

Arizona Amended Return Notice

Simplified instructions for full-year residents amending 2020 Forms 140, 140A or 140EZ (Line numbers refer to Form 140X).

These simplified instructions are intended for Arizona residents who have adjustments related to the following:

- 1) A reduction in federal adjusted gross income related to the exclusion of unemployment compensation
- 2) Family tax credit
- 3) Excise tax credit.

Resident taxpayers with other changes should refer to the full Form 140X instructions.

<https://azdor.gov/forms/individual/individual-amended-return-form>

Part-year residents and Nonresidents: Follow Form 140X instructions to complete your Arizona amended tax return.

Important: Do not file your Arizona amended tax return until your original income tax return has been processed.

Which forms must be included with my amended return, when filed?

You must include any form that is changed or was not included with your original tax return. Do not include a copy of your original tax return or a copy of the federal tax return.

Can I e-file my amended tax return?

No. Taxpayers cannot electronically file their 2020 Arizona Form 140X. Taxpayers must mail Form 140X to the department using the appropriate address listed on page 2 of Form 140X.

Full-Year residents amending Forms 140, 140A or 14EZ (Line numbers refer to Form 140X)

Completing Page 1:

- **Lines 1-16:** Enter the information from your original tax return. If your filing status or the dependent information from your original return is changing, please use the general Form 140X instructions (and not these simplified instructions) to complete your amended return.
- **Line 17:** Enter your corrected federal adjusted gross income. If you filed a federal amended return to exclude unemployment compensation, use the corrected federal adjusted gross income amount from Line 1 Box C of federal Form 1040X. If the IRS automatically adjusted your federal adjusted gross income, use the corrected federal adjusted gross amount from your 2020 Tax Year IRS transcript. To request your 2020 federal tax return transcript from the IRS, please visit <https://www.irs.gov/individuals/get-transcript>.
- **Skip lines 18 and 18a.**
- **Line 19:** Enter the total of lines 13, 14, 15 and 17 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 20:** Enter the amount from line 16 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 21:** Add lines 17, 19 and 20. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 22:** Enter the total of the amount from lines 26 through 33, 36, and 38 through 41 from your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A, enter the total of lines 13 through 16 from your original Arizona Form 140A. Taxpayers who filed an Arizona 140EZ, enter zero "0".
- **Line 23:** Enter the amount from line 19 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 24:** Enter the amount from line 20 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 25:** Enter the amount from line 21 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form

140A or 140EZ, enter zero "0".

- **Line 26:** Enter the amount from line 22 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 27:** Enter the amount from line 23 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 28:** Enter the amount from line 24 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 29:** Enter the amount from line 25 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 30:** Enter the amount from line 34 of your original 2020 Arizona Form 140. Taxpayers who filed an Arizona Form 140A or 140EZ, enter zero "0".
- **Line 31:** Follow the instructions on the form.
- **Lines 32 and 33:** Enter amounts from your original tax return. Taxpayers who filed a Form 140A or 140EZ, enter zero "0" on line 33.
- **Line 34:** Follow the instructions on the form.
- **Line 35:** Enter the corrected amount of tax. Be sure to check the box for the tax table used.
Tax Table X & Y: <https://azdor.gov/forms/individual/form-140-x-y-tables>

Optional Table: <https://azdor.gov/forms/individual/form-140-optional-tax-tables>

