

# Individual Amended Return

## Phone Numbers

If you have any questions about income items, deductions, or exemptions, refer to the instructions provided with your original return.

For further assistance, please contact one of the numbers listed below.

**NOTE:** *If you are unable to decide the proper starting point for your amended Arizona return, please call one of the following numbers.*

Phoenix	(602) 255-3381
From area codes 520 & 928 toll-free	(800) 352-4090
Form orders	(602) 542-4260
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 & 928 toll-free	(800) 845-8192
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at: [www.azdor.gov](http://www.azdor.gov)

## Who Should Use Form 140X?

Use Form 140X to correct an individual income tax return (Form 140, 140A, 140EZ, 140PY, or 140NR) filed within the past four years. The department will compute the interest and either include it in your refund or bill you for the amount due.

**NOTE:** *Do not use Form 140X to change an earlier filed Form 140PTC. To change an earlier filed Form 140PTC, use the Form 140PTC for the year you are changing. Do not use Form 140X to change an earlier filed Form 140ET. To change an earlier filed Form 140ET, use the Form 140ET for the year you are changing.*

*You cannot amend an estimated payment penalty when you reduce your tax on an amended return, unless you file your amended return after filing your original return, but before the due date of that original return. For more information on this topic, see Individual Income Tax Ruling ITR 02-4.*

## When Should You File an Amended Return?

You can file Form 140X only after filing an original return. You should file your amended return after your original return has processed. If you are filing Form 140X 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 any year, you must also file an Arizona Form 140X for that year. You must file the Form 140X within 90 days of the final determination of the IRS.

If the IRS makes a change to your federal taxable income for any year, you must report that change to Arizona. You may use one of the following two options to report this change.

### Option 1

You may file a Form 140X for that year. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Attach a complete copy of the federal notice to your Form 140X.

### 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 this option, 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:

Arizona Department of Revenue  
1600 W. Monroe, Attention: Individual Income Audit  
Phoenix, AZ 85007-2650

## When Should I Pay Any Tax Owed With My Amended Return?

Payment is due in full at the time you file your return. Please make your check payable to Arizona Department of Revenue. Be sure to enter your social security number on the front of your check.

## 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. Write "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, *Claim for Refund on Behalf of Deceased Taxpayer*. Attach this form to the **front** of your amended return.

## Penalties

The department may impose a late payment penalty on a voluntarily filed amended return if any of the following apply.

1. You are under audit by the department.
2. The department has requested or demanded that you file an amended income tax return.
3. The total additional tax you owe is a substantial underpayment. You have a substantial underpayment if the amount due is at least ten percent of the actual tax liability for the tax year or two thousand dollars.

The department 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 percent of the unpaid tax.

## Interest

The department charges interest on any tax not paid by the due date even if you have an extension. The department charges 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 this page for the current interest rate.

## Line-by-Line 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 do not match the line numbers on Arizona's individual income tax forms. The proper line on which to enter your change(s) will depend on the nature of the change.

To decide on which lines to enter your changes, use the line descriptions from your original return. If you are unable to decide what lines to use, contact one of the numbers listed on page 1.

## Tax Year

Enter the **year** of the return you are amending on the first line. (If amending a fiscal year return, enter the month, day, and year.)

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

Please type or print your name, SSN, and present 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.*

**NOTE:** *If you are changing your filing status from married filing separate to married filing joint, you must include your spouse's first name and SSN on line 1.*

Make sure that every return, statement, or document that you file with the department has your SSN. 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.

## Identification Numbers for Paid Preparers

If you pay someone to prepare your return, that person must also include an identification number where requested.

A paid preparer may use any of the following.

- his or her SSN
- his or her PTIN
- the federal employer identification number for the business

A paid preparer who fails to include the proper numbers may also be subject to a penalty.

## Filing Status

Check the box for the filing status you used on your original return. Then check the box for the filing status you are using on your amended return.

## Residency Status

Check the box for the residency status you used on your original return. Then check the box for the residency status you are using on your amended return.

## Exemptions

Write the number of exemptions you are claiming in boxes 13, 14, 15, and 16. **Do not put a checkmark.**

On line 13, enter the number of age 65 or over exemptions claimed on your original return. Then enter the number of age 65 or over exemptions you are claiming on this amended return.

On line 14, enter the number of blind exemptions claimed on your original return. Then enter the number of blind exemptions you are claiming on this amended return.

