2007, 2008, 2009, 2010 or 2011)	302
2. Enterprise Zone Credit	304
3. Environmental Technology Facility Credit	305
4. Military Reuse Zone Credit	306
5. Recycling Equipment Credit	307
6. Credit for Increased Research Activities - Individuals	308
7. Credit for Taxes Paid to Another State or Country on Form 309 (for 2007 309-R, 309-D, 309-NR, or 309-PY)	309
8. Credit for Solar Energy Devices	310
9. Agricultural Water Conservation System Credit	312
10. Pollution Control Credit	315
11. Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	319
12. Credit for Employment of TANF Recipients	320
13. Credit for Contributions to Charities That Provide Assistance to the Working Poor	321
14. Credit for Contributions Made or Fees Paid to Public Schools	322
15. Credit for Contributions to Private School Tuition Organizations	323
16. Agricultural Pollution Control Equipment Credit	325
17. Credit for Donation of School Site	331
18. Credit for Healthy Forest Enterprises	332
19. Credit for Employing National Guard Members	333
20. Motion Picture Credits	334
21. Credit for Solar Energy Devices - Commercial or Industrial Applications	336
22. Credit for Investment in Qualified Small Businesses	338
23. Credit for Water Conservation Systems	339
24. Credit for Donations to the Military Family Relief Fund	340
25. Renewable Energy Production Tax Credit (2011)	343
26. Solar Liquid Fuel Credit (2011)	344
27. Credit for New Employment (2011)	345

Line 34 -

Subtract lines 31 and 32 from line 30. Enter the result.

Line 35 - Clean Elections Fund Tax Credit

Enter the amount of Clean Elections Fund tax credit you are claiming on this amended return.

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

NOTE: Amounts of tax designated to the Clean Elections Fund by means of the Clean Elections Fund check box do not qualify for the credit. Do not include those amounts here.

Line 36 - Balance of Income Tax

Subtract line 35 from line 34. Enter the result. If line 35 is more than line 34, enter zero.

Line 37 - Unpaid Arizona Use Tax

Enter the correct amount of any use tax that you owe from out-of-state purchases that you made during the year you are amending.

Enter an amount on line 37 to report your use tax only if all of the following apply.

1. The items you bought were not for business purposes.
2. You stored, used or consumed the item in Arizona.
3. You are not a registered retailer.

For example, you may have bought goods from a catalogue or from the Internet. You may have purchased items costing more than \$200, while traveling outside of the U.S. If you made any out-of-state purchase during the tax year you are amending and paid **no** sales tax on that purchase, you must complete the use tax worksheet. You should keep your receipts or invoices for your out-of-state purchases.

Some items are exempt from use tax. For example, you do not have to pay use tax on any of the following items:

- Prescription drugs
- Prescription eyeglasses
- Contact lenses
- Hearing aids

Other items may also be exempt from use tax. To find out more about use tax and items exempt from use tax, see our brochure, *Pub 610, Use Tax*. To see this brochure, visit our web site at www.azdor.gov and click on publications.

If you did not make any out-of-state purchases during the tax year you are amending, then you do not owe any use tax. In this case, enter "0" on line 37.

Arizona's Use Tax

Arizona's use tax has been part of our tax laws since 1955. Every state with a sales tax also has a use tax. When Arizona shoppers buy from out-of-state sellers who do not collect tax, this puts in-state sellers at a disadvantage. The use tax puts all retailers on a level playing field.

What if I Have Already Paid Tax on My Out-of-State Purchase?

If you have paid sales tax to another state on the purchase, or if you have already paid your Arizona use tax, then you should enter "0" on line 37.

Use Tax Worksheet

Complete the following worksheet to figure your unpaid use tax.

