

82F  Check box 82F if filing under extension OR FISCAL YEAR BEGINNING \_\_\_\_\_ AND ENDING \_\_\_\_\_ 66F

1 a Your First Name and Middle Initial: **a** Last Name: **a** Enter your SSN(s): **490-54-9999**  
 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**

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  
 Enter the number claimed. Do not put a check mark.  
 8 **1** Age 65 or over (you and/or spouse) *If completing lines 8, 9, and 11a, also complete lines 38, 39, and 41. For lines 10a and 10b, also complete line 49.*  
 9 **0** Blind (you and/or spouse)  
 10a **0** Dependents: Under age of 17. 10b **0** Dependents: Age 17 and over.  
 11a **0** Qualifying parents and grandparents

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box  and complete page 4, Part 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) Check if Dependent Age included in:		(f) Check if you did not claim this person on your federal return due to educational credits
					1 (Box 10a)	2 (Box 10b)	
10c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box  and complete page 4, Part 2.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) CHECK IF AGE 65 OR OVER	(f) CHECK IF DIED IN 2025
11b					<input type="checkbox"/>	<input type="checkbox"/>
11c					<input type="checkbox"/>	<input type="checkbox"/>

12	Federal adjusted gross income (from your federal return)	12	75,000	00
13	Small Business Income: 13S <input type="checkbox"/> check the box if you are filing Arizona Form 140-SBI and enter the amount from Form 140-SBI, line 10	13		00
14	Modified federal adjusted gross income. Subtract line 13 from line 12	14	75,000	00
15	Non-Arizona municipal interest	15		00
16	Partnership Income adjustment. See instructions	16		00
17	Total federal depreciation	17		00
18	Other Additions to Income: Complete <i>Other Additions to Arizona Gross Income</i> schedule on page 5.	18		00
19	<b>Subtotal:</b> Add lines 14 through 18 and enter the total	19	75,000	00
20	Total net capital gain or (loss). See instructions	20	75,000	00
21	Total net short-term capital gain or (loss). See instructions	21	-25,000	00
22	Total net long-term capital gain or (loss). See instructions	22	100,000	00
23	Net long-term capital gain from assets acquired after December 31, 2011. See instructions	23	100,000	00
24	Multiply line 23 by 25% (.25) and enter the result	24	25,000	00
25	Net capital gain derived from investment in qualified small business	25		00
26	Recalculated Arizona depreciation	26		00
27	Partnership Income adjustment. See instructions	27		00
28	Interest on U.S. obligations such as U.S. savings bonds and treasury bills	28		00
29a	Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer)	29a		00
29b	Exclusion for benefits, annuities and pensions for retired/retainer pay of the uniformed services	29b		00
30	U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)	30		00
31	Certain wages of American Indians	31		00
32	Pay received for active service as a member of the reserves, national guard or the U.S. armed forces	32		00
33	Net operating loss adjustment. See instructions	33		00
34	Contributions to: 34a 529 College Savings Plans <input type="checkbox"/> 00 34b 529A (ABLE accounts) <input type="checkbox"/> 00 add 34a and 34b 34c	34c		00
35	Subtract lines 24 through 34c from line 19. Enter the difference	35	50,000	00

DO NOT STAPLE ANY ITEMS TO THE RETURN. Place any required federal and AZ schedules or other documents after Form 140.

Your Name (as shown on page 1) **a a** Your Social Security Number **490-54-9999**

