

# 2022 Small Business Amended Income Tax Return For Forms 140-SBI, 140NR-SBI and 140PY-SBI

# Arizona Form 140X-SBI

## 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 *Reports, Statistics and Legal Research* from the main menu then click on *Legal Research* and select a *Document Type* and *Category* from the drop down menus.

## Publications

To view or print the department's publications, go to our website and click on *Reports, Statistics and Legal Research* from the main menu then click on *Publications* in the left-hand side column.

## Who Should Use Form 140X-SBI?

Use the 2022 Arizona Form 140X-SBI to correct a small business income tax (Arizona Form 140-SBI, 140NR-SBI, or 140PY-SBI) **for taxable year 2022, only**.

If you are amending a return for any other tax year, use the amended return (Form 140X-SBI) that is available for that specific tax year.

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

Form 140X-SBI 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-SBI are the entries you would have made on your original small business income tax return had it been done correctly.

## Purpose of Form 140X-SBI?

1. Form 140X-SBI is used to rescind a previous election made on the original income tax return. If you are rescinding your election:

- Complete Form 140X-SBI and enter "0" on lines 4 through 53.
- Complete Form 140X and enter the correct amount of adjustment for small business income on Form 140X (Residents, line 18 and check box 55R on page 2 of Form 140X);(Nonresidents and Part-year residents, line 21 and check box 55R on page2 of Form 140X )

2. Form 140X-SBI is also used to correct amounts previously reported on your small business income tax form.

- If you change any amount previously reported on lines 4 through 10, enter the correct amount(s). You must also complete and file Form 140X and correct the amount of

adjustment (subtraction) for small business income (Residents, line 18 and check box 18C); (Nonresidents and Part-year residents, line 21 and check box 21C).

***You must file both amended returns in the same envelope, when filed.***

Your amended 140X-SBI will become your new small business income tax return. Be sure to complete ***all lines*** on the amended return.

- If you are not correcting any amounts listed on line 4 through 10 (including filing status) and are only changing an amount previously reported on lines 11 through 47, complete Form 140X-SBI with the correct amounts.

In this case, you are not required to complete and file Form 140X along with Form 140X-SBI.

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

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

- A copy of the 2022 small business income tax return you are amending, including supporting forms, schedules, and worksheets.
- Any notices you received from the Internal Revenue Service (IRS) relating to your small business income (federal Schedules B, C, D, E, F and Form 4797) 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 or subtractions, you should refer to the 2022 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.

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

**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-SBI only after filing an original return.

You should file your amended return ***after*** your original return has processed. If you are filing Form 140X-SBI 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 2022 to change the amounts you originally reported from federal Schedules B, C, D, E, F and Form 4797, you must also file an Arizona Form 140X-SBI for 2022.

In this case, you will also be required to file Form 140X to correct the amount of the allowable subtraction taken on your original return (Form 140, 140NR or 140PY) for small business income.

If the IRS makes a change to your federal taxable income for 2022, 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-SBI. 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-SBI.

#### 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

### When Should I Pay any Tax Owed?

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), Form 140X-SBI and tax year on the front of your check. To make an electronic payment, visit [www.AZTaxes.gov](http://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. 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-SBI, *Claim for Refund on Behalf of Deceased Taxpayer*. Include this form on top of your amended return. For more information see Form 131-SBI and its instructions.

## 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, 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.

## 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.

## General 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-SBI do not match the line numbers on Arizona's small business income tax forms. The proper line on which to enter your change(s) will depend on the nature of the change and the form you are amending. To decide where to enter your changes, use the line descriptions from your original return.

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

## Tax Year

File this form to amend only a 2022 tax return. If you are amending a return for a fiscal year, enter the beginning and ending dates of the fiscal tax year.

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

### Lines 1, 2 and 3

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.

### Foreign Addresses

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.

### Box 3a - Injured Spouse Protection of Joint Overpayment

Check box 3a *only* if you and your spouse are filing a joint return (check box 95a) 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.

