

## Other Additions and Subtractions - Form 140, 140PY and 140NR

### Other Additions - Form 140, Line 18; Form 140PY, Line 30; Form 140NR, Line 31

Married Persons Filing Separate Returns (Full-Year Resident Only) . . . . .	0.
Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . .	0.
Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return (Full-Year/Part-Year Only) . . . . .	0.
Items Previously Deducted for Arizona Purposes . . . . .	0.
Claim of Right Adjustment for Amounts Repaid in 2025 . . . . .	0.
Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years . . . . .	0.
Adjustment for Net Operating Loss due to Claim of Right . . . . .	0.
Addition for Expenses Due to Claiming Credit 312. . . . .	0.
Addition to S Corporation Income for Expenses Due to Claiming Pass-Through on 312 . . . . .	0.
Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) . . . . .	0.
Adjusted Basis in Property for Which You Have Claimed a Credit for Agricultural Pollution Control Equipment (Form 325) . . . . .	0.
Adjusted Basis in Property for Which You Have Claimed a Credit for Pollution Control Equipment (Form 315) . . . . .	0.
Nonqualified Withdrawals from 529 College Savings Plans (Full-Year/Part-Year Only) . . . . .	0.
Sole Proprietorship Loss of an <b>Arizona Nonprofit Medical Marijuana Dispensary</b> Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has <b>not</b> <b>elected</b> to operate on a for profit-basis must also add back the portion of their loss that is from the medical marijuana operate on a for profit-basis must also add back the portion of their loss that is from the medical marijuana . . . . .	0.
Federal NOL Carryforward from Non-AZ sources accrued while a Non-Resident (Full-Year Residents Only) . . . . .	0.
Federal capital loss carryforward deduction incurred from Non-AZ sources prior to AZ residency (Full-Year Residents only) . . . . .	0.
Americans with Disabilities Act - Access Expenditures . . . . .	0.
Amortization or depreciation for child care facility before 1990 . . . . .	0.
Net Capital (Loss) from Exchange of One Kind of Legal Tender for Another Kind of Legal Tender . . . . .	0.
Entity-level Income Tax Payment . . . . .	0.
Non-Arizona Municipal Interest (Part-Year Only) . . . . .	0.

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Partnership Income Adjustment (Part-Year Only) . . . . .	0.
Motion Picture Production Costs . . . . .	0.
Other Adjustments Related to Tax Credits. See instructions . . . . .	0.
Other Adjustments (see instructions) . . . . .	0.
<b>Total Other Additions</b> . . . . .	<b>0.</b>

**Other Subtractions - Form 140, Line 36; Form 140PY, Line 44; Form 140NR, Line 45**

Married persons filing separate returns (Full-Year Residents Only) . . . . .	0.
Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment . . . . .	0.
Federally Taxable Arizona Municipal Interest as Evidenced by Bonds (Full-Year/Part-Year Residents Only) . . . . .	0.
Adoption Expense (Full-Year/Part-Year Residents Only) . . . . .	0.
Qualified Wood Stove, Wood Fireplace, or Gas Fired Fireplace . . . . .	0.
Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years . . . . .	0.
Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits)	0.
Qualified State Tuition Program Distributions (Full-Year/Part-Year Residents Only) . . . . .	0.
Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year (Full-Year/Part-Year Residents Only) . . . . .	0.
Agricultural Crops Given to Arizona Charities (Full-Year/Part-Year Residents Only) . . . . .	0.
Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year . . . . .	0.
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 <b>not elected</b> 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 . . . . .	0.
Long-Term Care Insurance Premiums (Full-Year/Part Year Residents Only) . . . . .	0.
Americans with Disabilities Act Access Expenditures . . . . .	0.
Exploration expenses deferred before January 1, 1990 (140, 140NR, 140PY) . . . . .	0.
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) . . . . .	0.
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 120S Schedule K-1, line 7 . . . . .	

Ordinary and necessary expenses related to the sales of recreational use products as shown on your 120S Schedule K-1, line 7	0.
Net Capital Gain Derived From the Exchange of One Kind of Legal Tender for Another Kind of Legal Tender: See instructions	0.
Exclusion for U.S. Government, Arizona State, or Local Government Pensions (up to \$2,500 per taxpayer) (Part-Year Residents Only)	0.
Exclusion for Benefits, Annuities, and Pensions Received as Retired or Retainer Pay of the Uniformed Service of the United States. You may subtract 100% of the amount received (Part-Year Residents Only)	0.
Certain Wages of American Indians (Part-Year Residents/Nonresidents Only)	0.
Pay Received for Active Service as a Member of the Reserves, National Guard, or the U.S. Armed Forces (Part-Year Residents Only)	0.
Partnership Income Adjustment (Part-Year Residents Only)	0.
Net Operating Loss Adjustment (Part-Year Residents/Nonresidents Only)	0.
Value of Virtual Currency and Non-Fungible Tokens Recieved at the time of the Airdrop	0.
Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis	0.
Arizona Families Tax Rebate (Full Year Residents Only)	0.
Other Adjustments (see instructions)	6,000.
<b>Total Other Subtractions</b>	<b>6,000.</b>

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