Use Tax Worksheet	
1. Taxable Purchases made during the taxable year you are amending.	
2. Arizona use tax rate (From the Use Tax Rate Chart).	
3. Multiply line 1 by the decimal on line 2. Enter the result here.	
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140X, page 1, line 37.	
Use Tax Rates	
Year	Rate
2007	.056
2008	.056
2009	.056
2010 for purchases made January 1, 2010 through May 31, 2010	.056
2010 for purchases made June 1, 2010 through December 31, 2010	.066
2011	.066

The following example shows how to complete the worksheet.

Example: Rita lives in Phoenix and during 2011, she orders a new bedspread from the Out-of-State Catalog Store based in New York. The price is \$125. The Catalog Store collects no tax. Rita must pay Arizona use tax on this purchase. Rita will complete the worksheet as follows:

Use Tax Worksheet - Example	
1. Taxable Purchases	\$125.00
2. Arizona use tax rate	.066
3. Multiply line 1 by the decimal on line 2. Enter the result here.	8.25
4. Round the amount on line 3 to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Also enter this amount on Form 140X, page 1, line 37. In this example, Rita will enter \$8 on Form 140X, page 1, line 37.	\$8.00

Line 38 - Balance of Tax

Add lines 36 and 37. Enter the result.

Line 39 - Payments (Withholding, Estimated, Extension)

Enter the total amounts 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 the tax year you are amending.

You may use the following worksheet to help you figure the amount of these payments that you should enter on line 39.

Payment Worksheet		
Payments (Withholding, Est., Ext.)	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		
7. Total. Add lines 1 through 6. Enter the total here and also on Form 140X, page 1, line 39.		

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

Line 40 - Increased Excise Tax Credit

If you qualify to take the increased excise tax credit, enter the correct amount of credit you are claiming on line 40. If this is the first time you are claiming this credit for the tax year, use the worksheet from the Form 140, 140A, 140EZ, or 140PY instructions for the year you are amending to figure your credit.

If you are amending an increased excise tax credit claimed on Form 140ET, use Form 140ET to amend that claim. In this case, do not use Form 140X.

Line 41 - Property Tax Credit

If you claimed the property tax credit on your original return, enter the amount claimed on your original return. If you are making an adjustment to the credit, be sure to attach copies of your Form 140PTC, or Form 201. Also attach all supporting documents filed with the original return.

NOTE: Use Form 140X to adjust a previously filed credit only if you claimed the credit using Form 140 or Form 140A. Use Form 140PTC for the year you are amending if you were not required to file an Arizona income tax return. If you did not claim a 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 42 - Other Refundable Credits

If you are amending taxable year 2010 or 2011 and you claimed a refund of the increased research activities credit from Form 308-I, for the taxable year, enter that credit here.

If you are amending taxable year 2010 or 2011 and you claimed a refund of the renewable energy industry credit from Form 342 for the taxable year, enter that credit here.

Enter the correct amount you are claiming on this amended return.

If you have credits from more than one form, enter the total from all forms here.

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 attach the credit claim form (Form 308-I or 342) to your return when you file.

Line 43 - 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 43.

NOTE: Do not include payments reported on line 39 here.

Payment Worksheet		
Payments (Other)	Date of Payment	Amount
1. Payment with original return		
2. Payment		
3. Payment		
4. Payment		
5. Total. Add lines 1 through 4. Enter the total here and also on Form 140X, page 1, line 43.		

Line 44 - Total Payments and Refundable Credits

Add lines 39 through 43.

Also, do the following if you computed your tax under Arizona's claim of right provisions.

1. Write "ARS § 43-1029" and the amount of the prior year tax reduction in the space to the left of your total payment amount.
2. Include the credit for the prior year tax reduction in the total entered on line 44.
3. Attach a schedule explaining the amounts repaid and the computation of the prior year tax reduction.

For more information on Arizona's claim of right provisions, see Individual Income Tax Procedure ITP 95-1.

Line 45 - Overpayment from Original Return

If your original (or most recent amended) return for the tax year you are amending, resulted in an overpayment of taxes, enter the overpayment amount.

On your original return, you reported this amount on the following lines.