### 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.

**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 amended tax returns, when filed. Place the completed form on top of your amended tax income tax returns. *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-SBI.

**NOTE:** *If you change your filing status on this amended return, you must also amend your original tax return (Form 140, 140NR or 140PY) and change your filing status on that return using Form 140X.*

### Line-by-Line Instructions

#### Lines 4 through 9

**NOTE:** *If you are not changing an amount originally reported on lines 4 through 9 on your small business income tax return, enter the amounts originally reported on lines 4 through 9. If you are changing an amount on any of these lines, enter the corrected amount on that specific line.*

#### Line 4 – Federal Schedule B

Enter the amount of your interest and ordinary income related to small business income reported on your federal Schedule B and included in federal adjusted gross income.

#### Line 5a – Federal Schedule C

Enter the amount of your profit or loss related to small business income reported on your federal Schedule C and included in federal adjusted gross income.

#### Line 5b

Enter your NAICS code shown on your Federal Schedule C.

#### Line 6 – Federal Schedule D

Enter the only the amount of capital gains or losses related to small business income reported on your federal Schedule D. **Do not include those capital gains or losses from personal assets.**

**Line 7 – Federal Schedule E**

Enter only the amount of supplemental small business income reported on your federal Schedule E and included in federal adjusted gross income.

**Line 8 – Federal Schedule F**

Enter the amount of profit or loss from farming that is related small business income and included in federal adjusted gross income.

**Line 9 – Federal Form 4797**

Enter the amounts reported on federal Form 4797 that are not reported on federal Schedule D. These amounts are reported on federal Schedule 1. Enter only those amounts related to small business income reported on federal Schedule 1 and included in federal adjusted gross income.

**Line 10 - Total Small Business Income**

Add lines 4, 5a, 6, 7a, 8 and 9. Enter the total.

**Additions Related to Small Business Income****Lines 11 through 26**

**NOTE:** Form 140X-SBI lists all additions available on a small business income tax return. As a nonresident or part-year resident, some of the additions listed may not be applicable to the small business income tax form you are amending. See your original small business income tax form and instructions to determine which additions apply to you on this amended return.

**Line 27 – Subtotal**

Add lines 10 through 26. Enter the total.

**Subtractions Related to Small Business Income****Lines 28 through 49**

**NOTE:** Form 140X-SBI lists all subtractions available on a small business income tax return. As a nonresident or part-year resident, some of the subtractions listed may not be applicable to the small business income tax form you are amending. See your original small business income tax form and instructions to determine which subtractions apply to you on your amended small business income tax return.

**Line 50 –Arizona Small Business Taxable Income**

Subtract lines 32 through 49 from line 27. If less than zero, enter “0”.

**Line 51 - Small Business Income Tax**

Multiply line 50 by 3.0% (.030). Enter the result.

**Line 52 - Tax From Recapture of Credits (AZ Form 301-SBI)**

Enter the amount of recapture tax from Arizona Form 301-SBI, Part 2, line 25. If you do not have a tax from recapture of tax credits, enter zero “0”.

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

**Line 53 - Subtotal of Tax**

Add lines 51 and 52. Enter the total.

**Line 54 - Nonrefundable Credits from Form 301-SBI**

Enter the amount from Form 301-SBI, Part 2, line 46.

**Line 55 Balance of Tax**

Subtract line 54 from line 53. If line 54 is greater than line 53, enter “0”.

**Line 56 (Boxes 56a, 56b and 56c)**

**Box 56a:** Enter the amount of estimated tax payments made for tax year 2022.

**Box 56b:** 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 56b.

**Line 56c**

Add boxes 56a and 56b and enter the total on line 56c.

**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 57 – 2022 Extension Payment**

If you made an extension payment for your small business return on Form 204-SBI or made an electronic extension payment on AZTaxes.gov, enter the amount of extension payment made.