On line 15, enter the number of dependent exemptions claimed on your original return. Then enter the number of dependent exemptions you are claiming on this amended return. Also list your dependent(s)' names, relationship, social security numbers, and the number of months lived in your home on page 2, Part I. **If you do not, you may lose the exemption.**

On line 16, enter the number of qualifying parent and ancestor exemptions claimed on your original return. Then enter the number of qualifying parent and ancestor exemptions you are claiming on this amended return. Also list your qualifying parent's or ancestor's name, relationship, social security number, and the number of months lived in your home on page 2, Part II. **If you do not, you may lose the exemption.**

**Include the exemption amounts with your subtractions from income on line 21.** For exemption amounts, see the instructions for the year you are amending.

**NOTE:** *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.*

## Original Form Filed

Check the box for the type of return you **originally** filed.

**NOTE:** *If you are amending an Arizona Form 140PY or 140NR, enter your corrected ARIZONA percentage in the space provided. To figure the corrected ARIZONA percentage, divide the amount on line 18 column (c) by the amount on line 17 column (c).*

## Lines 17 - 40

In order for your amended return to process, you must enter an amount in columns (a), (b) and (c) for lines 17 and/or 18, lines 19 through 25, and lines 27, 31, 32, 35, and lines 37 through 40.

### Column a

In column (a), 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 b

In column (b), enter the amount you are adding to or subtracting from the column (a) amount. Bracket all amounts you are subtracting. If there is no change to the column (a) amount, enter zero.

### Column c

In column (c), enter the corrected amount ( $a+b=c$  or  $a-b=c$ ). If the column (b) amount is zero (no change), enter the column (a) amount in column (c).

For each change reported, list the item or line reference and the reason for the change in Part III on page 2 of your return. If you need more space, attach a schedule.

### Line 17 - Federal Adjusted Gross Income

You must enter an amount in columns (a), (b), and (c).

In column (a), enter your federal adjusted gross income reported on your original (or most recently amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

**NOTE:** If filing Form 140PY or Form 140NR, you must enter your federal adjusted gross income on line 17, then enter your Arizona gross income on line 18.

### Line 18 - Arizona Gross Income - Form 140NR or Form 140PY Filers Only

If you are filing Form 140NR or 140PY, you must complete line 18. If you are filing Form 140, 140A, or 140EZ, skip line 18.

If required to complete line 18, you must enter an amount in columns (a), (b), and (c).

In column (a), enter your Arizona gross income reported on your original (or most recently amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

For information about how to figure your Arizona gross income, see Form 140PY or Form 140NR for the year you are amending.

**NOTE:** Be sure to enter your corrected ARIZONA percentage in the space provided next to Box 86.

### Line 19 - Additions to Income

You must enter an amount in columns (a), (b), and (c).

If you filed Form 140A, or 140EZ, or if you have no additions, enter zero in all three columns.

In column (a), enter any additions to income reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** 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.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

### Line 20 - Subtotal

#### Form 140, 140A, or 140EZ Filers

If you filed Form 140, 140A, or 140EZ, add line 17 and line 19. Enter the total.

#### Form 140NR or 140PY Filers

If you filed Form 140NR or 140PY add line 18 and line 19. Enter the total.

### Line 21 - Subtractions From Income

**NOTE:** You may only subtract those items for which statutory authority exists. Without such authority you cannot take a subtraction. If you have any questions concerning subtractions from income, call one of the numbers listed on page 1 of these instructions.

If you are claiming age 65 or over, blind, dependent, or qualifying parent or ancestor exemptions, include the amounts for these exemptions on line 21.

If you are claiming dependent exemptions, complete Part I on page 2. If you are claiming qualifying parent or ancestor exemptions, complete Part II on page 2.

You must enter an amount in columns (a), (b), and (c).

If you filed Form 140EZ, or if you have no subtractions or exemptions for age 65 or over, blind, dependents, and qualifying parents or ancestors, enter zero in all three columns.

In column (a), enter any subtractions from income and exemption amounts for age 65 or over, blind, dependents, and qualifying parents or ancestors taken on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** 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.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

### Line 22 - Arizona Adjusted Gross Income

Subtract line 21 from line 20. You must enter an amount in columns (a), (b), and (c).

### Lines 23, 24, and 25 -

You must enter an amount in columns (a), (b), and (c).