Form 140	
Year	Line
2007, 2008 & 2009	38
2010	39
2011	40

Form 140A	
Year	Line
2007, 2008, 2009 & 2010	36
2011	38

Form 140EZ	
Year	Line
2007, 2008, 2009, & 2010	21
2011	23

Form 140PY	
Year	Line
2007, 2008 & 2009	40
2010	41
2011	42

Form 140NR	
Year	Line
2007, 2008 & 2009	38
2010	39
2011	40

NOTE: 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.

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

1. You have received all or a portion of the overpayment in the form of a refund.
2. You may have applied all or a portion of the overpayment to your next year's estimated income taxes.
3. You may have applied all or a portion of the overpayment to one of the voluntary gifts specified on the Arizona income tax return.
4. 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 46 - Balance of Credits

Subtract line 45 from line 44. Enter the result.

Line 47 - Overpayment

If line 38 is less than line 46, subtract line 38 from line 46 and enter the result.

Line 48 - Amount of Line 47 to be Applied to 2012 Estimated Taxes

If you are filing this amended return prior to the original due date of your 2012 return and you want all or part of the amount on line 47 applied to your 2012 estimated taxes, enter that amount. If you want all of the amount on line 47 refunded, enter zero.

Line 49 - Refund

Subtract line 48 from line 47. Enter the result. 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. Write to: Refund Desk, Arizona Department of Revenue, 1600 W Monroe, Phoenix AZ 85007. Include your SSN in your letter.

Direct Deposit of Refund

Complete the direct deposit line if you want us to directly deposit the amount shown on line 49 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.

NOTE: Check the box on line 49A if the direct deposit will ultimately be placed in a foreign account. If you check box 49A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will send 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.

The routing number must be 9 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 following 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 that follows the account number is 20202086. Be sure **not** to include the check number.

Sample Check

JOHN DOE OR JANE DOE 123 First Street Sometown, AZ 00000		1234 10-0000000
PAY TO THE ORDER OF		\$
THIS BANK Sometown, AZ 00000		DOLLARS
For	Routing Number	Account Number
1 250250025	202020	86 1234
Do not include the check number.		

Note: The routing and account numbers may be in different places on your check.

Line 50 - Amount Owed

If line 38 is more than line 46, you owe additional tax. Subtract line 46 from line 38 and enter the result. 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: Attach your check to the front of your return in the upper left hand corner where indicated. Please do not send cash.

Make your check payable to Arizona Department of Revenue. Write your SSN on the front of your check or money order.

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 and click on the "Make a Payment" link. 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 click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site. The provider **will charge** you a convenience fee based on the amount of your tax payment. The service 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 51 - 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 51 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

Part I Dependent Exemptions

NOTE: Complete Part I only if you are making a change to the number of dependents you are claiming on line 15.

Line A1

On Part I, line A1, only enter the names of people you are either adding or deleting as a dependent. Enter that dependent's name, SSN, relationship and the number of months that person lived in your home during the taxable year. If you are adding this person as a dependent, put a checkmark in the "Add" column. If you are deleting this person as a dependent, put a checkmark in the "Delete" column.

Line A2

If you are adding a person as a dependent on line A1, and that person does not qualify as a dependent on your federal return, enter the name of that person on Part 1, line A2.

Line A3

If you are adding a person as a dependent on line A1, and you did not claim that person as a dependent on your federal return due to education credits, enter the name of that person on Part I, line A3.

For details about who qualifies to be claimed as a dependent, see the instructions for the year you are amending.

Part II Qualifying Parent or Grandparent Exemption

Arizona Residents Only

NOTE: Complete Part II only if you are making a change to the number of qualifying parents or grandparents you are claiming on line 16.

On Part II, only enter the names of people you are either adding or deleting as a qualifying parent or grandparent. Enter that person's name, SSN, relationship and the number of months that person lived in your home during the taxable year. If you are adding this person as a qualifying parent or grandparent, put a checkmark in the "Add" column. If you are deleting this person as a qualifying parent or grandparent, put a checkmark in the "Delete" column.