Exemptions	36	Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page.6. . . . .	36	6,000	00
	37	Subtract line 36 from line 35. Enter the difference . . . . .	37	44,000	00
	38	Age 65 or over: Multiply the number in box 8 by \$2,100 . . . . .	38	2,100	00
	39	Blind: Multiply the number in box 9 by \$1,500 . . . . .	39		00
	40	Other Exemptions. See instructions . . . . . <b>40E</b> <input type="text" value="0"/> Multiply the number in box <b>40E</b> by \$2,300 . . . . .	40		00
Balance of Tax	41	Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000 . . . . .	41		00
	42	<b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37. If less than zero, enter "0" . . . . .	42	41,900	00
	43	<b>Deductions: Check box and enter amount.</b> See instructions . . . . . <b>43I</b> <input type="checkbox"/> <b>ITEMIZED</b> <b>43S</b> <input checked="" type="checkbox"/> <b>STANDARD</b> . . . . .	43	15,750	00
	44	If you checked box <b>43S</b> and claim charitable contributions, check <b>44C</b> <input type="checkbox"/> <b>Complete page 3.</b> See instructions . . . . .	44		00
	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0" . . . . .	45	26,150	00
	46	Tax: Multiply line 45 by 2.5% (.025). Enter the result . . . . .	46	654	00
	47	Tax from recapture of credits from Arizona Form 301, Part 2, line 30 . . . . .	47		00
	48	Subtotal of tax: Add lines 46 and 47. Enter the total . . . . .	48	654	00
	49	Dependent Tax Credit. See instructions . . . . .	49		00
	50	Family income tax credit (from the worksheet - see instructions) . . . . .	50		00
Total Payments and Refundable Credits	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 60 . . . . .	51		00
	52	<b>Balance of tax:</b> Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0" . . . . .	52	654	00
	53	2025 AZ income tax withheld . . . . .	53		00
	54	2025 AZ estimated tax payments <b>54a</b> <input type="text" value="00"/> <b>Claim of Right 54b</b> <input type="text" value="00"/> Add 54a and 54b <b>54c</b> . . . . .	54		00
	55	2025 AZ extension payment (Form 204) . . . . .	55		00
	56	Increased Excise Tax Credit (from the worksheet - see instructions) . . . . .	56		00
	57	Property Tax Credit from Arizona Form 140PTC. . . . .	57		00
	58	Other refundable credits: Check the box(es) and enter the total amount . . . . . <b>581</b> <input type="checkbox"/> 308-I <b>582</b> <input type="checkbox"/> 334 <b>583</b> <input type="checkbox"/> 349 . . . . .	58	0	00
	59	<b>Total payments and refundable credits:</b> Add lines 53 through 58. Enter the total . . . . .	59	0	00
	Tax Due or Overpayment	60	<b>TAX DUE:</b> If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines 61, 62 and 63 . . . . .	60	654
61		<b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment . . . . .	61	0	00
62		Amount of line 61 to be applied to 2026 estimated tax. . . . .	62		00
63		Balance of overpayment: Subtract line 62 from line 61. Enter the difference . . . . .	63		00
Voluntary Gifts	<b>64 - 74 Voluntary Gifts to:</b>				
		Solutions Teams Assigned to Schools . . . . .	64		00
		Arizona Wildlife . . . . .	65		00
	Child Abuse Prevention . . . . .	Domestic Violence Services . . . . .	67		00
	Neighbors Helping Neighbors . . . . .	Special Olympics . . . . .	70		00
	I Didn't Pay Enough Fund . . . . .	Sustainable State Parks and Road Fund . . . . .	73		00
		Veterans' Donations Fund . . . . .	71		00
		Spay/Neuter of Animals . . . . .	74		00
75	Political Party (if amount is entered on line 68 - check only one): <b>751</b> <input type="checkbox"/> Democratic <b>752</b> <input type="checkbox"/> Libertarian <b>753</b> <input type="checkbox"/> Republican . . . . .	75			
Penalty	76	Estimated payment penalty . . . . .	76		00
	77	<b>771</b> <input type="checkbox"/> Annualized/Other <b>772</b> <input type="checkbox"/> Farmer or Fisherman <b>773</b> <input type="checkbox"/> Form 221 included . . . . .	77		
	78	Add lines 64 through 74 and 76; enter the total . . . . .	78		00
Refund or Amount Owed	79	<b>REFUND:</b> Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 . . . . .	79	0	00
		<b>Direct Deposit of Refund: Check box 79A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. <b>79A</b> <input type="checkbox"/>			
	<b>98</b>	<b>C</b> <input type="checkbox"/> Checking or <b>S</b> <input type="checkbox"/> Savings ROUTING NUMBER <input type="text"/> ACCOUNT NUMBER <input type="text"/>			
	<b>80 AMOUNT OWED:</b> Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return . . . . .	80	654	00	

PLEASE SIGN HERE

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.