### Line 23 - Deductions

#### Form 140A

If amending a 140A, in column (a) enter your standard deduction as reported on your original (or most recent amended) return.

#### Form 140EZ

If amending a 140EZ, in column (a) enter your standard deduction **and** personal exemption amount as reported on your original (or most recent amended) return.

#### All Other Forms

If amending other than a 140A, or 140EZ, in column (a) enter your standard or itemized deductions as reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** 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.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount. If you are correcting itemized deductions or changing from standard to itemized deductions, attach a copy of your corrected Schedule A.

**Line 24 - Personal Exemptions**

Do not enter amounts for dependents, blind, age 65 or over, or qualifying parents or ancestors of your parents exemptions. You must enter these amounts on line 21.

**Form 140EZ**

If amending a 140EZ, enter zero in all three columns.

**All Other Forms**

If amending other than a 140EZ, in column (a) enter your personal exemptions as reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** *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.*

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

**Line 25 - Arizona Taxable Income**

You must enter an amount in columns (a), (b), and (c). Subtract lines 23 and 24 from line 22.

**Line 26 - Tax**

Compute your tax. Use the appropriate tax rate table. Enter the correct tax in column (c). You can find the tax rate tables in the instructions for the tax year you are amending. If you do not have the correct tables, please contact one of the numbers listed on page 1 of these instructions.

**Line 27 - Tax From Recapture of Credits From Form 301**

You must enter an amount in columns (a), (b), and (c). If you do not have tax from recapture of tax credits, enter zero in all three columns.

If your original return showed a recapture tax, in column (a) enter the amount of recapture tax from Form 301, Part II, as reported on your original (or most recent amended) return for the tax year you are amending.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Attach a copy of your corrected Form 301.

**Line 28 - Subtotal of Tax**

Add lines 26 and 27, column (c). Enter the result.

**Line 29 - Clean Elections Fund Tax Reduction**

Enter the amount of Clean Elections Fund tax reduction claimed on your original return. Enter this amount in

columns (a) and (c). Do not change the amount claimed on your original return.

**Line 30 - Reduced Tax**

Subtract line 29 from line 28 in column (c). Enter the result.

**Line 31 - Family Income Tax Credit**

You must enter an amount in columns (a), (b), and (c).

If you are not eligible for the credit, enter zero in all three columns.

If you are eligible for the credit, in column (a) enter the amount of family income tax credit you claimed on your original (or most recent amended) return. If this is the first time you are claiming this credit, enter zero.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

**Line 32 - Nonrefundable Credits From Arizona Form 301 or Forms 310, 321, 322, and 323 if Form 301 is not required**

You must enter an amount in columns (a), (b), and (c).

If you are not claiming any credits, enter zero in all three columns.

In column (a), enter your credits from Form 301, or Forms 310, 321, 322 or 323 reported on your original (or most recent amended) return for the tax year you are amending. Enter zero if this is the first time you are claiming these credits. If you claimed a credit using Form 310, 321, 322, or 323 and were not required to complete Form 301, enter the credit(s) from those forms here.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

Attach a copy of Form 301, if you are required to complete Form 301, (and supporting documents) filed with your original return. If this is the first time you are claiming the credits, you must complete an Arizona Form 301 if required. You must attach this form along with the required supporting documents to your amended return.

**Line 33 - Credit Type**

If you entered an amount on line 32, write the form number(s) of the credit(s) from Arizona Form 301, Part II.	
<b>If you are claiming:</b>	<b>Write form number:</b>
1. Defense Contracting Credits	302
2. Enterprise Zone Credit	304
3. Environmental Technology Facility Credit	305
4. Military Reuse Zone Credit	306
5. Recycling Equipment Credit	307
6. Credit for Increased Research Activities	308
7. Credit for Taxes Paid to Another State or Country on Form 309, 309-R, 309-D, 309-NR, or 309-PY	309
8. Credit for Solar Energy Devices	310

9. Agricultural Water Conservation System Credit	312
10. Underground Storage Tanks Credit (2003 or 2004)	314
11. Pollution Control Credit	315
12. Construction Materials Credit	316
13. Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets	319
14. Credit for Employment of TANF Recipients	320
15. Credit for Contributions to Charities That Provide Assistance to the Working Poor	321
16. Credit for Fees Paid to Public Schools	322
17. Credit for Contributions to School Tuition Organizations	323
18. Agricultural Pollution Equipment Credit	325
19. Neighborhood Electric Vehicle (NEV) Credit	328
20. Credit for Donation of School Site	331
21. Credit for Healthy Forest Enterprises	332
22. Credit for Employing National Guard Members	333
23. Credit for Motion Picture Production Costs	334
24. Credit for Solar Energy Devices for Commercial or Industrial Applications	336
25. Credit for Investment in Qualified Small Businesses	338
26. Credit for Water Conservation Systems	339

**Line 34 -**

Subtract lines 31 and 32 from line 30. Enter the result.

