Subtractions cont. from page 1

43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills........................	43	00
44	Agricultural crops contributed to Arizona charitable organizations	44	00
45	Other Subtractions from Income: Complete *Other Subtractions from Arizona Gross Income* schedule on page 6.....	45	00
46	Subtract lines 43, 44 and 45 from line 42. Enter the difference..	46	00

Exemptions

47	Age 65 or over: Multiply the number in box 8 by $2,100	47	00	
48	Blind: Multiply the number in box 9 by $1,500 ...	48	00	
49	Other Exemptions: See instructions......**49E** [____] Multiply the number in box **49E** by $2,300........	49	00	
50	Add lines 47, 48, and 49. Enter the total	50	00	
51	Multiply line 50 by the Arizona ratio on line 27	51	00
52	**Arizona adjusted gross income:** Subtract line 51 from line 46. If less than zero, enter "0"	52	00

Balance of Tax

53	**Deductions:** *Check box and enter amount.* See instructions ....**53I** ☐ ITEMIZED **53S** ☐ STANDARD	53	00
54	If you checked box **53S** and claim charitable contributions, check **54C** ☐ **Complete page 3.** See instructions.................	54	00
55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0".......................	55	00
56	Tax: Multiply line 55 by 2.5% (.025). Enter the result........................	56	00
57	Tax from recapture of credits from Arizona Form 301, Part 2, line 30	57	00
58	Subtotal of tax: Add lines 56 and 57. Enter the total	58	00
59	Dependent Tax Credit. See instructions........................	59	00
60	Nonrefundable credits from Arizona Form 301, Part 2, line 60........................	60	00
61	**Balance of tax:** Subtract lines 59 and 60 from line 58. If the sum of lines 59 and 60 is more than line 58, enter "0"	61	00

Total Payments and Refundable Credits

62	2025 AZ income tax withheld........................	62	00
63	2025 AZ estimated tax payments..**63a** [____] 00 Claim of Right **63b** [____] 00 Add 63a and 63b.	63c	00
64	2025 AZ extension payment (Form 204)	64	00
65	Other refundable credits: Check the box(es) and enter the total amount............................**651** ☐ 308-I **652** ☐ 334 **653** ☐ 349	65	00
66	**Total payments and refundable credits:** Add lines 62 through 65. Enter the total	66	00

Tax Due or Overpayment

67	**TAX DUE:** If line 61 is larger than line 66, subtract line 66 from line 61. Enter amount of tax due. Skip lines 68, 69 and 70...........	67	00
68	**OVERPAYMENT:** If line 66 is larger than line 61, subtract line 61 from line 66. Enter amount of overpayment...........................	68	00
69	Amount of line 68 to be applied to 2026 estimated tax...................................	69	00
70	Balance of overpayment: Subtract line 69 from line 68. Enter the difference........................	70	00

Voluntary Gifts

71 - 81 Voluntary Gifts to:		
Solutions Teams Assigned to Schools ....**71** [00]	Arizona Wildlife...............**72** [00]	
Child Abuse Prevention ....**73** [00]	Domestic Violence Services**74** [00]	Political Gift....................**75** [00]
Neighbors Helping Neighbors..**76** [00]	Special Olympics ....**77** [00]	Veterans' Donations Fund**78** [00]
I Didn't Pay Enough Fund........**79** [00]	Sustainable State Parks and Road Fund...................**80** [00]	Spay/Neuter of Animals..**81** [00]

82	Political Party (if amount is entered on line 75 - check only one): **821** ☐ Democratic **822** ☐ Libertarian **823** ☐ Republican

Penalty

83	Estimated payment penalty	83	00
84	**841** ☐ Annualized/Other **842** ☐ Farmer or Fisherman **843** ☐ Form 221 included		
85	Add lines 71 through 81 and 83. Enter the total	85	00

Refund or Amount Owed

86	**REFUND:** Subtract line 85 from line 70. If less than zero, enter amount owed on line 87	86	00
	Direct Deposit of Refund: *Check box 86A* if your deposit will be ultimately placed in a **foreign account**; see instructions. **86A** ☐		
98	**C** ☐ Checking or **S** ☐ Savings ROUTING NUMBER [_____] ACCOUNT NUMBER [_____]		
87	**AMOUNT OWED:** Add lines 67 and 85. Make check payable to Arizona Department of Revenue; write your SSN, 140NR on payment.	87	00

PLEASE SIGN HERE

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.

➔ _____ 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 140NR.
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.