For details about who qualifies to be claimed as a qualifying parent or grandparent, see the instructions for the year you are amending.

Part III Income, Deductions, and Credits

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.

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 column (b) amount.

Column (d)

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

Part IV - Reason for Changes

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

- Receive a notice from the IRS that changed your federal return
- Amend your federal income tax return
- Forget to claim a tax credit
- Forget to claim a subtraction from income
- Forget to make an addition to income
- Forget to claim an exemption

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

Part V Name and Address on Original Return

Enter the name and address used on your original return. (If they are the same, write "SAME".)

Examples for Completing Form 140X

The following examples show how to complete Parts I, II, III and IV on page 2 of Form 140X. The examples also show how amounts should be entered on the proper line of page 1 of Form 140X.

Example 1

Sue, a full year resident, forgot to claim a dependent on her 2010 original return. Sue is filing this amended return to claim that dependent. Sue's son Joe 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 exemption, Sue must complete Part I of page 2 of Form 140X. Sue would complete Part I as follows:

Part I

A1 Name	SSN	Relation -ship	No of months lived in home	Add	Delete
Joe Smith	111-11-1111	Son	3	X	

A2 If adding dependents, enter the name of any dependent added above who you did not claim as a dependent on your federal return due to education credits.

Joe Smith

Part III

Sue would complete Part III as follows:

(a)	(b)	(c)	(d)
Item	Original Amount Reported	Amount to Add or Subtract	Corrected Amount
Dependent	0	\$2,300	\$2,300

Part IV

Sue would complete Part IV as follows:

Line 21, subtractions from income increased to reflect dependent not claimed on original return.

Form 140X, page 1

When Sue completes page 1 of Form 140X, Sue would include the additional exemption amount of \$2,300 on line 21, "Subtractions from Income". When Sue filed her

original return she did not have any subtractions from income, so when she completes this Form 140X, Sue will enter \$2,300 (0 + \$2,300) on Form 140X, page 1, line 21.

Example 2

Jane, a full year resident, received a Form 1099INT showing interest income of \$1,500 after she filed her original 2010 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 III

Jane would complete form 140X, page 2, Part III 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 IV

Because the interest income would be included in Jane's federal adjusted gross income, Jane would complete Part IV 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, forgot to take a subtraction from income for Arizona State retirement income on his original 2010 return. Sam is filing this amended return to claim that subtraction. On Sam's original return, Sam took a subtraction from income of \$4,000 for U.S. Government interest.

Part III

Sam would complete Part III as follows.

(a)	(b)	(c)	(d)
Item	Original Amount Reported	Amount to Add or Subtract	Corrected Amount
Subtraction from income	\$4,000	\$2,500	\$6,500

Part IV

Sam would complete Part IV as follows:

Line 21, subtractions from income increased to reflect subtraction for Arizona State retirement not claimed on original return.

Form 140X, page 1

When Sam completes page 1 of Form 140X, Sam would enter \$6,500 (\$4,000 + \$2,500) on line 21.

Instructions Before Mailing

- 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 home telephone number in the space provided on the front of your return. If your daytime telephone number is not the same as your home number, also enter a daytime number.
- 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 on the front of your check. Attach your check to the front of your return in the upper left hand corner where indicated.

The Department of Revenue may charge you \$25 for a check returned unpaid by your financial institution.

- Check the **boxes** to make sure you have filled in any that apply to you.
- Make certain you have attached **all** required documents and/or schedules.

Filing Your Return

Before you mail your return, make a copy of your return. Also make a copy of any schedules that you are sending in with your return. Keep the copies for your records. Be sure that you file 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.

Where Should I Mail My Amended Return?

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.

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.

Make sure you put enough postage on your envelope.

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%. 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.

Calling 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 Form 285 to authorize the department to release confidential information to your appointee. See Form 285 for details.