

DO NOT STAPLE ANY ITEMS TO THE RETURN.

OR FISCAL YEAR BEGINNING [M, M, D, D] 2, 0, 2, 0 AND ENDING [M, M, D, D] 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 down arrow
13 Age 65 or over
14 Blind
15a Dependents Under 17 15b 17 & over
16 Qualifying parents or grandparents
[81] PM [80] RCVD

Table with 3 columns: Line number, Description, Amount. Includes lines 17-52 for Federal adjusted gross income, deductions, and refund calculations.

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	<b>Total net capital gain or (loss)</b> reported on Form 140, line 19; Form 140NR, line 33; or Form 140PY, line 32.....	\$	\$	\$
54b	<b>Total net short-term capital gain or (loss)</b> reported on Form 140, line 20; Form 140NR, line 34; or Form 140PY, line 33.....	\$	\$	\$
54c	<b>Total net long-term capital gain or (loss)</b> reported on Form 140, line 21; Form 140NR, line 35; or Form 140PY, line 34.....	\$	\$	\$
54d	<b>Net long-term capital gains from assets acquired after December 31, 2011</b> reported on Form 140, line 22; Form 140NR, line 36; or Form 140PY, line 35	\$	\$	\$
54e	<b>Amount of allowable subtraction</b> 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.

<b>56a</b> Name	<b>56b</b> Number and Street, R.R.	Apt. No.
<b>56c</b> 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.

## 2020 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.**

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 tax return.

Charitable contributions (lines 1C, 2C, and 3C) 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.

**NOTE 1:** 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.

**NOTE 2:** If you did not itemize deductions on your federal return and reported the allowable deduction (not to exceed \$300) for qualifying charitable contributions on your federal return, you **must** reduce the total 2020 contributions by the amount for which you took the allowable deduction on your federal return. Enter the amount of your federal deduction on line 5C.

**NOTE 3:** You **must** reduce your contribution amount by the total 2020 contributions for which you are claiming an Arizona tax credit on Form 321 (line 20) and/or Form 352 (line 20) for the current tax year (2020) or claimed on your return for the prior tax year (2019). The prior tax year amounts can be found on line 10 of your 2019 Forms 321 and 352. Enter this amount on line 6C.

**NOTE 4:** 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 6C.

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

<b>1C</b>	2020 Gifts by cash or check.....	<b>1C</b>		00
<b>2C</b>	2020 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>	If you did not itemize deductions on your federal return (1040 Schedule A) and took a deduction for charitable contributions on your federal return, enter the amount of charitable contribution deduction reported on your federal return. (See <b>Note 2</b> )...	<b>5C</b>		00
<b>6C</b>	Total charitable contributions for which you are claiming a credit under Arizona law for the current (2020) or prior tax year (2019).....	<b>6C</b>		00
<b>7C</b>	Subtract lines 5C and 6C from line 4C and enter the difference. If less than zero, enter "0".....	<b>7C</b>		00
<b>8C</b>	Multiply line 7C by 25% (.25) and enter the result.....	<b>8C</b>		00
<b>9C</b>	Nonresidents filing Form 140NR: Enter your Arizona income ratio from page 1, line 18a. All other taxpayers enter 1.000.....	<b>9C</b>	.	
<b>10C</b>	Multiply line 8C by the percentage on line 9C and enter the result.....	<b>10C</b>		00

- Enter the amount shown on line 10C 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.

## 2020 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 NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(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 NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2020
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 NUMBER	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2020
			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"/>