**Line 58 - Other Refundable Credits**

- If you claimed a refund of the increased research activities credit from Form 308-I, for 2022, enter that credit.
- If you claimed a refund of the qualified facilities credit from Form 349, for 2022, 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 59 - Payment With Original Small Business Income Tax 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 59.

**NOTE:** Do not include payments reported on lines 56 and 57 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-SBI, line 59.		.00

**Line 60 - Total Payments and Refundable Credits**

Add lines 56c, 57, 58 and 59. Enter the total.

**Line 61 - Overpayment from Original Return**

If your original (or most recent amended) return for 2022 resulted in an overpayment of taxes, enter the overpayment amount. On your original return, you reported this amount on the following line.

2022 Arizona Small Business Income Tax Return	
Form	Line
140-SBI	61
140NR-SBI	59
140PY-SBI	61

**NOTE:** If the department changed amounts on your original small business income tax return, use those amounts. If the department changed amounts on an earlier filed amended small business income tax 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.
- 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 62 - Balance of Credits**

Subtract line 61 from line 60. Enter the difference.

**Line 63 - Overpayment**

If line 55 is less than line 62, subtract line 55 from line 62. Enter the amount of Overpayment.

**Line 64 - Amount of Line 63 to be Applied to 2023 Estimated Taxes**

If you are filing this amended return prior to the original due date of your 2022 return and you want all or part of the amount on line 63 applied to your 2023 estimated taxes, enter

that amount. If you want all of the amount on line 63 refunded, enter zero, "0".

**Line 65 - Refund**

Subtract line 64 from line 63. If less than zero, enter amount owed on line 66.

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/other-forms](http://azdor.gov/forms/other-forms).

**Direct Deposit of Refund**

Complete this line if you want us to directly deposit the amount shown on line 65 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.

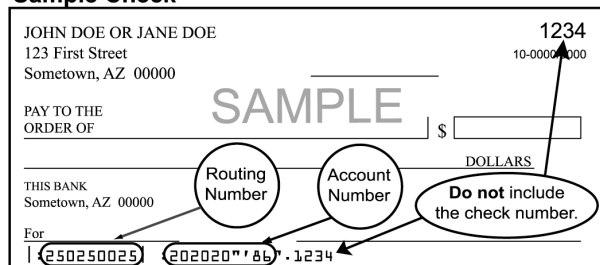
Check the box on line 65A if the direct deposit will ultimately be placed in a foreign account. If you check box 65A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will mail you a check instead.

**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**



**Note:** The routing and account numbers may be in different places on your 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 66 - Amount Owed**

If line 55 is more than line 62, you owe additional tax. Subtract line 62 from line 55 and enter the amount owed. 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-SBI and tax year on the front of your check or money order and include your payment with Form 140X-SBI.

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.**

**Page 3 Instructions - Parts 1 (A) and (B); Parts 2 and 3****Part 1 (A) - Income, Deductions, and Credits  
Lines 67a, 67b and 67c -**

**NOTE:** *If you are rescinding your small business election, check box 67R. You must also complete Form 140X and include that return with your amended Form 140X-SBI, when filed. See the instructions for completing Form 140X to rescind your election.*

**Explanation of Changes (Income, Deductions and Credits)**

We need to know what items you are changing on your small business income tax 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 68a, 68b, 68c, 68d and 68e -****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 69 -**

We need to know why you are filing Form 140X-SBI. 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.

**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.

**Part 3 - Address on Original Return**

Check box 70a 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 2. 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 (on page 2).*

**Mailing Your Arizona Amended Return**

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

*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.*

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.

- Include all other required documents after your return. Please do not use tape.
- Make certain you have included **all** required documents and/or schedules.
- If you completed Form 203, be sure to check box 3a on page 1 of your return. Place Form 203 on top of your return.

**Which forms must be included with my amended small business income tax 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.

**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.

**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-SBI 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

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## **How Long to Keep Your Return**

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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).

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## **Contacting the Department**

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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.