**Line 35 - Clean Elections Fund Tax Credit**

You must enter an amount in columns (a), (b), and (c).

If you are not claiming a Clean Elections Fund tax credit, enter zero in all three columns.

In column (a), enter your credit reported on your original (or most recent amended) return for the tax year you are amending. Enter zero if this is the first time you are claiming this credit.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

If this is the first time you are claiming this credit for the tax year, use the worksheet from the Form 140, 140A, 140EZ, 140PY, or 140NR instructions to figure your credit.

**NOTE:** Amounts of tax designated to the Clean Elections Fund by means of the Clean Elections Fund check box do not qualify for the credit. Do not include those amounts here.

**Line 37 - Payments (Withholding, Estimated, Extension)**

You must enter an amount in columns (a), (b), and (c). You may use the following worksheet to help you figure the amount of these payments that you should enter on line 37.

Payment Worksheet		
Payments (Withholding, Est. Ext.)	Date of Payment	Amount
1. Estimated Payment 1		
2. Estimated Payment 2		
3. Estimated Payment 3		
4. Estimated Payment 4		
5. Extension Request payment		
6. Arizona income tax withheld on Form(s) W-2		
7. Total. Add lines 1 through 6. Enter the total here and also on Form 140X, page 1, line 37.		

**NOTE:** Do not include payments sent with original return.

In column (a), enter the total amounts of Arizona income tax withheld, estimated income tax payments, and payments made with an extension request reported on your original (or most recent amended) return for the tax year you are amending.

**NOTE:** 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.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount.

**Line 38 - Increased Excise Tax Credit**

If you are not claiming an increased excise tax credit, enter zero in all three columns.

In column (a), enter your credit reported on your original (or most recent amended) return for the tax year you are amending. Enter zero if this is the first time you are claiming this credit.

In column (b), enter the change amount or zero.

In column (c), enter the corrected amount or, if column (b) amount is zero, enter the column (a) amount.

If this is the first time you are claiming this credit for the tax year, use the worksheet from the Form 140, 140A, 140EZ, or 140PY instructions for the year you are amending to figure your credit.

If you are amending an increased excise tax credit claimed on Form 140ET, use Form 140ET to amend that claim. In this case, do not use Form 140X.

**Line 39 - Property Tax Credit**

If you claimed the property tax credit on your original return, enter in column (a) the amount claimed on your original return. If you are making an adjustment to the credit, be sure to attach copies of your Form 140PTC, or Form 201. Also attach all supporting documents filed with the original return.

**NOTE:** Use Form 140X to adjust a previously filed credit only if you claimed the credit using Form 140 or Form 140A. Use Form 140PTC for the year you are amending if you were not required to file an Arizona income tax return. If you did not claim a credit on your original return, you may not claim it on Form 140X, unless you file Form 140X by the due date of your original return.

### Line 40 - Other Refundable Credits

If you claimed alternative fuel credit refund installments for taxable year 2003 from Forms 313, 326, or 327, enter those amounts here.

If you claimed an employer credit for technology training for taxable years 2003, 2004 or 2005, from Form 329, enter that credit here.

If you claimed a credit for participating in an agricultural preservation district for taxable years 2003, 2004 or 2005, from Form 330, enter that credit here.

In column (a), enter the amount claimed on your original return. If this is the first time you are claiming these credits, enter zero in column (a). If this is the first time you are claiming any of these credits for the taxable year, or if you are making an adjustment to a credit, be sure to attach copies of your Form 329 or 330 to the amended return.

If you have credits from more than one form, enter the total from all forms here.

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 attach the credit claim form (Form 313, 326, 327, 329 or 330) to your return when you file.

### Lines 41 - 47

You may have to enter an amount on line 41. You must enter an amount on line 42, and either lines 45 and 46 or line 47.