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 \_\_\_\_\_

## 2025 Form 140 - 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.**

Taxpayers electing to take the Standard Deduction on their Arizona tax return may *increase* the standard deduction amount by 34% (.34) 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 tax return.

Charitable contributions (lines 1C, 2C, and 3C) are those gifts allowed on federal 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

**NOTE 1:** You must reduce your contribution amount by the total charitable contributions you made during January 1, 2025 through December 31, 2025 for which you are claiming an Arizona tax credit under Arizona law for the current tax year return or claimed on the prior tax year return. Enter this amount on 5C.

**NOTE 2:** If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 5C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

<b>1C</b>	2025 Gifts by cash or check . . . . .	<b>1C</b>		00
<b>2C</b>	2025 Other than by cash or check . . . . .	<b>2C</b>		00
<b>3C</b>	Carryover from prior year . . . . .	<b>3C</b>		00
<b>4C</b>	Add lines 1C through 3C and enter the total . . . . .	<b>4C</b>		00
<b>5C</b>	Total charitable contributions made in 2025 for which you are claiming a credit under Arizona law for the current (2025) or prior (2024) tax year . . . . .	<b>5C</b>		00
<b>6C</b>	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0" . . . . .	<b>6C</b>		00
<b>7C</b>	Multiply line 6C by 34% (.34) and enter the result . . . . .	<b>7C</b>		00

- Enter the amount shown on line 7C on page 2, line 44.
- Be sure to check box **43 S** for Standard Deduction on line 43.
- Check box **44C** for charitable contributions on line 44. If you do not check this box, you may be denied the increased standard deduction.

Your Name (as shown on page 1) <b>a a</b>	Your Social Security Number <b>490-54-9999</b>
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## 2025 Form 140 - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **increasing** your Arizona Gross Income. **Note: If you are making any adjustments reducing your Arizona Gross Income complete page 6.**

**Other Additions to Arizona Gross Income - Line 18 (see instructions for more information)**

<b>A</b>	Married Persons Filing Separate Returns . . . . .	<b>A</b>	00
<b>B</b>	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . .	<b>B</b>	00
<b>C</b>	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return . . . . .	<b>C</b>	00
<b>D</b>	Items Previously Deducted for Arizona Purposes . . . . .	<b>D</b>	00
<b>E</b>	Claim of Right Adjustment for Amounts Repaid in 2025 . . . . .	<b>E</b>	00
<b>F(a)</b>	Claim of Right Adjustment for Amounts Repaid in Prior Taxable years . . . . .	<b>F(a)</b>	00
<b>F(b)</b>	Adjustment for Net Operating Loss due to Claim of Right . . . . .	<b>F(b)</b>	00
<b>G(a)</b>	Amount of Agricultural Water Conservation Expenses deducted under IRC for which a credit is claimed on Form 312 . . . . .	<b>G(a)</b>	00
<b>G(b)</b>	Addition to S Corporation income due to claiming Pass Through Credit for Agricultural Water Conservation System (Credit 312). See instructions . . . . .	<b>G(b)</b>	00
<b>H(a)</b>	Adjusted basis computed under IRC for property for which a credit was claimed on Form 338 and that is sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions . . . . .	<b>H(a)</b>	00
<b>H(b)</b>	Adjusted basis computed under IRC for Agricultural Pollution Control Equipment for which a credit was taken (Form 325) before taxable year 2025 that was sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions . . . . .	<b>H(b)</b>	00
<b>H(c)</b>	Adjusted basis computed under IRC for Pollution Control Equipment for which a credit was taken (Form 315) before taxable year 2025 that was sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions . . . . .	<b>H(c)</b>	00
<b>I</b>	Nonqualified Withdrawals from 529 College Savings Plans . . . . .	<b>I</b>	00
<b>J</b>	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has not elected to operate on a for profit-basis must also add back the portion of their loss that is from the medical marijuana portion of the business that is included in their federal adjusted gross income . . . . .	<b>J</b>	00
<b>K</b>	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Nonresident . . . . .	<b>K</b>	00
<b>L</b>	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona Sources Prior to Arizona Residency . . . . .	<b>L</b>	00
<b>M</b>	Americans with Disabilities Act - Access Expenditures . . . . .	<b>M</b>	00
<b>N</b>	Amortization or Depreciation for Child Care Facility before 1990 . . . . .	<b>N</b>	00
<b>O</b>	Net Capital Loss Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions . . . . .	<b>O</b>	00
<b>P</b>	Entity-level Income Tax Payment. See instructions . . . . .	<b>P</b>	00
<b>Q</b>	Motion Picture Productions Costs. See instructions . . . . .	<b>Q</b>	00
<b>R</b>	Other Adjustments Related to Tax Credits. See instructions . . . . .	<b>R</b>	00
<b>S</b>	Other Adjustments. See instructions . . . . .	<b>S</b>	00
<b>T</b>	<b>Total Other Additions</b> : Add all amounts and enter the total here and on page 1, line 18 . . . . .	<b>T</b>	00

