

OR FISCAL YEAR BEGINNING MM/DD/2016 AND ENDING MM/DD/YYYY 66F

**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**

<b>1</b> Enter the <b>total</b> amount of <b>all income</b> that you <b>repaid</b> during the 2016 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>	<b>1</b>		00												
<b>2</b> Was the total amount repaid in 2016 from income that was reported in more than one prior tax year? <i>If you answered "Yes", you must complete and include with your 2016 tax return a separate Claim of Right form for each prior taxable year. See instructions for completing more than one Claim of Right form.</i>	<b>2</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>													
<b>3</b> List <b>each</b> prior tax year that included income that was included in line 1: <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; border: 1px solid black;">YYYY</td> <td style="text-align: center; border: 1px solid black;">YYYY</td> <td style="text-align: center; border: 1px solid black;">YYYY</td> <td style="text-align: center; border: 1px solid black;">YYYY</td> <td style="text-align: center; border: 1px solid black;">YYYY</td> <td style="text-align: center; border: 1px solid black;">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										
<b>4</b> Did you take a deduction instead of a credit for the claim of right on your 2016 federal income tax return? <i>If you answered "Yes", you must include the amount on line 1 as an "Other Addition to Income" on Form 140, line 16; or Form 140PY, line 30; or Form 140NR, line 30; or as an "Additions to Income" on Form 140X, line 19.</i>	<b>4</b>	Yes <input type="checkbox"/> No <input type="checkbox"/>													

**Part 2 Decrease in Prior Year's Tax**

<b>5</b> Prior Tax Year .....	<b>5</b>	MM/DD/YYYY	
<b>6</b> Enter the amount of tax from the Arizona tax return filed for the prior tax year. See instructions .....	<b>6</b>		00
<b>7</b> For the year listed on line 5, refigure your tax for the prior tax year without including the income that you repaid in 2016 .....	<b>7</b>		00
<b>8</b> Subtract line 7 from 6. Enter the difference .....	<b>8</b>		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 53, box 53b; or  
 Form 140PY, line 65, box 65b; or  
 Form 140NR, line 62, box 62b; or  
 Form 140X, line 40, box 40b.

**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