### Line 41 - Payment With Original 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 41.

**NOTE:** Do not include payments reported on line 37.

Payment Worksheet		
Payments (Other)	Date of Payment	Amount
1. Payment with original return		
2. Payment		
3. Payment		
4. Payment		
5. Total. Add lines 1 through 4. Enter the total here and also on Form 140X, page 1, line 41.		

### Line 42 - Total Payments and Refundable Credits

Add lines 37 through 41, column (c) amounts.

Also, do the following if you computed your tax under Arizona's claim of right provisions.

- Write "ARS § 43-1029" and the amount of the prior year tax reduction in the space to the left of your total payment amount.
- Include the credit for the prior year tax reduction in the total entered on line 42.

- Attach a schedule explaining the amounts repaid and the computation of the prior year tax reduction.

For more information on Arizona's claim of right provisions, see Individual Income Tax Procedure ITP 95-1.

### Line 43 - Overpayment From Original Return

If your original (or most recent amended) return for the tax year you are amending, resulted in an overpayment of taxes, enter the overpayment amount.

On your original return, you reported this amount on the following lines.

Form 140	
Year	Line
2003 & 2004	40
2005	39
2006 & 2007	38

Form 140A	
Year	Line
2003, 2004, 2005, 2006 & 2007	36

Form 140EZ	
Year	Line
2003, 2004 & 2005	20
2006 & 2007	21

Form 140PY	
Year	Line
2003 & 2004	42
2005	41
2006 & 2007	40

Form 140NR	
Year	Line
2003 & 2004	40
2005	39
2006 & 2007	38

**NOTE:** 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.

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 year's estimated income taxes.
- You may have applied all or a portion of the overpayment to one of the voluntary gifts specified on the Arizona income tax return.
- All or a portion of your refund may have been paid to a government agency for an obligation owed to that agency (e.g., prior year taxes, child support, etc.).

Regardless of how the overpayment was distributed or applied, enter the overpayment amount.

### Line 44 - Balance of Credits

Subtract line 43 from line 42. Enter the result.

### Line 45 - Refund or Credit Due

If line 36 is less than line 44, subtract line 36 from line 44 and enter the result.

## Line 46 - Amount To Be Applied to 2008 Estimated Taxes

If you want all or part of the amount on line 45 applied to your next year's estimated taxes, enter that amount. If you want all of the amount on line 45 refunded, enter zero.

## Line 47 - Amount Owed

If line 36 is more than line 44, you owe additional tax. Subtract line 44 from line 36 and enter the result. Make your check payable to Arizona Department Revenue. Write your social security number on the front of your check or money order. Attach your check or money order to your return. The department will bill you for any interest and penalty due.

## Line 48 - Net Operating Loss Carryback Question

If you are filing this amended return as a result of a net operating loss carryback, check the box on line 48. This may speed up the processing of your refund.

## Page 2 Instructions

### Part I Dependent Exemptions

List your dependent(s)' names, relationship, social security numbers, and the number of months lived in your home on the lines provided. **If you do not, you may lose the exemption.**

### Part II Qualifying Parent and Ancestors of Your Parents Exemptions

#### Arizona Residents Only

List your qualifying parent's or ancestor's name, relationship, social security number, and the number of months lived in your home on the lines provided. **If you do not, you may lose the exemption.**

### Part III Income, Deductions, and Credits

List the line reference from page 1 for which you are reporting a change. Give the reason for each change and attach any supporting document required.

### Part IV Name and Address on Original Return

Enter the name and address used on your original return. (If they are the same, write "SAME".)

### Instructions Before Mailing

- Sign your return and mail it to the address listed on this page of the instructions. If you are filing a joint amended return, both you and your spouse must sign.
- Be sure you enter your home telephone number in the space provided on the front of your return. If your daytime telephone number is not the same as your home number, also enter a daytime number.
- Check to make sure you have made entries in all three columns where shown.

- 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 social security number on the front of your check. Enclose your check or money order to your return.
- Check the **boxes** to make sure you filled in all required boxes.
- Make certain you have attached **all** required documents and/or schedules.

## Filing Your Return

Before you mail your return, make a copy of your return. Also make a copy of any schedules that you are sending in with your return. Keep the copies for your records. Be sure that you file 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.

### Where Should I Mail My Amended Return?

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.

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.

**Make sure you put enough postage on your envelope.**

### How Long To Keep Your Return

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 percent. 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.

### Calling the Department

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 Form 285 to authorize the department to release confidential information to your appointee. See Form 285 for details.