

DO NOT STAPLE ANY ITEMS TO THE RETURN.

OR FISCAL YEAR BEGINNING [MM,DD] 2,0,1,9 AND ENDING [MM,DD] Y,Y,Y,Y [66]

1 Your First Name and Middle Initial Last Name Enter your SSN(s) Your Social Security Number
1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) Last Name Spouse's Social Security No.
2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code) [94]
3 City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different) [97]

FILING STATUS: Check a box to indicate both filing and residency status:
4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment
5 Head of household: Enter name of qualifying child or dependent on next line:
6 Married filing separate return: Enter spouse's name and Social Security Number above.
7 Single
RESIDENCY: 8 Resident 9a Nonresident 9b Composite 10 Nonresident active military 11 Part-year resident 12 Part-year resident active military
EXEMPTIONS: Enter the number claimed. Do not check
13 Age 65 or over
14 Blind
15a Dependents under 17 15b 17 & over
16 Qualifying parents or grandparents
81 PM 80 RCVD

17 Federal adjusted gross income (from your federal return) 17 00
18 Nonresidents and part-year residents only: Enter Arizona gross income here 18 00
18a Arizona income ratio: If you checked box 9a, 10, 11 or 12, divide line 18 by line 17 and enter the result (not over 1.000) 18a
19 Additions to Income. See instructions 19 00
20 Net capital (loss) derived from the exchange of legal tender: See instructions 20 00
21 Subtotal: Residents: Add lines 17, 19, and 20. Nonresidents and part-year residents: Add lines 18 through 20 21 00
22 Subtractions from Income. See instructions 22 00
23 Total net capital gain or (loss): See instructions 23 00
24 Total net short-term capital gain or (loss): See instructions 24 00
25 Total net long-term capital gain or (loss): See instructions 25 00
26 Net long-term capital gain from assets acquired after December 31, 2011. See instructions... 26 00
27 Multiply line 26 by 25% (.25) and enter the result 27 00
28 Net capital gain derived from investment in qualified small business 28 00
29 Net capital gain derived from the exchange of legal tender: See instructions 29 00
30 Contributions to 529 College Savings Plans 30 00
31 Arizona adjusted gross income: Subtract line 22 and lines 27 through 30 from line 21, and enter the difference 31 00
32 Deductions: Check box and enter amount. See instructions 32I ITEMIZED 32S STANDARD 32 00
33 If you checked box 32S and claim charitable deductions check 33C Complete page 3. See instructions 33 00
34 Arizona taxable income: Subtract lines 32 and 33 from line 31. If less than zero, enter "0" 34 00
35 Tax from tax table: Table X or Y (140, 140NR or 140PY) Optional Table (140, 140A or 140EZ) 35 00
36 Tax from recapture of credits from Arizona Form 301, Part 2, line 35 36 00
37 Subtotal of tax: Add lines 35 and 36 37 00
38 Family income tax credit (AZ residents only) 38a 00 Dependent Tax Credit 38b 00 38c 00
39 Nonrefundable credits from Arizona Form 301, Part 2, line 67 39 00
40 Balance of tax: Subtract lines 38c and 39 from line 37. If the sum of lines 38c and 39 is more than line 37, enter "0" 40 00
41 Withholding, Estimated, and Extension Payments 41a 00 Claim of Right 41b 00 41c 00
42 Arizona residents only: Increased Excise Tax Credit 42a 00 Property Tax Credit 42b 00 42c 00
43 Other refundable credits: Check the box(es) and enter the total amount 431 308-I 432 349 43 00
44 Payment with original return plus all payments after it was filed 44 00
45 Total payments and refundable credits: Add lines 41c through 44 45 00
46 Overpayment from original return or as later adjusted. See instructions 46 00
47 Balance of credits: Subtract line 46 from line 45 47 00
48 OVERPAYMENT: If line 40 is less than line 47, subtract line 40 from line 47 and enter amount of overpayment 48 00
49 Amount of line 48 to be applied to 2020 estimated tax. If zero, enter "0" 49 00
50 REFUND: Subtract line 49 from line 48. If less than zero, enter amount owed on line 51 50 00
Direct Deposit of Refund: Check box 50A if your deposit will be ultimately placed in a foreign account; see instructions. 50A
98 C Checking or ROUTING NUMBER ACCOUNT NUMBER
S Savings
51 AMOUNT OWED: If line 40 is more than line 47, subtract line 47 from line 40, and enter the amount owed 51 00
52 Check box 52 if this amended return is the result of a net operating loss, and enter the year the loss was incurred 52 2,0,Y,Y

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

Your Name (as shown on page 1)	Your Social Security Number
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You **must** complete page 4, *Dependent and Other Exemption Information*, if you are reporting dependents (page 1, box 15a or 15b), or qualifying parents and grandparents (page 1, box 16.) You must also complete page 4, Part 3, if you claim Other Exemptions on page 1, line 22. If you do not complete page 4, your dependents and other exemptions may be denied. Do not count or list yourself or your spouse as dependents.

