OR FISCAL YEAR BEGINNING (M,M|D,D|2,0,1,8) and ending (M,M|D,D|Y,Y,Y,Y).

Include this form with your return.

Your Name as shown on Form 140, 140NR, 140PY, or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY, or 140X (if filing joint)	Spouse's Social Security Number

If you figure your current year's tax under Arizona's claim of right provisions, complete this form to figure the prior year's tax reduction and explain the amounts repaid. See instructions for details. For more information on Arizona's claim of right provisions, see the department's procedure, ITP 16-1.

Part 1 **General Information** 1 Enter the total amount of all income that you repaid during the 2018 tax year that was included in income under a claim of right 1 00 If the amount on line 1 is \$3,000 or less, **STOP.** You do not qualify to compute a credit for amounts paid back under a claim of right. Yes No 2 Was the total amount repaid in 2018 from income that was reported in more than one prior tax year? 2 If you answered "Yes", you must complete and include with your 2018 tax return a separate Claim of Right form for each prior taxable year end. See instructions for completing more than one Claim of Right form. 3 List each prior taxable year end that included income that was included in line 1: 3b 3d 3f 3a 3c 3e Yes No 4 Did you take a deduction instead of a credit for the claim of right on your 2018 federal income tax return? 4 If you answered "Yes", you must include the amount on line 1 as an "Other Addition to Income" on Form 140, line 17; or Form 140PY, line 30; or Form 140NR, line 31; or as an "Additions to Income" on Form 140X, line 19.

art 2 Decrease in Prior Year's Tax

5	Prior Taxable Year End	5	MM/DD/YYY	ΥY
6	Enter the amount of tax from the Arizona tax return filed for the prior tax year. See instructions	6		00
7	For the year listed on line 5, refigure your tax for the prior tax year without including the income that			
	you repaid in 2018	7		00
8	Subtract line 7 from 6. Enter the difference	8		00
	This is your claim of right credit for the current tay year. Enter the amount shown on line 8 on your in	-om	e tav return	

This is your claim of right credit for the current tax year. Enter the amount shown on line 8 on your income tax return. *Note: If you are completing more than one Claim of Right form, add all amounts on line 8 and enter the total on your tax return.* Form 140, line 54, box 54b; or Form 140PY, line 65, box 65b; or Form 140NR, line 64, box 64b; or Form 140X, line 41, box 41b.

Explanation of your claim of right for the prior tax year entered on line 5. Show how you figured the amounts entered in Part 2. *If more space is needed, continue on page 2 or provide your own schedule.*

Your Name (as shown on page 1)	Your Social Security Number

Part 3 - Continuation Sheet