- **Lines 36 and 37:** Follow the instructions on the form.
- **Line 38 (box 38a):** Enter the amount shown on your original tax return. If you did not qualify to claim the Family Tax Credit on your original return, you may be able to claim this credit on the amended tax return if you meet the qualifications. Additional information is provided following these instructions.
- **Line 38 (box 38b):** Enter the amount of the Dependent Tax Credit claimed on your original tax return.
- **Line 39 (Nonrefundable tax credits):** If you did not claim any nonrefundable tax credits on your original tax return, enter zero "0". If you did claim any nonrefundable tax credits on your original tax return, you will need to adjust the amount of tax credits used to reduce your amended tax liability. Complete a new Arizona Form 301 to report the correct amount of credit used (page 2). Include Arizona Form 301 with the amended tax form. Be sure to adjust the 2020 carryover amount on your copy of the tax credit form for future use.
- **Line 40:** Follow the instructions on the form.
- **Lines 41a and 41b:** Enter the amounts from your original tax return.
- **Line (box) 42a:** Enter the amount shown on your original tax return. If you did not qualify to claim the Increased Excise Tax Credit on your original return, you may be able to claim this credit on the amended tax return if you meet the qualifications. Additional information is provided following these instructions.
- **Line (box) 42b:** Enter the amount from your original tax return.
- **Line 43:** Enter the amount from your original tax return.
- **Line 44:** Enter the amount of payment made with your original tax return, plus all payments made for tax year 2020 after the original return was filed. If you did not make any payments, enter zero "0".
- **Line 45:** Follow the instructions on the form.
- **Line 46:** Enter the amount of **overpayment** from your original tax return. (**Form 140, line 61; Form 140A, line 30; or Form 140EZ, line 17**). If the department changed the amount of your overpayment on your original return, use that amount. *Do not enter the amount of "Refund" shown on your original tax return.*
- **Lines 47 through 52:** Follow the instructions on the form.

Complete Page 2, Parts 1A and Part 2.

Family Tax Credit (Box 38a): You may claim this credit if your income does not exceed the maximum income allowed for your filing status. For the purpose of the Family Tax Credit, maximum income is the total of your amended Arizona adjusted gross income (line 31), plus exemption amounts taken for Age 65 or over; Blind; Other exemptions; and Qualifying Parents and Grandparents.

Table I - Married Filing Joint Return	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140X, boxes 15a and 15b.	Maximum Income
<ul style="list-style-type: none">• 0 or 1	\$20,000

• 2	\$23,600
• 3	\$27,300
• 4 or more	\$31,000
Table II - Head of Household	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140X, boxes 15a and 15b.	Maximum Income
• 0 or 1	\$20,000
• 2	\$20,135
• 3	\$23,800
• 4	\$25,200
• 5 or more	\$26,575
Table III - Single or Married Filing Separate Return	
Column (a)	Column (b)
Number of dependents you are claiming on Form 140X, boxes 15a and 15b.	Maximum Income
• 0 or more	\$10,000
Computing the Family Tax Credit	
1. Enter the number of dependents you entered on Form 140X, boxes 15a and 15b.	
2. If you checked filing status 4, enter the number 2. If you checked filing status 5, 6, or 7, enter the number 1.	
3. Add lines 1 and 2. Enter the total.	
4. Multiply the amount on line 3 by \$40. Enter the result.	\$
5. If you checked filing status 4 or 5, enter \$240. If your checked filing status 6 or 7, enter \$120.	\$
6. Enter the smaller of line 4 or line 5 on Form 140X, Box 38a.	\$

Increased Excise Tax Credit (Box 42a): The credit cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit. If someone else in your household has claimed less than \$100, you may claim the credit as long as all credit claims filed from your household do not exceed \$100. You may claim this credit if you meet **all** of the following requirements:

- You **must** have a SSN that is valid for employment.
- You meet the income threshold for your filing status. If you are married filing a joint return, or a head of household, you may claim this credit if the amount on Form 140X, line 17, is \$25,000 or less. If you are single or married filing a separate return, you may claim this credit if the amount on Form 140X, line 17 is \$12,500 or less.
- You are not claimed as a dependent by any other taxpayer.
- You were not sentenced for at least 60 days of 2020 to a county, state, or federal prison.

Computing the Increased Excise Tax Credit

1. Enter the number of dependents you entered on Form 14X, boxes 15a and 15b. Exclude any dependent that is not an Arizona resident.	
2. If you checked filing status 4, enter the number 2. If you checked filing status 5, 6, or 7, enter the number 1.	
3. Add lines 1 and 2. Enter the total.	
4. Multiply the amount on line 3 by \$25. Enter the result.	\$
5. Maximum credit.	\$ 100.00
6. Enter the smaller of line 4 or line 5 on Form 140X, Box 42a.	\$