PART 1 (A)

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

	(a) INCOME, DEDUCTIONS, AND CREDITS YOU ARE CHANGING	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
53a		\$	\$	\$
53b		\$	\$	\$
53c		\$	\$	\$

NET CAPITAL GAIN OR (LOSS): If you are changing any amount on lines 54a through 54e, complete columns (b), (c), and (d).

PART 1 (B)

	(a) ITEM	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
54a	Total net capital gain or (loss) reported on Form 140, line 19; Form 140NR, line 33; or Form 140PY, line 32.....	\$	\$	\$
54b	Total net short-term capital gain or (loss) reported on Form 140, line 20; Form 140NR, line 34; or Form 140PY, line 33.....	\$	\$	\$
54c	Total net long-term capital gain or (loss) reported on Form 140, line 21; Form 140NR, line 35; or Form 140PY, line 34.....	\$	\$	\$
54d	Net long-term capital gains from assets acquired after December 31, 2011 reported on Form 140, line 22; Form 140NR, line 36; or Form 140PY, line 35	\$	\$	\$
54e	Amount of allowable subtraction reported on Form 140, line 23; Form 140NR, line 37; or Form 140PY, line 36.....	\$	\$	\$

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

PART 2

If your address is the same on this amended return as it was on your original return, write "same" on the line below.

56a Name	56b Number and Street, R.R.	Apt. No.
56c City, Town or Post Office	State	ZIP Code

PART 3

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE → YOUR SIGNATURE _____ DATE _____ OCCUPATION _____

→ SPOUSE'S SIGNATURE _____ DATE _____ SPOUSE'S OCCUPATION _____

PAID PREPARER'S SIGNATURE _____ DATE _____ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____

PAID PREPARER'S STREET ADDRESS _____ PAID PREPARER'S TIN _____

PAID PREPARER'S CITY _____ STATE _____ ZIP CODE _____ PAID PREPARER'S PHONE NUMBER _____

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140X. Make check payable to Arizona Department of Revenue; write your SSN on payment.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

2019 Form 140X - Standard Deduction Increase for Charitable Contributions

You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.

For taxable years beginning from and after December 31, 2018, certain taxpayers electing to take the Standard Deduction may *increase* the standard deduction amount by 25% (.25) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona return.

NOTE:

- A part-year resident taxpayer may only include those charitable contributions that are incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources incurred and paid during the part of the year while an Arizona nonresident.
- A nonresident taxpayer must prorate the increased standard deduction by his/her Arizona income ratio computed on page 1, line 18a.

Charitable contributions (lines C1, C2, and C3) are those gifts allowed on federal Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

Complete the worksheet to determine the increased amount allowed in addition to your standard deduction.

C1	Gifts by cash or check.....	C1		00
C2	Other than by cash or check.....	C2		00
C3	Carryover from prior year.....	C3		00
C4	Add lines C1 through C3.....	C4		00
C5	Enter the total amount of charitable contributions for which you are claiming a credit under Arizona law for the current or prior tax year.....	C5		00
C6	Subtract line C5 from line C4 and enter the difference.....	C6		00
C7	Multiply line C6 by 25% (.25). Enter the result.....	C7		00
C8	Nonresidents filing Form 140NR: Enter your Arizona income ratio from page 1, line 18a. All other taxpayers enter 1.000.....	C8	.	
C9	Multiply line C7 by the percentage on line C8 and enter the result.....	C9		00

Enter the amount shown on line C9 on page 1, line 33

- Be sure to check box **32S** for Standard Deduction on line 32.
- Check box **33C** for charitable deductions on line 33. If you do not check this box, you may be denied the increased standard deduction.

140X Dependent and Other Exemption Information

Include page 4 with your amended return if:

- You are reporting dependents (box 15a and 15b) on page 1.
- You are reporting qualifying parents and grandparents (box 16) on page 1.
- You are taking a deduction for *Other Exemptions* on page 1, line 22 (Subtractions from Income).

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

Information used to compute your allowable **Dependent Tax Credit** on page 1, line 38 (box 38b).

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019	(e) ✓ Dependent Age included in:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 15a)	2 (Box 15b)	
15c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Information used to compute your exemption included in *Subtractions from Income*, line 22.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2019
16a					<input type="checkbox"/>	<input type="checkbox"/>
16b					<input type="checkbox"/>	<input type="checkbox"/>
16c					<input type="checkbox"/>	<input type="checkbox"/>
16d					<input type="checkbox"/>	<input type="checkbox"/>
16e					<input type="checkbox"/>	<input type="checkbox"/>
16f					<input type="checkbox"/>	<input type="checkbox"/>

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

Information used to compute your other exemptions included in *Subtractions from Income*, line 22.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2019
			C1	C2	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>