## 2025 Form 140 - Other Subtractions from Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **decreasing** your Arizona Gross Income.

**Note: If you are making any adjustments increasing your Arizona Gross Income complete page 5.**

**Other Subtractions from Arizona Gross Income** - Line 36 (see instructions for more information)

<b>A</b>	Married Persons Filing Separate Returns . . . . .	<b>A</b>	00
<b>B</b>	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . .	<b>B</b>	00
<b>C</b>	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds . . . . .	<b>C</b>	00
<b>D</b>	Adoption Expense . . . . .	<b>D</b>	00
<b>E</b>	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace . . . . .	<b>E</b>	00
<b>F</b>	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years . . . . .	<b>F</b>	00
<b>G</b>	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits) . . . . .	<b>G</b>	00
<b>H</b>	Qualified State Tuition Distributions . . . . .	<b>H</b>	00
<b>I</b>	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year . . . . .	<b>I</b>	00
<b>J</b>	Agricultural Crops Given to Arizona Charitable Organizations . . . . .	<b>J</b>	00
<b>K</b>	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year . . . . .	<b>K</b>	00
<b>L</b>	Sole Proprietorship Income of an <b>Arizona Nonprofit Medical Marijuana Dispensary</b> included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has not elected to operate on a for-profit basis may subtract the portion of their federal taxable income that is from the medical marijuana portion of the business . . . . .	<b>L</b>	00
<b>M</b>	Long-Term Care Insurance Premiums . . . . .	<b>M</b>	00
<b>N</b>	Americans with Disabilities Act – Access Expenditures . . . . .	<b>N</b>	00
<b>O</b>	Exploration Expenses Deferred before January 1, 1990 . . . . .	<b>O</b>	00
<b>P</b>	Sole Proprietorship of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). An LLC that has elected to be treated as a disregarded entity for federal purposes, and also elected to operate on a for-profit basis may subtract the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16) . . . . .	<b>P</b>	00
<b>Q</b>	S Corporation shareholders of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the amount of your pro-rata share of ordinary and necessary expenses related to the sales of recreational use products as shown on your Form 120S Schedule K-1, line 7 . . . . .	<b>Q</b>	00
<b>R</b>	Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions . . . . .	<b>R</b>	00
<b>S</b>	Value of Virtual Currency and Non-Fungible Tokens Received at the Time of the Airdrop. See instructions . . . . .	<b>S</b>	00
<b>T</b>	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions . . . . .	<b>T</b>	00
<b>U</b>	Arizona Families Tax Rebate. See instructions . . . . .	<b>U</b>	00
<b>V</b>	Other Adjustments. See instructions . . . . .	<b>V</b>	<b>6,000</b> 00
<b>W</b>	<b>Total Other Subtractions:</b> Add all amounts and enter the total here and on page 2, line 36. . . . .	<b>W</b>	<b>6,000</b> 00