

OR FISCAL YEAR BEGINNING MM/DD/2024 AND ENDING MM/DD/20YY 66F

Include this form with your return.

Your Name as shown on Form 140, 140NR, 140PY, 140X, 140-SBI, 140NR-SBI, 140PY-SBI or 140X-SBI	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY, 140X, 140-SBI, 140NR-SBI, 140PY-SBI or 140X-SBI (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. **Note: If you are filing a Small Business Income Tax Return, see instructions before completing this form.**

Part 1 General Information

<p>1 Enter the total amount of all income that you repaid during the 2024 tax year that was included in income under a claim of right <i>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.</i></p>	1		00												
<p>2 Was the total amount repaid in 2024 from income that was reported in more than one prior tax year? <i>If you answered "Yes", you must complete and include with your 2024 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.</i></p>	2	Yes <input type="checkbox"/> No <input type="checkbox"/>													
<p>3 List each prior taxable year end that included income that was included in line 1:</p> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 12.5%; text-align: center;">3a</th> <th style="width: 12.5%; text-align: center;">3b</th> <th style="width: 12.5%; text-align: center;">3c</th> <th style="width: 12.5%; text-align: center;">3d</th> <th style="width: 12.5%; text-align: center;">3e</th> <th style="width: 12.5%; text-align: center;">3f</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">YYYY</td> <td style="text-align: center;">YYYY</td> <td style="text-align: center;">YYYY</td> <td style="text-align: center;">YYYY</td> <td style="text-align: center;">YYYY</td> <td style="text-align: center;">YYYY</td> </tr> </tbody> </table>	3a	3b	3c	3d	3e	3f	YYYY	YYYY	YYYY	YYYY	YYYY	YYYY			
3a	3b	3c	3d	3e	3f										
YYYY	YYYY	YYYY	YYYY	YYYY	YYYY										
<p>4 Did you take a deduction instead of a credit for the claim of right on your 2024 federal income tax return? <i>If you answered "Yes", you must include the amount on line 1 as an "Other Additions to Income" on Form 140, line 18; or Form 140PY, line 31; or Form 140NR, line 32; or as an "Additions to Income" on Form 140X, line 23. If you are filing a Small Business Income Tax Return, see instructions.</i></p>	4	Yes <input type="checkbox"/> No <input type="checkbox"/>													

Part 2 Decrease in Prior Year's Tax

5 Prior Taxable Year End	5	MM/DD/YYYY	
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 2024	7		00
8 Subtract line 7 from 6. Enter the difference	8		00

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 64, box 64b; or Form 140NR, line 63 box 63b; or Form 140X, line 43, box 43b.
If you are filing a Small Business Income Tax return, see instructions.

Part 3 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